

## WS&Co. Briefing

October 12, 2017

# Employer Reporting: 2017 Final Forms and Instructions

The IRS has released the 2017 final forms and instructions for the ACA employer reporting requirement with minor changes from the 2016 forms. A brief summary of these minor changes may be found in a [previous alert](#).

Given that legislative efforts to amend the ACA have failed to date, we do not expect any changes to employer reporting requirements for this year. We recommend that those employers who have not already begun to prepare necessary reporting data, and coordinate such efforts with reporting vendors, do so soon. This will ensure that statements are prepared for individuals by the end of January and that reporting may be submitted to the IRS by the end of February (or by the end of March for those filing electronically).

### Final Forms and Instructions

- Form 1095-C
- Form 1094-C
- Instructions for the “C” forms
- Form 1095-B
- Form 1094-B
- Instructions for the “B” forms

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