

**Publications**

# View from Groom: IRS FAQs on Employer Information Reporting Sheds Light on COBRA and Other Issues

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On May 19, 2015, the Internal Revenue Service (IRS) provided additional guidance for employers regarding new Affordable Care Act (ACA) reporting requirements in the form of Questions and Answers (Q & As) published on its website. The ACA added new Internal Revenue Code (Code) sections 6055 and 6056, which created new reporting requirements which apply for the 2015 calendar year (with the first reporting due in early 2016). Very generally, Code section 6055 requires most providers of coverage to report regarding those individuals enrolled in minimum essential coverage (MEC). Code section 6056 requires tax reporting by employers subject to the employer shared responsibility provisions of Code section 4980H.

Please see the attached article for further information.

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