

IRS Extends Form 1095-B and 1095-C Deadlines, Also Provides Relief for Good-Faith Reporting

The IRS has now extended the due date for providing individuals with a 2018 Form **1095-B or 1095-C** from January 31, 2019, to March 4, 2019. The extension was part of [Notice 2018-94](#).

Notably, the due date for filing 2018 **Forms 1094-B, 1095-B, 1094-C, and 1095-C remains February 28, 2019, or April 1, 2019**, if filing electronically. As with previous extensions, *individual taxpayers should not wait to receive a Form 1095-B or 1095-C before filing their tax returns and may rely on other supporting information confirming that they maintained minimum essential coverage in 2018.*

Given the automatic extension of the furnishing deadline, the IRS will not grant any additional 30-day extension requests of the deadline to furnish Forms 1095-B and 1095-C. However, because the IRS has not extended the filing deadline for these forms, the normal rules for extension requests apply. As a reminder, filers seeking an extension of the February 28, 2019, or April 1, 2019, filing deadlines, can request a 30-day extension of those deadlines by submitting Form 8809, as explained in more detail within the Instructions for Forms 1094-B and 1095-B and Forms 1094-C and 1095-C.

The IRS has also extended the transition relief from reporting error penalties for incorrect or incomplete information reported on the return or statement to those who made **good faith efforts** to comply with the Form 1094 and 1095 reporting requirements. In determining good faith, the IRS will consider whether the employer or coverage provider made reasonable efforts to prepare for reporting the required information to the IRS and furnishing it to employees and covered individuals, such as gathering and transmitting the necessary data to an agent to prepare the data for submission to the IRS.

The IRS will not provide any penalty relief to those who do not make a good faith effort to comply with the reporting requirements or fail to file an information return or furnish a statement by the due dates. The general penalty for such filing failures is \$270 per return or statement to which the failure relates, but those penalties increase to \$540 per return or statement for failures that are due to intentional disregard of the reporting requirements.

Regardless of the extension of good faith reporting relief, recent IRS enforcement efforts against ALEs related to failing to file Forms 1094-C and 1095-C and proposing employer shared responsibility penalties demonstrate how important accurate and timely reporting is. All required filers should take these reporting requirements very seriously to avoid unnecessary penalty exposure.