



Form 1095-C Notification Reminder and Frequently Asked Questions

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As a reminder, important deadlines for most employers* are as follows:

- 2015 Forms 1095-C must be furnished to individuals by **March 31, 2016**.
- 2015 Forms 1095-C and Form 1094-C must be furnished to the IRS by:
 - **May 31, 2016** if not filing electronically; and
 - **June 30, 2016** if filing electronically.

Generally, if Forms 1094-C and/or 1095-C are incorrect and incomplete, a penalty may apply if not corrected by the due date and the employer cannot show reasonable cause. Briefly, the amount of penalties can range from \$50/form with a \$500,000 maximum penalty/year to \$250/form with a maximum penalty of \$3M/year.

[Please click here to access a complete list of helpful FAQs.](#)

* Applies to:

- *large employers (had 50 or more full-time employees (including full-time equivalent employees) on business days in 2014); and*
- *small employers with self-funded medical plans.*