

Health Care Reform Update

IMPORTANT LINKS

- [Affordable Care Act](#) (HHS)
- [COBRA](#) (DOL)
- [Department of Labor](#)
- [Federal Marketplace](#) (HHS)
- [Medicare & Medicaid](#) (CMS)
- [Tax Credits & Deductions](#) (IRS)

FIND A PROVIDER

- [Aetna](#)
- [Amerihealth New Jersey](#)
- [Horizon Blue Cross Blue Shield](#)
- [Independence Blue Cross](#)
- [Oxford Health Plans](#)
- [United Healthcare](#)

FIND A DENTIST

- [Aetna](#)
- [Delta Dental](#)
- [Guardian](#)
- [Metlife](#)
- [United Concordia](#)
- [United Healthcare](#)

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How to Correct ACA Information Reporting Errors (Forms 1094 and 1095)

With the Affordable Care Act information reporting deadlines for the 2016 calendar year approaching, employers should confirm the accuracy of all information returns and correct any errors as soon as possible with both the IRS and their employees.

Errors on Forms 1094-C and 1095-C

As a reminder, Forms 1094-C and 1095-C are used by [applicable large employers](#) to satisfy their reporting obligations. To correct information on the paper version of the original Authoritative Transmittal Form 1094-C, employers should take the following steps:

- Prepare a new authoritative Form 1094-C including the correct information
- Enter an "X" in the CORRECTED checkbox at the top of the form
- File the standalone corrected authoritative Form 1094-C with the IRS

If correcting information on the paper version of a Form 1095-C that was previously filed with the IRS, employers should:

- Prepare a new Form 1095-C
- Enter an "X" in the CORRECTED checkbox at the top of the form
- File the corrected Form 1095-C, along with a non-authoritative Form 1094-C (DO NOT mark the CORRECTED checkbox on the Form 1094-C), with the IRS
- Furnish the employee a copy of the corrected Form 1095-C (note that different rules apply for an employer that is eligible to use the Qualifying Offer Method)

For more information on correcting errors, see the [2016 Instructions for Forms 1094-C and 1095-C](#). Section 7.1 of [Publication 5165](#) provides instructions for making a correction to a Form 1094-C or 1095-C filed electronically.

Errors on Forms 1094-B and 1095-B

Forms 1094-B and 1095-B are used by self-insuring employers that are not considered applicable large employers and other parties that provide minimum essential health coverage. If a Form 1095-B filed with the IRS on paper contains an error, the employer should file a corrected return as follows:

- Fully complete a new Form 1095-B
- Enter an "X" in the CORRECTED checkbox at the top of the form
- File the corrected Form 1095-B, along with a transmittal Form 1094-B, with the IRS
- Furnish a copy of the corrected Form 1095-B to the person identified as the responsible individual

For more information on correcting errors, see the [2016 Instructions for Forms 1094-B and 1095-B](#). Section 7.1 of [Publication 5165](#) provides instructions for making a correction to a Form 1095-B filed electronically.

