

# IRS Issues Guidance on Alternative Distribution Method for Form 1095-C

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Existing guidance was already in place describing requirements for an alternative method of distributing Form 1095-B. As anticipated, the IRS did not choose to reinvent the wheel.

The guidance on using the alternative method to distribute Form 1095-C was issued by the IRS on February 21, 2025, and essentially mirrors the existing guidance for alternative distribution of Form 1095-B.

**For those employers considering utilizing this alternative method for distribution of Form 1095-C, here are some key points of the requirements:**

- Provide clear and conspicuous notice, in a location on the employer's website that is reasonably accessible to all full-time employees, stating that full-time employees may receive a copy of their statement upon request.
  - What is a clear and conspicuous notice? The regulations provide an example where the header of the statement is in all capital letters and reads "IMPORTANT HEALTH COVERAGE TAX DOCUMENTS."
- The notice must include an email address, physical address, and telephone number that full-time employees may use to request a statement or to direct any questions.
- The notice must be posted by the 1095-C distribution due date (**March 3, 2025, for 2024 1095-C Forms**) and remain posted in the same location on the website through October 15, 2025.
- In the event an individual requests a copy of their 1095-C, it must be provided within 30 days of the date the request is received.

By implementing a well-designed website notice, most employers will be able to satisfy their 1095-C distribution requirements without the cost and hassle of paper mailings. Employers should review their current processes for distributing Forms 1095-C and determine if the alternative method of distribution is appropriate for their organization. **Those electing to use the alternative method for distribution should ensure their website notices are posted before the March 3, 2025, deadline.**

**Please complete the sample notice with your information and send to your employees.**



Administration Services