

July 11, 2016

ACA Returns May Continue to Be Filed After the Deadline

The Internal Revenue Service (IRS) has [announced](#) that certain information returns required under the Affordable Care Act (ACA) may continue to be filed after June 30, 2016.

For applicable large employers (ALEs), self-insured employers, or other health coverage providers, the deadline to electronically file ACA information returns with the IRS was midnight ET on June 30, 2016. The ACA Information Returns (AIR) system will remain up and running after the deadline. Filers are advised that if they are not able to submit all required ACA information returns by June 30, 2016, they should file the returns after the deadline. It is important to note the following:

- The AIR system will continue to accept information returns filed after June 30, 2016.
- Filers can still complete required system testing after June 30, 2016.
- If any transmissions or submissions were rejected by the AIR system, filers have 60 days from the date of rejection to submit a replacement and have the rejected submission treated as timely filed.
- If filers submitted and received "Accepted with Errors" messages, they may continue to submit corrections after June 30, 2016.

The IRS is aware that some filers are still in the process of completing their 2015 tax year filings. As is the case for other information returns, penalties may be associated with the submission of the ACA information returns for failure to timely file required returns. As the IRS has publicly stated in various forums in recent months, filers of Forms 1094-B, 1095-B, 1094-C and 1095-C that miss the June 30, 2016 due date will not generally be assessed late filing penalties if the reporting entity has made legitimate efforts to register with the AIR system and to file its information returns, and it continues to make such efforts and completes the process as soon as possible. In addition, consistent with existing information reporting rules, filers that are assessed penalties may still meet the criteria for a reasonable cause waiver from the penalties.

For non-electronic filers who missed the May 31, 2016 paper filing deadline for ACA information returns, filers are directed to complete the filing of the paper returns as soon as possible.

Employers are advised to consult with their tax, HRIS/payroll, and legal advisors for assistance with specific issues/complexities regarding form preparation and related reporting rules. Should you have questions about this or any aspect of federal health insurance reform, contact your Conner Strong & Buckelew account representative toll free at 1-877-861-3220. For a complete list of

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