



# HCTT-2015-83: Health Insurance Providers Must Report Certain Information to the IRS and Covered Individuals

Internal Revenue Service (IRS) sent this bulletin at 12/17/2015 02:36 PM EST



IRS Tax Tips

December 17, 2015

Useful Links:

- [IRS.gov](#)
- [Help For Hurricane Victims](#)
- News Essentials**
- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Around The Nation](#)
- [e-News Subscriptions](#)

The Newsroom Topics

- [Multimedia Center](#)
- [Noticias en Español](#)
- [Radio PSAs](#)
- [Tax Scams/Consumer Alerts](#)

Issue Number: HCTT-2015-83  
Inside This Issue

## Health Insurance Providers Must Report Certain Information to the IRS and Covered Individuals

Beginning in 2016, providers of [minimum essential coverage](#) must [report certain information](#) to the IRS and to covered individuals about the individual's health coverage in 2015.

Taxpayers will use this information, which will be provided on Form 1095-B, Health Coverage Information Return or Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, when they file their tax returns to verify the months that they had minimum essential coverage and satisfied the individual shared responsibility provision. The IRS will use the information on the statements to verify the months of the individual's coverage.

Employers that sponsor self-insured group health plans are subject to information reporting requirements, with respect to the self-insured group health plan coverage. This means employers of any workforce size that sponsor a self-insured group health plan must comply with these information reporting requirements. An employer that is

[The Tax Gap](#)
[Fact Sheets](#)
[IRS Tax Tips](#)
[Armed Forces](#)
[Latest News](#)

## IRS Resources

[Compliance & Enforcement News](#)
[Contact Your Local IRS Office](#)
[Filing Your Taxes](#)
[Forms & Pubs](#)
[Frequently Asked Questions](#)
[Taxpayer Advocate Service](#)
[Where to File](#)
[IRS Social Media](#)

an [applicable large employer](#) must use Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and Form 1095-C to report information for employees who enrolled in the employer-sponsored self-insured health coverage. An employer that is not an applicable large employer should not file Forms 1094-C and 1095-C, but should instead file Forms 1094-B and 1095-B to report information for employees who enrolled in the employer-sponsored self-insured health coverage. The deadlines for reporting about 2015 coverage are the same as those provided above: February 29, 2016 for filing this information with the IRS – or March 31, 2016 if filing electronically – and February 1, 2016 for sending the form to the employee.

Other providers of minimum essential coverage will file Form 1094-B, Transmittal of Health Coverage Information Returns, and Form 1095-B, Health Coverage Information Return, with the IRS. For entities that provided minimum essential coverage in 2015, the deadline is February 29, 2016 – or March 31, 2016 if filing electronically. The Form 1095-B must contain the name and taxpayer identification numbers for each covered individual. It must also include the months that each covered individual was enrolled in coverage and entitled to receive benefits for at least one day of that month.

Coverage providers also must send the Form 1095-B to the person identified as the responsible individual on the form. The responsible individual generally is the person who enrolls one or more individuals, which may include him or herself, in minimum essential coverage. For 2015 coverage, the deadline for providing this form to individuals is February 1, 2016.

For more about the information reporting requirements for coverage providers, including self-insured employers, see our [Questions and Answers](#) on [IRS.gov/aca](#). For more information, see our [Determining if an Employer is an Applicable Large Employer](#) page.

[Back to Top](#)

Thank you for subscribing to IRS Tax Tips, an IRS e-mail service. For more information on federal taxes please visit [IRS.gov](#).

This message was distributed automatically from the IRS Tax Tips mailing list. **Please Do Not Reply To This Message.**

