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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

February 23, 2016

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CONEX-103743-16

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The Honorable Ron Wyden
United States Senate
Washington, DC 20510-3703

Attention:

Dear Senator Wyden:

I am responding to your inquiry dated January 12, 2016, on behalf of your constituent, . He wrote about the effect of the Notice 2016-4 extension date on tax preparers and the timely filing and processing of tax year 2015 returns.

I am sorry for the confusion and frustration the notice caused , but I am happy to inform him that the extension date does not stop taxpayers or tax preparers from filing individual income tax returns before March 31, 2016.

As you requested, I responded directly to with more information about Notice 2016-4 and enclosed a copy of the letter for your records.

I hope this information is helpful. If you have questions, please contact me at
or at .

Sincerely,

Christine Ellison
Branch Chief, Health and Welfare
Office of Associate Chief Counsel
(Tax Exempt and Government Entities)

Enclosure



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Dear _____ :

I am responding to your inquiry dated January 12, 2016, to Senator Ron Wyden. You wrote about the effect of the IRS Notice 2016-4 extension date on tax preparers and the timely filing and processing of tax year 2015 returns. Senator Wyden asked us to respond directly to you.

I am sorry for the confusion and frustration the notice caused you. However, I am happy to inform you that taxpayers and tax preparers can file individual income tax returns before the March 31, 2016 extension date. In other words, you do not have to wait for Forms 1095-B or 1095-C.

Notice 2016-4 extended the due dates for the 2015 information reporting requirements (both furnishing to individuals and filing with the IRS) under sections 6055 and 6056 of the Internal Revenue Code. These information reporting requirements relate to minimum essential coverage by coverage providers (Forms 1094-B and 1095-B) and offers of health coverage by applicable large employers (Forms 1094-C and 1095-C).

As a result of Notice 2016-4, the deadline for furnishing Forms 1095-B and 1095-C to individuals was extended from February 1, 2016 to March 31, 2016. As stated in the Form 1040 instructions:

If you or someone in your family had health coverage in 2015, the provider of that coverage is required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed), that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete line 61. However, you do not need to wait to receive these forms to file your return. You may have had health care coverage for some or all of 2015 even if you didn't receive a form with this information, and you may rely on other information about your coverage to complete line 61.

CONEX-103743-16

Therefore, tax preparers like you can rely on other information about health coverage when preparing income tax returns before a taxpayer receives Form 1095-B or 1095-C. Examples of other forms of verification of insurance coverage include:

- Insurance cards
- Explanations of benefits
- Statements from the taxpayer's insurer
- W-2 or payroll statements reflecting health insurance deductions
- Records of advance payments of the premium tax credit
- Other statements indicating the taxpayer, or a member of the taxpayer's family, had health care coverage

I hope this information is helpful. If you have questions, please contact (Employee Identification Number) at .

Sincerely,

Christine Ellison
Branch Chief, Health and Welfare
Office of Associate Chief Counsel
(Tax Exempt and Government Entities)

cc: The Honorable Ron Wyden
Attention: