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Compliance Corner

October 5, 2016

Health Care Reform

IRS Releases Updated Publication 5165 for Electronically Filing PPACA Returns

On Sept. 29, 2016, the IRS released an updated version of Publication 5165, entitled *“Guide for Electronically Filing Affordable Care (ACA) Information Returns for Software Developers and Transmitters,”* for tax year 2016 (processing year 2017). This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns transmitted electronically through the Affordable Care Act Information Return System (AIR). Employers who plan to electronically file Forms 1094-B, 1095-B, 1094-C or 1095-C will want to review the guidance and familiarize themselves with the filing process.

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IRS Publishes Final Forms 1094-B and 1095-B and Related Instructions and Announces E-Services Changes

Announcements

Final Reminder: Medicare Part D Notice to Employees Deadline is Oct. 14, 2016

Employers must notify individuals who are eligible to participate in their medical plan whether the plan’s prescription drug coverage is “creditable” or “non-creditable” as compared to Medicare Part D coverage.

The notice must be provided to Medicare Part D eligible individuals on an annual basis prior to October 15, which is the first day of the Medicare enrollment period. It is recommended that the notice be sent to all employees eligible to

On Sept. 21, 2016, the IRS released final forms and instructions related to IRC Section 6055 reporting and announced e-services changes. The IRS had previously released draft versions of the 2016 informational reporting forms on June 22, 2016, as reported in the July 12, 2016, edition of *Compliance Corner*, with draft instructions being released on Aug. 10, 2016, as reported in the Aug.23, 2016, edition of *Compliance Corner*. The final forms and instructions appear to have no substantial changes from the draft forms and instructions that were released earlier this year.

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IRS Finalizes 2016 Forms 1094-C and 1095-C and Instructions

On Sept. 29, 2016, the IRS released final forms and instructions related to IRC Section 6056 reporting. The IRS had previously released draft versions of the 2016 informational reporting forms on June 22, 2016, as reported in the July 12, 2016, edition of *Compliance Corner*, with draft instructions being released on Aug. 1, 2016, as reported in the Aug. 9, 2016, edition of *Compliance Corner*. The final forms and instructions appear to have no substantial changes from the draft forms and instructions that were released earlier this year.

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Federal Updates

DOL Publishes Final Regulations on Paid Sick Leave for Federal Contractors

On Sept. 30, 2016, the DOL published final regulations relating to paid sick leave for federal contractors. The rules finalize proposed regulations that were published earlier this year (covered in the

participate in the employer's medical plan.

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State Updates

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FAQ

I received a submission error from the IRS relating to my electronic informational reporting submission (Forms 1094-C and 1095-C). What should I do?

[Read the Answer »](#)

Reference

Commonly Used Acronyms
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July 26, 2016, edition of *Compliance Corner*), and do so without significant changes.

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