

IRS Releases Final Forms and Instructions for 2018 Affordable Care Act Information Reporting

The IRS recently released final 2018 instructions and forms (“B Forms” and “C Forms”) to be used for completing Affordable Care Act (ACA) information reporting in early 2019 (for the 2018 calendar year’s reporting).

As background, the B Forms (1094-B and 1095-B) are generally filed by health insurers and small employers with self-insured health plans. The C Forms (1094-C and 1095-C) are generally filed by applicable large employers that employed 50 or more full-time employees and full-time equivalents in the prior calendar year (“ALEs”).

Most employers will be filing the C Forms with the IRS as well as providing the forms to their full-time employees.

The IRS uses the C Forms to determine if penalties should be assessed against employers under the Employer Shared Responsibility (“Pay or Play”) provisions of the ACA.

How are the 2018 Final Instructions and Final Forms Different from the Draft Instructions and Draft Forms?

The new final instructions and final forms (for both the B Forms and C Forms) make no substantive changes to the 2018 draft instructions and draft forms (see our eAlert on the 2018 draft instructions and draft forms [here](#)).

Where Can I Download the Final Forms and Instructions?

Links to the new forms and instructions are set forth below.

2018 Final Forms:

[Final Form 1094-C](#)

[Final Form 1095-C](#)

[Final Form 1094-B](#)

[Final Form 1095-B](#)

2018 Final Instructions:

[Final C Form Instructions](#)

[Final B Form Instructions](#)

When Do Employers Have to Distribute the Forms? When is Filing with the IRS Required?

The 2018 Forms 1095-C must be furnished to employees by January 31, 2019, and must be filed with the IRS by February 28, 2019 if filed on paper, and by April 1, 2019 if filed electronically (the filing deadline is normally on March 31, 2019, but that day is a Sunday). Electronic filing is required for parties filing 250 or more forms.

What Should Employers Do Next?

Employers should keep in mind that the deadlines come quickly following the end of the year. In the event an extension is

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SYNOPSIS

B Forms (1094-B and 1095-B) are generally filed by health insurers and small employers with self-insured health plans.

C Forms (1094-C and 1095-C) are generally filed by applicable large employers that employed 50 or more full-time employees and full-time equivalents in the prior calendar year.

needed, an automatic 30-day extension may be requested by completing the IRS Form 8809 on or before the due date of the returns.

Employers that have been delaying understanding these requirements should begin that process now in order to reduce their possible exposure to liability.

Corporate Synergies' benefits consultants and account managers are prepared to guide your organization through this process.

If you have any additional questions, please call your Corporate Synergies Account Manager or 866.CSG.1719.

The screenshot shows a webpage from HealthDiscovery.org. At the top, there are navigation links: ABOUT, CONTRIBUTE, RECIPES, SUBSCRIBE, and a search icon. The main heading reads "my HEALTH DISCOVERY" followed by the article title "I've Misplaced My Keys Again— Do I Have Alzheimer's?". Below the title is a sub-headline: "Lots of her older friends have Alzheimer's on their minds. Maybe they can stop worrying so much. [Read more](#)".

The article content is divided into two main sections:

- INFOGRAPHIC: Alzheimer's Disease by the Numbers**
The infographic features a brain shape with various statistics and symptoms:
 - "Alzheimer's disease is a progressive illness that destroys memory and other important mental functions."
 - "20+ YEARS" (referring to the time taken for symptoms to appear)
 - "60 to 80% of dementia cases are attributed to Alzheimer's."
 - "5.7 MILLION Americans are living with Alzheimer's disease."
 - SYMPTOMS**
 - Memory loss
 - Difficulty completing tasks
 - Speaking problems
 - Other symptoms listed:** Wandering, getting lost, Social withdrawal, Delusions, Mood swings.
- POP QUIZ: What is Alzheimer's? I forget...**
The quiz text states: "Alzheimer's Disease, the most common type of dementia, destroys memory, is progressive and is incurable. But risk can be reduced with lifestyle changes to support brain health. Refresh your memory with this quiz."
Attribution: DINA A. BECK | OCTOBER 2018

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