



IRS Reporting Resource Guide

EMPLOYER FILING TO IRS – Forms 1094/5-C



Electronic Filing of Forms 1094-C and 1095-C with IRS

- Employers required to file 250 or more information returns must file the forms electronically. The 250-or-more requirement applies separately to each type of form filed and separately for original and corrected returns. For example, if you must file 500 Forms 1095-B and 100 Forms 1095-C, you must file Forms 1095-B electronically, but you are not required to file Forms 1095-C electronically.
- If you have 150 Forms 1095-C to correct, you may file the corrected returns on paper because they fall under the 250 threshold. However, if you have 300 Forms 1095-C to correct, they must be filed electronically.
- The electronic filing requirement does not apply if you apply for and receive a hardship waiver (see below). The IRS encourages you to file electronically even though you are filing fewer than 250 returns.

Waiver.

- To receive a waiver from filing information returns electronically, submit Form 8508. [Link to IRS](#) **You are encouraged to file Form 8508 at least 45 days before the due date of the returns**, but no later than the due date of the return.
- The IRS does not process waiver requests until January 1st of the calendar year the returns are due. You cannot apply for a waiver for more than one tax year at a time. If you need a waiver for more than one tax year, you must reapply at the appropriate time each year.
- If a waiver for original returns is approved, any corrections for the same types of returns are covered under the waiver. However, if you submit original returns electronically but you want to submit your corrections on paper, **a waiver must be approved for the corrections** if you must file 250 or more corrections.
- If you receive an approved waiver, do not send a copy of it to the service center where you file your paper returns. Keep the waiver for your records only.