

# COMPLIANCE CENTER OF EXCELLENCE

## ACA Reporting Relief Renewed for 2018 Reporting Deadline and Good Faith Compliance Extended

The Internal Revenue Service recently released [Notice 2018-94](#), which grants an extension of the ACA Form 1095 reporting deadline to individuals and the good faith compliance defense for reporting errors consistent with the relief that has been available for prior years.

### Relief Notes

- Delivery of Form 1095 to Individuals – The deadline to provide the 2018 Forms 1095 (B or C) to individuals is extended to **March 4, 2019**. No additional extension will be available.
- Filing Forms 1094/1095 with IRS – The deadline to file the 2018 Forms 1094/1095 with the IRS has not been extended.
  - Electronic filers – The deadline for entities filing electronically is **April 1, 2019**. Entities filing 250 or more forms must file electronically.
  - Paper filers – The deadline for entities filing by paper is **February 28, 2019**.

An automatic 30-day extension of the deadline to file with the IRS may be requested using [Form 8809](#).

- Good faith relief extended – The IRS will not assess penalties for missing or inaccurate information if the 2018 forms are completed and filed in good faith.
- Future reporting changes related to individual mandate – The IRS indicated it will consider whether the reduction of the individual mandate to zero beginning in 2019 should result in changes to future reporting requirements.



#### ABOUT THE AUTHOR

Jennifer Stanley is the Legislative & Health Reform Director for the Employee Health & Benefits practice in Marsh & McLennan Agency's Southwest Region.

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