



ACA COMPLIANCE BULLETIN

DRAFT FORMS FOR 2017 ACA REPORTING RELEASED

On July 28, 2017, the Internal Revenue Service (IRS) released **draft 2017 forms** for reporting under Internal Revenue Code (Code) Sections 6055 and 6056.

- ✓ **2017 draft Forms [1094-C](#) and [1095-C](#)** will be used by applicable large employers (ALEs) to report under Section 6056, as well as for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.
- ✓ **2017 draft Forms [1094-B](#) and [1095-B](#)** will be used by entities reporting under Section 6055, including self-insured plan sponsors that are not ALEs.

Instructions for these 2017 forms have not yet been released. The draft 2017 forms are substantially similar to the final 2016 versions, except that sections related to expired Section 4980H Transition Relief were removed. Once released, the draft instructions may include some additional clarifications.

ACTION STEPS

Employers should become familiar with the planned revisions to the forms. However, these forms are **draft versions only**, and should not be filed with the IRS or relied upon for filing.

HIGHLIGHTS

- Draft forms for 2017 reporting under Section 6055 and Section 6056 are now available.
- Draft or final instructions for 2017 have not yet been released.
- The draft 2017 forms are substantially similar to the final 2016 versions of the forms.
- Additional clarifications may be included in the future instructions.

IMPORTANT DATES

January 31, 2018

Individual statements for 2017 must be furnished by Jan. 31, 2018.

February 28, 2018

IRS returns for 2017 must be filed by Feb. 28, 2018 (April 2, 2018, if filed electronically, since March 31, 2018, is a Sunday).

Provided By:

JRG Advisors, LLC



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Background

The Affordable Care Act (ACA) created reporting requirements under Code Sections 6055 and 6056. Under these rules, certain employers must provide information to the IRS about the health plan coverage they offer (or do not offer) or provide to their employees. Each reporting entity must annually file all of the following with the IRS:

- ✓ A separate **statement** (Form 1095-B or Form 1095-C) for each individual who is provided with minimum essential coverage (for providers reporting under Section 6055), or for each full-time employee (for ALEs reporting under Section 6056); and
- ✓ A **transmittal form** (Form 1094-B or Form 1094-C) for all of the returns filed for a given calendar year.

The 2017 draft forms are substantially similar to the final 2016 versions. However, sections related to expired Section 4980H Transition Relief were removed.

Reporting entities must also furnish related statements (Form 1095-B or 1095-C, or a substitute form) to individuals.

Forms must generally be filed with the IRS no later than Feb. 28 (March 31, if filed electronically) of the year following the calendar year to which the return relates. Individual statements must be furnished to individuals on or before Jan. 31 of the year immediately following the calendar year to which the statements relate.

2017 Draft Forms

The 2017 draft forms are substantially similar to the final 2016 versions of these forms. However, note the following:

- ✓ **Section 4980H Transition Relief.** Several forms of transition relief were available to employers under Section 4980H for the 2015 plan year (including any portion of the 2015 plan year that fell in 2016). However, this transition relief no longer applies for 2016 plan years and beyond. As a result, references to this transition relief on Form 1094-C have been removed. For example, the following two sections on Form 1094-C related to this transition relief have been designated as “Reserved” and should not be used: **Part II, in the “Certifications of Eligibility” Section on Line 22, Box C;** and **Part III, in the “ALE Member Information – Monthly” table, column (e).**
- ✓ **Instructions for Recipient.** Both individual statements (Forms 1095-B and 1095-C) include an “Instructions for Recipient” section. On both of the 2017 draft Forms 1095-B and 1095-C, the following paragraph was added: “Additional information. For additional information about the tax provisions of the Affordable Care Act (ACA), including the individual shared responsibility provisions, the premium tax credit, and the employer shared responsibility provisions, see www.irs.gov/Affordable-Care-Act/Individuals-and-Families or call the IRS Healthcare Hotline for ACA questions (1-800-919-0452).”

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No additional changes were included in the 2017 draft forms. However, once released, the 2017 draft instructions for these forms may include additional changes or clarifications. In addition, the IRS may make changes to the draft forms before releasing final 2017 versions.

Additional Resources

The 2016 versions of these forms are currently available on the IRS website:

- ✓ [Form 1094-B](#) and [Form 1095-B](#) (and related [instructions](#)); and
- ✓ [Form 1094-C](#) and [Form 1095-C](#) (and related [instructions](#)).

These forms must have been filed with the IRS no later than **Feb. 28, 2017** (**March 31, 2017**, if filing electronically). However, the IRS extended the due date for furnishing individual statements for 2016 an extra 30 days, from Jan. 31, 2017, to **March 2, 2017**. **The IRS does not anticipate extending the filing or furnishing deadlines for 2017 reporting.**

According to the IRS, information returns under Sections 6055 and 6056 may continue to be filed after the filing deadline (both on paper and electronically). Employers that missed the filing deadline should continue to make efforts to file their returns as soon as possible.

The IRS also previously released:

- ✓ [Q&As on Section 6055](#) and [Q&As on Section 6056](#); and
- ✓ A separate set of [Q&As on Employer Reporting using Form 1094-C and Form 1095-C](#).

More Information

Please contact JRG Advisors, LLC for more information on reporting under Code Sections 6055 and 6056.