

Annual Tradition Continues - 2018 Employee Statement Deadline Extended along with Good Faith Effort Standard

December 3, 2018

On November 29, 2018 the IRS provided every employer an automatic extension from the deadline to furnish the Form 1095-C statements to individuals. Additionally, the IRS extended the good faith efforts standard to the 2018 Forms. Both of these items are beneficial to employers but also will make the IRS less forgiving of late filers.

[Notice 2018-94](#) provides transition relief by extending the due date for the Form 1095-C statements that were to be furnished to individuals by January 31, 2019 to March 4, 2019. Importantly, the permissive extension discussed in the instructions to the Form 1095-C no longer applies to the individual statement deadline. Therefore, the March 4, 2019 deadline for furnishing the Form 1095-C statements is now a hard deadline. The [Notice](#) states the Service will not even respond to employers requesting an extension beyond the March 4, 2019 deadline.

Similar to last year, [Notice 2018-94](#) does not provide an extension for the Forms 1094-C and 1095-C which are to be provided to the IRS. The deadline to file the Forms 1094-C and 1095-C with the IRS is February 28, 2019 if the employer is filing on paper. If an employer is filing electronically, the deadline is April 1, 2019. An employer can still complete a Form 8809 to receive an automatic 30 day extension.

[Notice 2018-94](#) also extends the good faith efforts standard to the 2018 Forms so long as an employer complies with the new deadline for furnishing the statement to individuals and the old deadline for filing the Forms 1094-C and 1095-C with the IRS. The transition relief discussed in [Notice 2018-94](#) only applies to the 2018 Forms.

About the author – Ryan Moulder serves as General Counsel at Accord Systems, LLC, provides Legal Counsel to Healthcare Compliance Inc. and is a Partner at Health Care Attorney's P.C. Ryan received his LL.M. from Georgetown University Law Center and his J.D. from Saint Louis University School of Law. He has distinguished himself as a leader in the Affordable Care Act arena and has written and spoken on a variety of ACA topics as it relates to compliance for companies.