

## Deadline for Providing Affordable Care Act Statements Has Been Extended

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The IRS has extended the deadline by 30 days for providing *individuals* the 2016 Form 1095-B and Form 1095-C. The new deadline for the individual forms is now March 2, 2017 instead of January 31, 2017. Note, however, that the deadline for filing Form 1094-B and Form 1094-C with *the IRS* has NOT been extended. Those forms will still need to be submitted to the IRS by February 28, 2017 (if filing paper), or March 31, 2017 (if filing electronically). The IRS has indicated in Notice 2016-70 that employees will not have to wait to receive the forms before filing their 2016 tax returns, but can instead rely on other information received from their employer or coverage provider for purposes of filing their returns, including determining eligibility for the premium tax credit or confirming minimum essential coverage.

If you have questions regarding this extension or questions on the forms in general, contact Jo-Anne Mineweaser or 412-594-3920.