

# CLIENT | ALERT



Client Alert Applies To: Large Group, Self-Funded, & Fully-Funded

**November 30<sup>th</sup>, 2018**

## Due Date for Furnishing 2018 Form 1095-C Extended

Using IRS Forms 1094-C and 1095-C, the Affordable Care Act requires large employers (those with 50 plus full-time or full-time equivalent employees) to provide a statement to its full-time employees regarding employer group health care coverage offers and enrollment, and also requires that this information be filed with the IRS. Employers will be happy to hear that the IRS issued a notice on November 29<sup>th</sup>, 2018 (IRC Notice 18-94, <https://www.irs.gov/pub/irs-drop/n-18-94.pdf>) that extends the due date by which employers must furnish full-time employees with the 2018 Form 1095-C statement from January 31, 2019 to March 4, 2019. However, the due date for filing employer 2018 Forms 1094-C and 1095-C with the IRS has not been extended and will remain February 28, 2019 if not filing electronically, or April 1, 2019 if filing electronically.

In addition, the Notice provides that earlier provided transition relief from penalties due to incorrect or incomplete information being reported on Forms 1094-C or 1095-C will be extended for 2018. Note that this relief applies only to incorrect and incomplete information reported on statement or filing, and not to a failure to furnish the statement (to the employee) or file the statement or return (with the IRS) in a timely manner. The relief is available to entities that can show that they made good-faith efforts to comply with the ACA's information-reporting requirements for 2018.

Employers should welcome the additional time to prepare and distribute Form 1095-C. If you have any questions regarding how this information applies to your company or about filing the forms, please contact your Moreton & Company representative.

Please visit [www.moreton.com/category/compliance-updates/](http://www.moreton.com/category/compliance-updates/) for more information and to view other client alerts. This Client Alert was written by Carolyn Cox, Moreton & Company's in-house corporate counsel who provides our clients with compliance services. For additional questions, please contact Carolyn at 801-715-7110 or [ccox@moreton.com](mailto:ccox@moreton.com).

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