



## EXTENSION OF DUE DATE FOR FURNISHING STATEMENTS AND OF GOOD-FAITH TRANSITION RELIEF FOR REPORTING REQUIRED BY I.R.C. SECTIONS 6055 AND 6056 FOR 2018

IRS Notice 2018-94

| How the Notice Affects Reporting Deadlines   |  |
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| Notice <b>extends</b> the due date for furnishing to individuals <ul style="list-style-type: none"><li>• 2018 Form 1095-B, <i>Health Coverage</i>, and</li><li>• 2018 Form 1095-C, <i>Employer-Provided Health Insurance Offer and Coverage</i></li></ul> From January 31, 2019, to March 4, 2019  | Notice <b>does not extend</b> due date for filing with the IRS TY2018 Forms <ul style="list-style-type: none"><li>• 1094-B or 1095-B</li><li>• 1094-C or 1095-C</li></ul> Paper filing -February 28, 2019<br>EFiling electronically - April 1,2019                 |
| How the Notice Affects the Content and Accuracy of the Reporting   |  |
| This notice extends the good-faith transition relief from penalties that were granted for 2015 filings to the 2018 information-reporting requirements under sections 6055 and 6056.  |  |
| Notice <b>extends</b> transition relief from penalties to reporting entities that can show that they have made good-faith efforts to comply with the information-reporting requirements under sections 6055 and 6056 for 2018 <ul style="list-style-type: none"><li>• both for furnishing to individuals and for filing with the Service, to include<ul style="list-style-type: none"><li>○ Relief from penalty for incorrect or incomplete information reported on the return or statement such as <b>missing and inaccurate taxpayer identification numbers and dates of birth.</b></li></ul></li></ul>  | Notice <b>does not extend</b> relief in the case of reporting entities that do not make a good-faith effort to comply with the regulations or that fail to file an information return or furnish a statement by the due dates (as extended under the rules above). |
| How will the Service Determine what is a “Good Faith” Effort   |  |
| In determining good faith, the Service will take into account whether an employer or other coverage provider made reasonable efforts to: <ul style="list-style-type: none"><li>• prepare for reporting the required information to the Service and</li><li>• furnishing it to employees and other covered individuals</li></ul> A strong indication of this preparation will be the gathering and transmitting the necessary data to an agent to prepare the data for submission to the Service, or testing its ability to transmit information to the Service. In addition, the Service will take into account the extent to which the employer or other coverage provider is taking steps to ensure that it will be able to comply with the reporting requirements for Tax Year 2017 |  |

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