



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

OFFICE OF THE CHIEF COUNSEL

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Dear :

This letter responds to your letter dated December 30, 2015, in which you express concern that the extension of the deadlines for information reporting on Forms 1095-B and 1095-C to March 31, 2016, imposes significant burdens on return preparers, including increasing the risk of due diligence-related penalties.

Section 6055 of the Internal Revenue Code requires all persons providing minimum essential coverage to file annual information returns with the Internal Revenue Service (IRS) reporting information about the coverage and about each covered individual, and to furnish a statement to taxpayers. Information reporting under § 6055 allows individuals to establish, and the IRS to confirm, that the individuals had minimum essential coverage and are not subject to the § 5000A shared responsibility payment. In general, statements must be furnished to taxpayers by January 1 and Forms 1095-B and 1095-C must be filed with the IRS by February 28 (March 31, if filing electronically).

As you noted in your letter, Notice 2016-4, 2016-3 IRB 279, extends the due date for furnishing statements to taxpayers to March 31, 2016. We recognize that individuals generally use this information to confirm that they had minimum essential coverage for purposes of §§ 36B and 5000A, and that as a result of the extension individuals may not have received this information before they file their income tax returns. Accordingly, Notice 2016-4 also provides that for 2015 individuals who rely upon other information received from a coverage provider to verify their coverage need not amend their returns once they receive the statement required to be furnished under § 6055. Further, individuals need not send any information to the IRS to verify compliance with § 5000A when filing their returns but should keep it with their tax records.

Thus, although information on these forms may assist in preparing taxpayers' returns, taxpayers do not need these forms to file their tax returns. Like 2014, taxpayers may prepare and file their returns using other information about their health coverage to verify compliance with § 5000A.

Generally, a return preparer may rely on the information available to the taxpayer at the time the tax return is prepared, provided this information does not appear incorrect or incomplete. See e.g., § 1.6694-1(e)(1). Accordingly, a return preparer who prepares a return based on information supplied by a taxpayer's coverage provider that has not yet furnished the statement required under § 6055 to the taxpayer has acted in good faith.

The IRS provides Questions and Answers on the Affordable Care Act tax provisions. If you need further guidance about information reporting by those providing minimum essential coverage or any other Affordable Care Act tax provisions, please go to the Affordable Care Act page on the IRS website at <https://www.irs.gov/ACA>.

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

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. See Rev. Proc. 2016-1, §2.04, 2016-1 IRB 8 (Jan. 4, 2016).

Sincerely,

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Office of Associate Chief Counsel
(Income Tax & Accounting)