

## **IRS Extends Due Date for Furnishing ACA Forms**

The Affordable Care Act (ACA) requires that certain information be provided to the Internal Revenue Service (IRS) and to individuals. Every employer that provides minimum essential medical coverage to any individual must present a form to the IRS and statements to the covered individual. The IRS created Forms 1095-B and 1095-C to serve as those statements.

### **Who receives a Form 1095-C?**

Employees who were full-time for one or more months during calendar year 2015 will receive Form 1095-C from Blinn College. Blinn College must submit Form 1095-C to the IRS and to the employee as documentation that in 2015 affordable medical insurance coverage was offered to full-time employees and their dependents. Employees who were part-time for all of 2015, will not receive a Form 1095-B or 1095-C.

### **When will I receive Form 1095-B and 1095-C?**

The IRS has extended the due date for furnishing the 2015 Form 1095-B and the 2015 Form 1095-C from February 1, 2016 to March 31, 2016.

Form 1095-B was mailed by ERS at the end of December. If you have not received one, you can print a duplicate form. Go to the United Healthcare website, <http://www.uhc.com/>, log into your United Healthcare account, go to Account Settings and on the far right under My Health Insurance is your IRS Form 1095-B.

Form 1095-C will be mailed by Blinn College by March 31, 2016.

### **What if I do not have Form 1095-B or Form 1095-C by the time I file my 2015 tax return?**

If you do not receive a form 1095-B or Form 1095-C by the time you file your 2015 tax returns, individuals who rely upon other information received from their coverage providers about their coverage for purposes of filing their returns need not amend their returns once they receive the Form 1095-B or Form 1095-C or any corrections. Individuals need not send this information to the IRS when filing their returns but should keep it with their tax records. More information on the extension can be found at:

<https://www.irs.gov/pub/irs-drop/n-16-04.pdf>

### **For more information, visit:**

<https://www.irs.gov/Affordable-Care-Act/Individuals-and-Families/Questions-and-Answers-on-the-Individual-Shared-Responsibility-Provision>

<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>

<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056>