

LEGAL UPDATE

Final Forms and Instructions for ACA Reporting Are Now Available

The IRS has released final 2022 forms and instructions for reporting under Internal Revenue Code (Code) Sections 6055 and 6056.

- **2022 Forms [1094-B](#) and [1095-B](#) (and [related instructions](#))** will be used by providers of minimum essential coverage (MEC), including self-insured plan sponsors that are not applicable large employers (ALEs), to report under Section 6055.
- **2022 Forms [1094-C](#) and [1095-C](#) (and [related instructions](#))** will be used by ALEs to report under Section 6056, as well as for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.

Updates to 2022 Forms and Instructions

The 2022 forms are essentially unchanged from the prior year. The instructions have been updated to include the permanent, 30-day automatic extension of time for furnishing statements to individuals under Sections 6055 and 6056. Due to this extension, individual statements for 2022 must be furnished by March 2, 2023. No changes have been made to the deadlines for filing forms with the IRS under Sections 6055 and 6056.

The instructions also describe the alternative method for furnishing statements to individuals under Section 6055. An employer using this method can satisfy its obligation to furnish statements to certain individuals by posting a notice on its website stating that individuals may receive a copy of their statement upon request and furnishing a statement to a requesting individual within 30 days of the date the request is received.

Action Steps

Employers should become familiar with these forms for reporting for the 2022 calendar year.

Important Dates

Feb. 28, 2023

Paper IRS returns for 2022 must be filed by this date.

March 2, 2023

Individual statements for 2022 must be furnished by this date.

March 31, 2023

Electronic IRS returns for 2022 must be filed by this date.

No significant changes were made to the IRS forms for 2022 ACA reporting.

Provided to you by **Kinloch Consulting Group, Inc.**

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