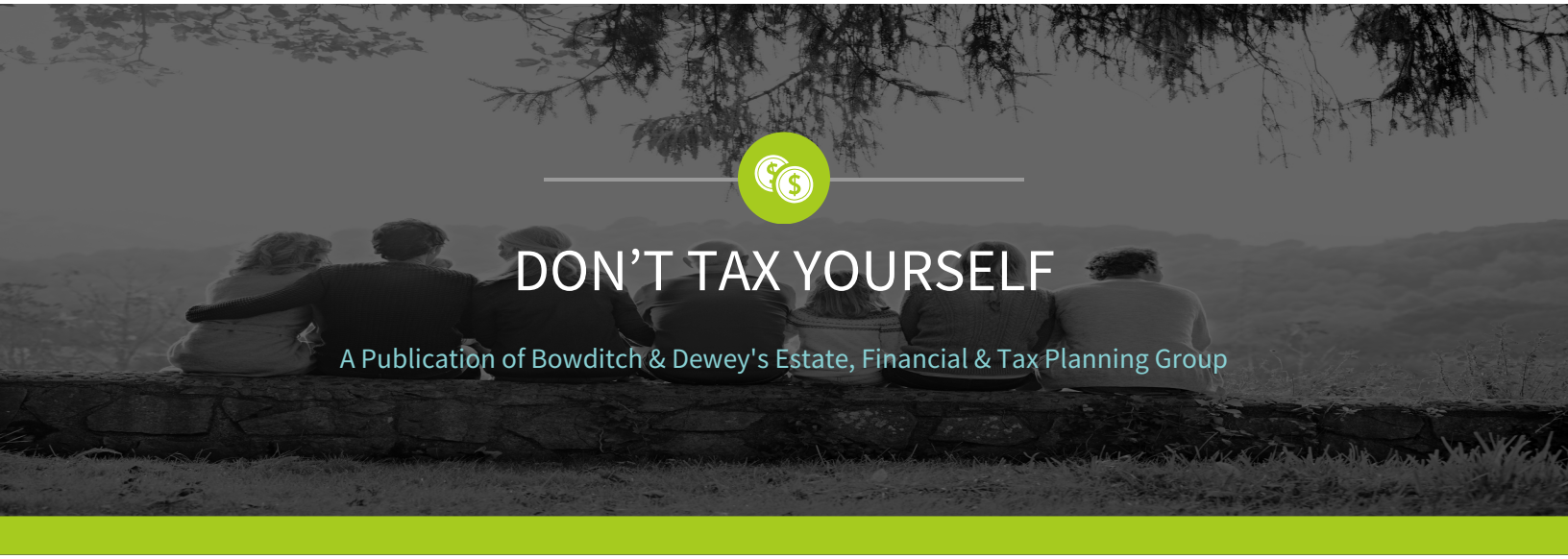

DON'T TAX YOURSELF

A Publication of Bowditch & Dewey's Estate, Financial & Tax Planning Group

IRS Extends Affordable Care Act Reporting and Compliance; Offers Relief from Some Penalties

BY TERRENCE J. BRIGGS • JANUARY 29, 2020

In Notice 2019-63, the IRS has extended certain Affordable Care Act (ACA) information-reporting requirements from January 31, 2020 to March 2, 2020 and provided relief from some penalties related to those reporting requirements.

Specifically:

1. Employers, insurers, and other providers of minimum essential health care coverage have until March 2, 2020 to furnish the 2019 Forms 1095-B and 1095-C to individuals.
2. This extension does not extend to the filing requirements for Forms 1094-B, 1094-C, 1095-B, or 1095-C to the IRS.
3. Penalties for failing to file a 2019 Form 1095-B with individuals will not be assessed if the reporting entity (i) posts a prominent notice on its website giving responsible individuals information they need to request the 1095-B and (ii) furnishes the 2019 1095-B within 30 days of receiving the request.
4. This relief does not extend to the requirement to timely furnish a 2019 Form 1095-C to responsible individuals.
5. Penalty relief is also extended to reporting entities who, in good faith, report incorrect or incomplete information on these Forms. The Notice has more detail.

You can, and should, read the full Notice.

©2026 Bowditch & Dewey LLP. All Rights Reserved.