



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Lee M. Zeldin  
Member, U.S. House of Representatives  
31 Oak Street, Suite 20  
Patchogue, NY 11772

Attention:

Dear Representative Zeldin:

I am responding to your email dated June 27, 2016, on behalf of your constituent, \_\_\_\_\_, who indicated that the town had difficulties complying with the June 30 deadline for filing certain information returns with the IRS. \_\_\_\_\_ wrote that various complications may have prevented the town from meeting the deadline for the filing of Form 1095-B, Health Coverage; Form 1095-C, Employer-Provided Health Insurance Offer and Coverage; and the transmittal forms that accompany those forms when they are filed with the IRS.

The law requires health insurance providers and certain employers to send information to the IRS and to individuals concerning health care coverage or offers of health care coverage. Health insurance providers send Form 1095-B to individuals and to the IRS to report information about who was covered by their health insurance and the months of coverage. Certain employers must send Form 1095-C to employees with information about what coverage the employer offered, and for employers that offer self-insured coverage, who was covered and the months of coverage. These forms assist with compliance with the requirement under the law that individuals have qualifying health care coverage, qualify for an exemption, or make a payment when filing their tax return.

Although the law required electronic filers of these forms to submit them to the IRS by June 30, 2016, for 2015 coverage, the IRS stated that filers missing the deadline will not generally be assessed late filing penalties if the reporting entity:

- Made legitimate efforts to register with the Affordable Care Act Information Returns (AIR) system and file its information returns
- Continues to make 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. Your constituent may get information concerning the AIR system at [www.irs.gov](http://www.irs.gov) by entering "AIR Status Page" in the search box.

I hope this information is helpful. If you need further assistance, please call or me at .

Sincerely,

Scott K. Dinwiddie  
Associate Chief Counsel  
Income Tax and Accounting