

IRS Extends PPACA Reporting Deadlines

By Emily Tonkovich

On December 28th the IRS released [Notice 2016-4](#), extending the 2016 PPACA reporting deadlines for the 2015 calendar year.

The new deadlines are as follows:

- **Small self-funded employers and insurers** have until March 31st to provide individuals with a copy of Form 1095-B.
- **Small self-funded employers and insurers** have until May 31st (or June 30th if filing electronically) to file Forms 1094-B and 1095-B with the IRS.
- **Large employers** have until March 31st to provide individuals with a copy of Form 1095-C.
- **Large employers** have until May 31st (or June 30th if filing electronically) to file Forms 1094-C and 1095-C with the IRS.

For the 2015 calendar year, individuals who do not receive their 1095-B and/or 1095-C before they file their tax returns can rely on other information provided by their insurer and/or employer. They will not be required to amend their return once their 1095-B and/or 1095-C arrives. Individuals should not submit a copy of their 1095-B and/or 1095-C with their return but should keep a copy for their records.

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