

LEGAL UPDATE

Draft Forms for 2021 ACA Reporting Released

The Internal Revenue Service (IRS) released draft 2021 forms for reporting under Internal Revenue Code (Code) Sections 6055 and 6056.

- **2021 draft Forms [1094-B](#) and [1095-B](#)** are draft versions of forms that will be used by providers of minimum essential coverage (MEC), including self-insured plan sponsors that are not ALEs, to report under Section 6055.
- **2021 draft Forms [1094-C](#) and [1095-C](#)** are draft versions of forms that will be used by applicable large employers (ALEs) to report under Section 6056, as well as for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.

Draft instructions for these forms have not yet been released.

No substantive changes were made to the draft forms for 2021 reporting. These forms are substantively identical to the final 2020 versions. However, certain changes may be made once these forms are finalized, or when draft or final instructions are released.

Action Steps

Employers should become familiar with these forms for reporting for the 2021 calendar year. However, these forms are **draft versions only**, and should not be filed with the IRS or relied upon for filing. In addition, employers should monitor future developments for the release of 2021 draft instructions for these forms.

Important Dates

Jan. 31, 2022

Individual statements for 2021 must be furnished by Jan. 31, 2022.

Feb. 28, 2022

Paper IRS returns for 2021 must be filed by Feb. 28, 2022.

March 31, 2022

Electronic IRS returns for 2021 must be filed by March 31, 2022.

No substantive changes were made to the draft forms for 2021 reporting.

Provided to you by **Creative Benefits, Inc.**

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