



August 3, 2017

DRAFT VERSIONS OF FORM 1094/1095 ARE RELEASED BY THE IRS

The ACA remains the law of the land and its requirements remain in place. That includes the employer mandate. Therefore, the IRS has just issued draft versions of the Form 1094/1095 information returns for the 2017 tax year (for filing in early 2018). Draft instructions are not yet available but will likely be issued in the near future.

Here are links to the draft versions of the 2017 Form 1094-B, Form 1095-B, Form 1094-C, and Form 1095-C, for your information:

[1094-B](#)

[1095-B](#)

[1094-C](#)

[1095-C](#)

Issuance of the draft forms is completely consistent with IRS Office of Chief Counsel Letter 2017-0010, dated April 14, 2017, which clarifies that the federal statutes and regulations implementing both the employer shared responsibility rules and assessments, and the individual mandate, are still in effect and have not been changed by any presidential executive order.

Since efforts to repeal/replace/delay or otherwise change the ACA have been unsuccessful to date, applicable large employers (ALEs) should prepare for all eventualities, including undertaking efforts to prepare and file the 2017 reports should it come to that. The IRS has not assessed any employer mandate penalties to date for the 2015 and 2016 tax years. It is unknown at this time if 2017 will be another year for which reporting will be required without any direct IRS consequences for ALEs that fail to file reports or fail to satisfy applicable A-Tax and B-Tax rules under the ACA's employer mandate.

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Please contact me if you have any questions.

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