

2021 ACA Reporting is Due in Early 2022

The IRS has released draft 2021 versions of Forms [1094-C](#), [1095-C](#), [1094-B](#) and [1095-B](#) that employers will use in early 2022 to report under Internal Revenue Code Sections 6055 and 6056 for the 2021 calendar year. Draft instructions related to these forms for the 2021 calendar year 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.

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.