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## ACA Forms

ACA's reporting deadlines are closing in on employers, many of whom haven't considered the process they need in order to meet the requirements. Along with compiling the tremendous amount of data needed, knowing what forms to file and when is critical.

Form	Purpose	Who files	Who receives	Deadline	Notes
<b>1094-B</b> Transmittal of Health Coverage Information Returns	Cover sheet that accompanies the 1095-B Forms	Health insurance issuers or carriers  Small, self-insured employers	IRS	<b>February 29, 2016</b> (leap year)  <b>March 31, 2016</b> , for electronic filers	Must be filed with Form 1095-B
<b>1095-B</b> Health Coverage	Statement indicating which months the individual and any dependents were covered by minimum essential coverage	Health insurance issuers or carriers  Small, self-insured employers	IRS  Employee/health plan participant	<b>February 29, 2016</b> (leap year)  <b>March 31, 2016</b> , for electronic filers  <b>February 1, 2016</b> , (due to January 31, 2016, falling on Sunday)	Send to last known address  May provide electronically with recipient's affirmative consent
<b>1094-C</b> Transmittal of Employer-Provided Health Insurance and Coverage Information Returns	Cover sheet that accompanies the 1095-C Forms  Summary information for each employer including certifications of eligibility, aggregate group member information and any transition relief that may apply	Applicable Large Employers (ALE); 50 or more full-time employees (including full-time equivalent employees)	IRS	<b>February 29, 2016</b> (leap year)  <b>March 31, 2016</b> , for electronic filers	Must be filed with Form 1095-C  Reports summary information for each employer  Used in determining whether an employer owes a payment under the employer shared responsibility
<b>1095-C</b> Employer-Provided Health Insurance Offer and Coverage	Statement reporting on offers of health coverage and enrollment in health coverage for employees  For self-funded employers, reports which months the individual and any dependents were covered by minimum essential coverage	ALE (Employers with 50 or more full-time employees including full-time equivalent employees)	IRS  Each full-time employee	IRS <b>February 29, 2016</b> (leap year)  <b>March 31, 2016</b> , for electronic filers  <b>February 1, 2016</b> (due to January 31 falling on Sunday)	Send to last known address  May provide electronically with recipient's affirmative consent  Used to determine eligibility of employees for the premium tax credit