

IRS Issues Draft Forms for the Reporting of Coverage under the Affordable Care Act

TIFFANY N. SANTOS

On July 24, 2014, the Internal Revenue Service (“IRS”) released draft forms for review and comment implementing the reporting requirements under Sections 6055 and 6056 of the Internal Revenue Code (the “Code”) (Please see our [May 2013](#) and [March 2014](#) newsletters for detailed discussions of these reporting requirements). Section 6055 requires health coverage providers (including plan sponsors of self-insured group health plan coverage) to report the coverage provided in the prior calendar year to allow the IRS to administer the individual shared responsibility requirement under Section 5000A of the Code, while Section 6056 requires employers with the equivalent of more than 50 full-time employees to report coverage offered to full-time employees in the prior calendar year. This report enables the IRS to administer the employer shared responsibility provision under Section 4980H of the Code. While the IRS has yet to issue accompanying instructions, the draft forms offer insight into what employers and other plan sponsors will be required to report to the IRS in 2016 for coverage provided in 2015. The following draft forms are available for review:

Section 6055 Reporting by Coverage Providers (*Note: Forms below do not apply to employers as combined reporting is permitted*)

- Form 1094-B (Transmittal of Health Coverage Information Return — to be filed with IRS with Form 1095-B by a provider of coverage, for example, insurer of employer-sponsored coverage or sponsor of self-funded multiemployer plan coverage): <http://www.irs.gov/pub/irs-dft/f1094b--dft.pdf>
- Form 1095-B (Health Coverage — to be filed with IRS with Form 1094-B, for example, by an insurer of employer-sponsored insured coverage or sponsor of self-funded multiemployer plan coverage): <http://www.irs.gov/pub/irs-dft/f1095b--dft.pdf>

Section 6056 Reporting (Filed by Employers)

- Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return — to be filed with IRS by an employer with Form 1095-C): <http://www.irs.gov/pub/irs-dft/f1094c--dft.pdf>
- Form 1095-C (Employer Provided Health Insurance Offer and Coverage — to be filed with IRS with Form 1094-C by an employer. *Note: This form allows for combined reporting under Sections 6055 and 6056*): <http://www.irs.gov/pub/irs-dft/f1095c--dft.pdf>

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