

## IRS Extends Deadline for Furnishing of 1095 Forms Until March 2nd

*By Ali Hashem*

The IRS recently released [Notice 2018-06](#) extending the 2018 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, 2018</b> .  Submit Forms <a href="#">1094-B</a> and <a href="#">1095-B</a> to the IRS by <b>February 28, 2018</b> (or <b>April 2, 2018</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, 2018</b> .  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>February 28, 2018</b> (or <b>April 2, 2018</b> if filing electronically).	Distribute Form <a href="#">1095-C</a> by <b>March 2, 2018</b> .  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>February 28, 2018</b> (or <b>April 2, 2018</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.*

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