



IRS Releases Draft 2015 Forms 1094-C and 1095-C

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Last week, the IRS issued draft 2015 Forms 1094-C and 1095-C.

The forms are substantially the same as the 2014 forms, except for a couple of changes:

- Form 1094-C
 - Line 19 (designating the authoritative transmittal) moves from Part II to Part I
- Form 1095-C
 - A new “Plan Start Month” field is added (optional for 2015, required for 2016 & beyond)
 - Two new codes will be available to indicate if the employer’s offer to a spouse is a conditional offer; the codes will be announced later, presumably when the draft instructions are released

Further guidance will be welcome, and we are watching for the draft instructions to be released. However, it is encouraging to see that the regulators did not contemplate significant changes from the 2014 forms. Once finalized, these are the forms that will be used for calendar year 2015 reporting, due in early 2016.

For more information, see the draft forms, here:

- Form 1094-C:
<http://www.irs.gov/pub/irs-dft/f1094c--dft.pdf>
- Form 1095-C:
<http://www.irs.gov/pub/irs-dft/f1095c--dft.pdf>

More information on the large employer reporting requirement is also available here: <http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers>.