



**Benefits Briefing Webinar:
PPACA Information Reporting, Part II
Forms and Instructions 1095-B and 1094-B**

Tuesday, April 14, 2:00 - 3:00 p.m. ET

BENEFITS BRIEFING WEBINAR: PPACA Information Reporting, Part II (Forms and Instructions 1095-B and 1094-B)

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The American Benefits Council will host a **Benefits Briefing** on **Tuesday, April 14, at 2 p.m. Eastern Time** to discuss the final 1095-B and 1094-B [forms](#) and [instructions](#) to be used by health insurance issuers or carriers for most health insurance coverage, including individual market coverage and insured coverage sponsored by employers. These forms are used report certain information to the IRS and individuals who are covered by "minimum essential coverage." The IRS issued these forms and instructions earlier this year.

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

- **Donna M. Crisalli**, *Senior Level Counsel, Income Tax and Accounting, Internal Revenue Service*
- [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](#).

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:

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. Form 1095-B: Health Coverage is used to fulfill this requirement, while Form 1094-B is to be used for transmitting Form 1095-B.

An applicable large employer that provides self-insured coverage is subject to the reporting requirements of both sections 6055 and sections 6056. As discussed in IRS Frequently Asked Questions (FAQs) on Information Reporting by Health Care Providers (Section 6055) (No. 27), such employers will combine section 6055 and 6056 reporting on Form 1095-C. [For a recording and materials of the Council's webinar on forms 1095-C and 1094-C, click [here](#).]

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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