



**Benefits Briefing Webinar:**  
**PPACA Information Reporting**  
**Forms and Instructions 1095-C and 1094-C**  
**Thursday, March 12, 2:00 - 3:30 p.m. ET**

**BENEFITS BRIEFING WEBINAR: PPACA Information Reporting Forms and Instructions 1095-C and 1094-C**

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The American Benefits Council will host a **Benefits Briefing** on **Thursday, March 12, at 2 p.m. Eastern Time** to discuss the final 1095-C and 1095-B forms and instructions to be used by applicable large employers for reporting information regarding health care coverage and "minimum essential coverage" as required under the Patient Protection and Affordable Care Act (PPACA). The Internal Revenue Service (IRS) issued these forms and instructions earlier this year.

**Kathryn Wilber**, *senior counsel, health policy*, will moderate the discussion and will be joined by:

- [Stephen Tackney](#), *Deputy Division Counsel/Deputy Associate Chief Counsel, IRS office of Chief Counsel*
- **Shad Fagerland**, *Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)*
- [Seth Perretta](#), *Groom Law Group*
- [Malcolm Slee](#), *Groom Law Group*

We will take questions from webinar participants throughout the session and attempt to answer as many as possible. Members are encouraged to [submit questions for the webinar in advance](#).

**We apologize for the limited notice for this webinar.**

**A recording of this session will be available by request.**

NOTE: Participation in Council webinars may be used toward continuing education/renewal requirements for many professional accreditation programs, but only by means of self-certification. Descriptions of past programs are available by [clicking here](#). Please retain your registration confirmation for your verification records.

**Background:**

Internal Revenue Code Section 6055 requires every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entities that provide minimum essential coverage to file annual returns reporting certain information for each individual for whom minimum essential coverage is provided and to provide a copy of the return to the individual.

Code Section 6056 requires every applicable large employer (generally, an employer that employed on average at least 50 full-time employees or equivalents) to file a return with the IRS that reports the terms and conditions of the health care coverage provided to the employer's full-time employees during the year.

**[Form 1095-C: Employer Provided Health Insurance Offer and Coverage](#)** is to be used to fulfill this requirement. As discussed in previous IRS **[Frequently Asked Questions \(FAQs\)](#)** on Information Reporting by Health Care Providers (Section 6055) (No. 27) self-insured employers will combine section 6055 and 6056 reporting on Form 1095-C. Form 1094-C is to be used for transmitting Form 1095-C.

As we reported in the **[February 9 Benefits Byte](#)**, the IRS recently finalized these forms and instructions. The requirements are effective for 2015, with the first required reporting due in 2016. These reporting requirements were delayed for 2014 under previously issued **[Notice 2013-45](#)** transition relief (though the IRS encouraged voluntary reporting for coverage in 2014).

***For questions related to registration – If you have colleagues at your organization who would like to participate in this session, but do not regularly receive Council materials, please contact [Deanna Johnson](#), director, membership, or [Sondra Williams](#), manager, member and staff engagement, at (202) 289-6700.***



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