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## Employer Reporting – 2017 FINAL Forms and Instructions

The IRS has released the 2017 final forms and instructions for the ACA employer reporting requirement. Not surprisingly, the final forms are identical to the draft forms and instructions. We described the minor changes from 2016 forms and instructions in a previous alert, which may be found at <http://www.psfinc.com/articles/employer-reporting-2017-draft-forms-instructions-2/>

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

<https://www.irs.gov/pub/irs-pdf/f1095c.pdf>

#### Form 1094-C

<https://www.irs.gov/pub/irs-pdf/f1094c.pdf>

#### Instructions For The "C" Forms

<https://benefitslink.com/src/irs/i109495c-2017.pdf>

#### Form 1095-B

<https://www.irs.gov/pub/irs-pdf/f1095b.pdf>

#### Form 1094-B

<https://www.irs.gov/pub/irs-pdf/f1094b.pdf>

#### Instructions For The "B" Forms

<https://www.irs.gov/pub/irs-pdf/i109495b.pdf>

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