



Deadlines Extended for 2018 Forms 1095-C

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On November 29, 2018, the IRS issued Notice 2018-94 which provides a limited extension of time for employers to provide 2018 Forms 1095-C to individuals. It also extends good-faith transition relief from certain penalties for the 2018 reporting year. The deadline to provide Forms 1094-C and 1095-C to the IRS was not extended. This is very similar to the relief extended last year for 2017 Forms 1095-C (Notice 2018-06).

■ Q1: What Was Extended?

A1: 2018 Forms 1095-C statements must be furnished to individuals by **March 4, 2019** (rather than January 31, 2019).

This extension of time also applies to carriers providing Forms 1095-B to individuals in insured plans.

■ Q2: Were The Deadlines For Reporting To The IRS Extended?

A2: No.

The 2018 Form 1094-C and all supporting Forms 1095-C (collectively, “the return”) is due to the IRS by April 1, 2019 if filing electronically (or February 28, 2019 if filing by paper). These deadlines **were not extended** as part of the announced relief.

As a reminder, employers that file at least 250 Forms 1095-C must file electronically. The IRS encourages all filers to submit returns electronically.