

IRS Releases Draft 1094 & 1095 Forms for 2017

By Emily Tonkovich

The IRS recently released the draft 2017 [1094-B](#), [1095-B](#), [1094-C](#), and [1095-C](#) Forms.

The only change of note is the removal of references to transition relief (transition relief is no longer applicable). Employers should keep in mind that these are drafts; the IRS may make further changes before releasing final versions of the Forms.

As a reminder, the reporting obligations are as follows:

Employer Type	Self-Funded	Fully Insured
Small Employer <i>Less than 50 full-time employees/full-time equivalent employees</i>	Distribute Form 1095-B by January 31, 2018. Submit Forms 1094-B and 1095-B to the IRS by February 28, 2018 (or March 31, 2018 if filing electronically).	No reporting required.
Large Employer <i>50 or more full-time employees/full-time equivalent employees</i>	Distribute Form 1095-C by January 31, 2018. Submit Forms 1094-C and 1095-C to the IRS by February 28, 2018 (or March 31, 2018 if filing electronically).	Distribute Form 1095-C by January 31, 2018. Submit Forms 1094-C and 1095-C to the IRS by February 28, 2018 (or March 31, 2018 if filing electronically).

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.

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