



info@truebenefits.net

206-623-2448



December 2, 2019 | LEGAL ALERT

Benefit Advisors Network Smart Partners

LEGAL ALERT

IRS Extends Deadline for Furnishing Form 1095-C to Employees, Extends Good-Faith Transition Relief

Below you will find a link to our legal alert on Notice 2019-63, which extends the deadline to provide 2019 Forms 1095-B and 1095-C to employees from January 31, 2020 to March 2, 2020. Note that the deadline for sending the forms to the IRS remains February 28, 2020 (March 31, 2020 if filed electronically). As in past years, the IRS has also extended transition relief for errors made in good faith.

New for 2019: The IRS has waived the requirement to provide Form 1095-B to individuals, under certain conditions. Employers required to file Form 1095-B must continue to file them with the IRS. This relief applies mainly to insurers and non-ALEs with self-insured plans.

This alert is of interest to Applicable Large Employers (employers with 50 or more full-time equivalent employees) and employers of any size with self-insured plans.

[Read More](#)

Stacy H. Barrow, Esq.
Compliance Director

This alert was prepared by Stacy Barrow. Mr. Barrow is a nationally recognized expert on the Affordable Care Act and BAN's Compliance Director. His firm, Marathas Barrow Weatherhead Lent LLP, is a premier employee benefits, executive compensation and employment law firm. He can be reached at sbarrow@marbarlaw.com.

Alera Group 3 Parkway North,, Suite 500,, Deerfield, IL. 60015

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