

LCTCS HUMAN RESOURCES MEMORANDUM

#2016-03

TO: All Employees of Baton Rouge Community College, Bossier Parish Community College, Central Louisiana Technical Community College, Delgado Community College, L. E. Fletcher Technical Community College, Louisiana Delta Community College, Nunez Community College, River Parishes Community College, South Central Louisiana Technical College, South Louisiana Community College, SOWELA Technical Community College, Northshore Technical Community College, and Northwest Louisiana Technical College and Louisiana Community & Technical College System Operations Office.

FROM: Suzette D. Meiske
LCTCS Director of Human Resources

DATE: January 20, 2016

RE: IMPORTANT – Affordable Care Act (ACA)

Employees were advised in November that the new Internal Revenue Service (IRS) Form 1095-C required by the Affordable Care Act (ACA) must be provided to employees by January 31, 2016.

In late December, the IRS in [Notice 2016-04](#) extended the requirement to furnish Form 1095-C (and other forms) to employees/covered individuals from January 31, 2016 to March 31, 2016. **Please be advised that LCTCS intends to mail these forms as soon as possible, but no later than March 31, 2016.** This information will also be communicated to employees via a message on the LOLA home page and through other means. In regards to this extension, the IRS has provided the following guidance to individual taxpayers:

Must I wait to file until I receive these forms?

Some taxpayers may not receive a Form 1095-B or Form 1095-C by the time they are ready to file their 2015 tax return. While the information on these forms may assist in preparing a return, they are not required. Individual taxpayers will generally not be affected by this extension and should file their returns as they normally would.

Like last year, taxpayers can prepare and file their returns using other information about their health insurance. You do not have to wait for these forms in order to file your tax return.

Employee questions should be directed to the employee's local Office of Human Resources.