

Simplified Guidance from IRS Notice 2025-15

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Disclaimer: This guidance is provided for general informational purposes only and may not reflect all requirements applicable to your situation. Please review the official [IRS Notice 2025-15](#) to confirm compliance with all applicable rules and deadlines.

Prepare the Notice

Draft a **clear and conspicuous** notice stating that Forms 1095-C and 1095-B are available upon request. The notice must include:

- Email address for requests
- Mailing address
- Phone number
- Instructions for what individuals should include in their request:
 - Full Name
 - Mailing Address
 - Tax Year

Tip: Use plain language and make the notice visually prominent (e.g., bold heading: “**IMPORTANT HEALTH COVERAGE TAX DOCUMENTS AVAILABLE UPON REQUEST**”).

Post the Notice

- **Deadline:** Post the notice on your website by the furnishing deadline (**January 31 + 30-day extension**).
- **Placement:** Ensure the notice is in a **reasonably accessible** location (not buried in menus).
- **Visibility:** Use attention grabbing formatting and clear language.

Keep the Notice Available

- Must remain posted until **October 15** of the following year.

Respond to Requests

If an individual requests Form 1095-C or 1095-B:

- Furnish the form **within 30 days of the request OR by January 31 of the following year, whichever is later**.

Document Compliance

Keep records of:

- Date notice was posted
 - Requests received and fulfilled
 - Copies of furnished forms
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Example for Filing Year 2026 (Tax Year 2025)

- **Prepare and Post Notice:** By **March 2, 2026** (Jan 31 + 30-day extension)
 - **Keep Posted Until:** **October 15, 2026**
 - **Respond to Requests:** Within 30 days or by **January 31, 2027**
 - **Document Compliance:** Ongoing
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