

November 18, 2016

## IRS Extends ACA Reporting Deadline

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This afternoon the Internal Revenue Service issued [IRS Notice 2016-70](#) extending the distribution due date for ACA reporting purposes. Specifically, the notice extends by 30 days the due date for distributing the 2016 Form 1095-B and the 2016 Form 1095-C, from January 31, 2017, to March 2, 2017. Further, the Service has determined that no extension is needed for filing such forms with the Service. Therefore, the due date for filing with the Service the 2016 Forms 1094-B, 1095-B, 1094-C, or 1095-C remains February 28, 2017, if not filing electronically, or March 31, 2017, if filing electronically.

The notice also extends the good faith relief from penalties to reporting entities that can show that they have made good-faith efforts to comply with the information reporting requirements for 2016 for incorrect or incomplete information.

The notice also notes that extensions for future years is unlikely.