
Health Coverage Providers: Deadlines for Health Coverage Providers to Report Minimum Essential Coverage are Approaching

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Who Must Report?

If you are a health insurance issuer, self-insured employer, or other entity that provided [minimum essential coverage \(MEC\)](#) during calendar year 2015, including a state government providing Medicaid or Children's Health Insurance Program (CHIP) coverage, you are subject to Affordable Care Act information reporting requirements.

What Must You Report?

You must report certain information to the IRS and to covered individuals about the coverage that you provided.

Which Forms Must You File?

Health insurance issuers, employers that are not applicable large employers and offer self-insured coverage, Medicaid and CHIP providers, and other MEC providers file Form 1094-B and Form 1095-B with the IRS and provide a copy of Form 1095-B to the covered individuals.

- [Form 1095-B, Health Coverage](#): to report information to the IRS and to covered individuals about MEC
- [Form 1094-B, Transmittal of Health Coverage Information Returns](#): to transmit your Forms 1095-B to the IRS and provide summary information about the individuals who are covered by MEC

Applicable large employers that sponsor self-insured group health plans should file Form 1094-C and Form 1095-C and report coverage information in Part III. A copy of the Form 1095-C should be provided to the employee.

- [Form 1095-C, Employer-Provided Health Insurance Offer and Coverage](#): to report information about coverage offered to full-time employees and MEC information about covered individuals
- [Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns](#): to transmit your Forms 1095-C to the IRS and provide summary information about the employer

When Are the Due Dates?

The due dates for the 2015 information reporting requirements have been extended as follows:

- Forms 1095-B and 1095-C: provided to individuals by Mar. 31, 2016
- Forms 1094-B and 1095-B and 1094-C and 1095-C: filed with the IRS by May 31, 2016, if filing on paper, or June 30, 2016, if filing electronically

More Information

For more information, see questions and answers about [Information Reporting by Health Coverage Providers on IRS.gov/aca](#) and the [2015 Instructions for Forms 1094-C and 1095-C](#).