

## IRS Notice 2016-4 – Summary of Extension Dates

The IRS has issued a notice (IRS Notice 2016-4) that extends the due dates for the 2015 information reporting requirements under section 6055 of the Internal Revenue Code (Code) and the information reporting requirements for applicable large employers under section 6056 of the Code. These sections apply to both furnishing applicable forms to individuals and filing applicable forms with the Internal Revenue Service for insurers, self-insuring employers, and certain other providers of minimum essential coverage.

Specifically, the notice extends the due dates as follows:

(1) for 2015 Form 1095-B, *Health Coverage*, and the 2015 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage* which are furnished to individuals has been extended from February 1, 2016 to March 31, 2016.

(2) for filing the forms listed below with the IRS the due date has been extended from February 29, 2016 to May 31, 2016, if not filing electronically, and from March 31, 2016 to June 30, 2016, if filing electronically.

- 2015 Form 1094-B, *Transmittal of Health Coverage Information Returns*
- 2015 Form 1095-B, *Health Coverage*
- 2015 Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*
- 2015 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*

The full text of the notice may be found at the following link: <https://www.irs.gov/pub/irs-drop/n-16-4.pdf>.