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

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The IRS Releases Draft 2019 ACA Reporting Forms and Draft Instructions

The IRS has released drafts of the 2019 ACA reporting forms used by “applicable large employers” (employers with 50 plus full-time/full-time equivalent employees) to report on health coverage offered to full-time employees. In particular, the IRS has released draft 2019 Forms 1094-C, 1095-C and accompanying instructions. The IRS has also released draft 2019 Forms 1094-B and 1095-B, along with instructions. (The B forms are primarily used by insurance carriers and not by employers.)

The forms appear to have minimal changes, most of which involve revised dates and websites. Links to the draft forms can be found below. Reviewing the draft C series forms may assist employers in preparing for 2019 ACA reporting, but the actual reporting process cannot begin until final forms are issued.

- Draft Forms 1094-C/1095-C instructions: www.irs.gov/pub/irs-dft/i109495c--dft.pdf
- Draft Form 1095-C: www.irs.gov/pub/irs-dft/f1095c--dft.pdf
- Draft Form 1094-C: www.irs.gov/pub/irs-dft/f1094c--dft.pdf
- Draft Forms 1094/1095-B instructions: www.irs.gov/pub/irs-dft/i109495b--dft.pdf
- Draft Form 1095-B: www.irs.gov/pub/irs-dft/f1094c--dft.pdf
- Draft Form 1094-B: www.irs.gov/pub/irs-dft/f1094b--dft.pdf

Please visit 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.

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