

2020 Furnishing Deadline Delayed and Additional Transition Relief Granted

The IRS has [delayed](#) the deadlines by which employers must furnish 2020 Forms 1095-C and 1095-B in early 2021. For 2020, the furnishing deadline was Feb. 1, 2021, Since Jan. 31, 2021, is a Sunday. The IRS has provided an additional 30 days for furnishing the 2020 Form 1095-B and Form 1095-C, extending the due date from Feb. 1, 2021, to **March 2, 2021**. The deadline for filing with the IRS under Sections 6055 and 6056 remains March 1, 2021 (since Feb. 28, 2021, is a Sunday), or March 31, 2021, if filing electronically.

The IRS provided additional relief from penalties related to failures to furnish 2020 forms to individuals under Section 6055 only, under certain circumstances. Under this relief, employers will only have to provide Form 1095-B to covered individuals upon request.

The IRS also provided a final extension of good-faith relief from penalties related to incorrect or incomplete information returns filed for the 2020 calendar year under Sections 6055 and 6056. This is the last year that the IRS intends to provide good-faith relief from penalties, since it was intended to be transitional relief only.