



Employers & Health Coverage Providers: You Have More Time in 2017 to Provide Information Forms to Covered Individuals

The IRS extended the 2017 due date for employers and coverage providers to furnish information statements to individuals. The due dates to file those returns with the IRS are not extended. This chart can help you understand the upcoming deadlines.

Action	2017 Reporting Due Dates for...		
	Applicable Large Employers – Including Those That Are Self-Insured	Self-insured Employers That Are Not Applicable Large Employers	Coverage Providers – other than Self-Insured Applicable Large Employers*
Provide 1095-B to responsible individuals	Not Applicable**	Mar. 2	Mar. 2
File 1094-B and 1095-B with the IRS	Not Applicable**	Paper: Feb. 28 E-file: Mar. 31*	Paper: Feb. 28 E-file: Mar. 31*
Provide 1095-C to full-time employees	Mar. 2	Not Applicable	Not Applicable
File 1095-C and 1094-C with the IRS	Paper: Feb. 28 E-file: Mar. 31*	Not Applicable	Not Applicable

* If you file 250 or more Forms 1095-B or Forms 1095-C, you must electronically file them with the IRS. Electronically filing ACA information returns requires an [application process](#) separate from other electronic filing systems. Additional information about electronic filing of ACA Information Returns is on the [Affordable Care Act Information Reporting \(AIR\) Program](#) page on IRS.gov and in Publications [5164](#) and [5165](#).

** Applicable large employers that provide employer-sponsored self-insured health coverage to non-employees may use either Forms 1095-B or Form 1095-C to report coverage for those individuals and other family members.

This chart applies only for reporting in 2017 for coverage in 2016.

See IRS [Notice 2016-70](#) for more information.