

	Section 6055	Section 6056
Purpose	Report certain information for each individual to the IRS for whom minimum essential coverage is provided and to provide a copy of the return to the individual. Information will be used to administer the <i>Individual</i> Mandate Penalties and qualification of an individual's eligibility for Premium Tax Subsidies and/or Cost Sharing Reductions	Reports to the IRS the terms and conditions of the health care coverage provided to the employer's full-time employees during the year. Information will be used to administer the <i>Employer</i> Mandate Penalties under §4980H and qualification of an individual's eligibility for Premium Tax Subsidies and/or Cost Sharing Reductions
Who files	Every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entities that provide minimum essential coverage. The health insurance carrier is responsible for reporting coverage for an employer that sponsors an insured health plan.	Every applicable large employer (generally, an employer that employed on average at least 50 full-time equivalents)
Reporting Period	Calendar year (regardless of plan year effective date). The first reporting period is 2015.	Calendar year (regardless of plan year effective date). The first reporting period is 2015.
Due date	The return and transmittal form must be filed with the IRS on or before February 28 (March 31 if filed electronically) of the year following the calendar year of coverage. The individual returns must be provided by January 31 of the year following the calendar year of coverage.	The return and transmittal form must be filed with the IRS on or before February 28 (March 31 if filed electronically) of the year following the calendar year of coverage. The individual returns must be provided by January 31 of the year following the calendar year of coverage.
IRS Forms	Form 1095-B. Form 1094-B is to be used to transmit these returns to the IRS.  An applicable large employer that provides self-insured coverage will combine section 6055 and 6056 reporting on Form 1095-C.	Form 1095-C. Form 1094-C is to be used to transmit these returns to the IRS.  An applicable large employer that provides self-insured coverage will combine section 6055 and 6056 reporting on Form 1095-C.
Information Required	Name, SSN, date of birth, mailing address, policy origin (e.g., employer-sponsored), and months over which the policy holder was covered.	Terms and conditions of the health care coverage provided to the employer's full-time employees during the year. The return is also required to include and certify detailed and specific information on the employer's full-time employees, including those who received the coverage and when they received it.