

## IRS EXTENDS PPACA DISTRIBUTION DEADLINE

*By Emily Tonkovich*

The IRS recently released [Notice 2016-70](#), extending the distribution deadline for Forms 1095-B and 1095-C. The deadline for submitting the Forms to the IRS remains the same.

The updated deadlines are as follows:

Employer Type	Self-Funded	Fully Insured
<b>Small Employer</b> <i>Less than 50 full-time employees/full-time equivalent employees</i>	Distribute Form <a href="#">1095-B</a> by <b>March 2, 2017</b> .  Submit Forms <a href="#">1094-B</a> and <a href="#">1095-B</a> to the IRS by <b>February 28, 2017</b> (or <b>March 31, 2017</b> if filing electronically).	No reporting required.
<b>Large Employer</b> <i>50 or more full-time employees/full-time equivalent employees</i>	Distribute Form <a href="#">1095-C</a> by <b>March 2, 2017</b> .  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>February 28, 2016</b> (or <b>March 31, 2017</b> if filing electronically).	Distribute Form <a href="#">1095-C</a> by <b>March 2, 2017</b> .  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>February 28, 2017</b> (or <b>March 31, 2017</b> if filing electronically).

Additional Information on how to determine employer size is available on the IRS's [website](#). Employers that do not meet these deadlines may be subject to IRS penalties.

*Disclaimer: This Compliance Alert is for informational purposes only. It is not intended to be exhaustive and should not be construed as or substituted for legal or tax advice. Please consult with legal counsel or a tax advisor for further guidance.*

### Benefit Review Services, Inc.

43370 Mound Road  
 Sterling Heights, MI 48314  
 586.997.1700  
[www.brsibenefits.com](http://www.brsibenefits.com)

816 9th Street SW  
 Vero Beach, FL 32962  
 772.257.5439

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