

# Hamilton Headlines

## **\*\*Special Edition\*\***

December 31, 2015



## **Extension of the Due Dates for 2015 Information Reporting Under Code §§ 6055 and 6056**

Notice 2016-4 extends the due dates for the 2015 information reporting requirements both furnishing to individuals and filing with the Internal Revenue Service) for insurers, self-insuring employers, and certain other providers of minimum essential coverage under section 6055 of the Internal Revenue Code, and the information reporting requirements for applicable large employers under section 6056 of the Code.

Specifically, this notice extends the due dates as follows:

[1] for furnishing to individuals the 2015 Form 1095-B (Health Coverage), and the 2015 Form 1095-C (Employer-Provided Health Insurance Offer and Coverage) from February 1, 2016, to **March 31, 2016**; and

[2] for filing with the Service the 2015 Form 1094-B (Transmittal of Health Coverage Information Returns), the 2015 Form 1095-B (Health Coverage), the 2015 Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns), and the 2015 Form 1095-C (Employer-Provided Health Insurance Offer and Coverage) from February 29, 2016 to **May 31, 2016**, if not filing electronically, and from March 31, 2016 to **June 30, 2016**, if filing electronically.

This notice also provides guidance to individuals who might not receive a Form 1095-B or Form 1095-C by the time they file their 2015 tax returns.

"The Service is prepared to accept filings of the information returns on Forms 1094-B, 1095-B, 1094-C, and 1095-C beginning in January 2016.... Notwithstanding the extensions provided in this notice, employers and other coverage providers are encouraged to furnish statements and file the information returns as soon as they are ready."

For a copy of the Notice 2016-4, please click on the link:

<https://www.irs.gov/pub/irs-drop/n-16-4.pdf>

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