

## New Information Statements to be Filed in 2016

### Health Insurance Providers Must Report Certain Information to Guam's Department of Revenue and Taxation (GDRT) and Covered Individuals

Beginning in 2016, providers of minimum essential coverage must report certain information to GDRT and to covered individuals about the individual's health coverage in 2015.

Employers that sponsor self-insured group health plans are subject to information reporting requirements, with respect to the self-insured group health plan coverage. This means employers of any workforce size that sponsor a self-insured group health plan must comply with these information reporting requirements. An employer that is an applicable large employer must use Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and Form 1095-C to report information for employees who enrolled in the employer-sponsored self-insured health coverage. An employer that is not an applicable large employer should not file Forms 1094-C and 1095-C, but should instead file Forms 1094-B and 1095-B to report information for employees who enrolled in the employer-sponsored self-insured health coverage.

For more information about the reporting requirements for coverage providers, including self-insured employers, see IRS's Questions and Answers on:

<https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055>.

Due dates are extended for providers and certain employers to provide health coverage information for 2015 to individual taxpayers and GDRT. The due date to furnish individuals these forms have been extended to March 31, 2016 and the deadline to file these forms along with the associated Form 1094 with GDRT is now May 31, 2016.