



HCTT-2016-58: File ACA Returns Electronically by June 30 Using AIR on IRS.gov

Internal Revenue Service (IRS) sent this bulletin at 06/28/2016 04:09 PM EDT



IRS Tax Tips

June 28, 2016

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File ACA Returns Electronically by June 30 Using AIR on IRS.gov

If you are a self-insured employer, applicable large employer or health coverage provider, the deadline to electronically file information returns with the IRS is June 30.

If you are an [applicable large employer](#), you will need to file an [annual information return](#) reporting whether and what health insurance you offered employees. Regardless of your organization’s size, if you’re a health insurance issuer, self-insured employer, government agency, or other entity that provides [minimum essential coverage](#) to an individual during a calendar year, you must report certain information to the IRS.

The forms to be filed by June 30 are:

- [1094-B](#), Transmittal of Health Coverage Information Returns
- [1095-B](#), Health Coverage
- [1094-C](#), Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- [1095-C](#), Employer-Provided Health Insurance Offer and Coverage Insurance

If you file 250 or more Forms 1095-B or Forms 1095-C, you must

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electronically file them with the IRS. Here are some things to know about filing these forms electronically.

- To file information returns electronically, use the [ACA Information Returns program](#) at IRS.gov.
- The 250-or-more requirement applies separately to each type of return and separately to each type of corrected return. All filers are encouraged to electronically file even if you have less than 250 returns.
- Electronically filing ACA information returns requires an [application process](#) that is separate from other electronic filing systems.
- In general, providers of minimum essential coverage report on Form 1095-B, which is accompanied by a single transmittal form, Form 1094-B, for all returns filed for a given calendar year. Providers file one Form 1095-B for all individuals covered together under a policy or program.
- Applicable large employers will file a separate Form 1095-C for each full-time employee. Forms 1095-C are filed accompanied by the transmittal form, Form 1094-C.

More Information:

- You can find information on the communication procedures, transmission formats, business rules and validation procedures for returns transmitted electronically through AIR in [Publication 5165](#), Guide for Electronically Filing Affordable Care Act (ACA) Information Returns.
- You can also find more information on the [Question and Answers](#) about Information Reporting by Employers on Form 1094-C and Form 1095-C page.
- For an overview of the program, you can watch our [ACA videos](#) that cover a range of topics, from common issues to the corrections process. If you prefer to see the presentation slides, you can view them on the [Affordable Care Act Information Returns \(AIR\) Program Overview](#) page.
- For more details about general AIR information, successful transmission tips, corrections, and good faith effort – which is also discussed in IRS [Notice 2015-68](#) and IRS [Notice 2015-87](#)– see the [General Affordable Care Act Information Returns Program Topics](#) presentation from June 14, 2016.
- The [AIR Submission Composition and Reference Guide](#) includes AIR TY 2015 Error Code Library.

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