Affordable Care Act (ACA) Information Returns (AIR)

AIR Submission Composition and Reference Guide

Document No: OS:CTO:AD:IC:IR-CR-V4.3-03172016

Version 4.3

March 2016

Signature Page

Prepared by: _____ _____

Warren King
AIR Development Project Manager

Date

Reviewed by: _____ _____

Prince Levy
Program Manager, AIR

Date

Change/Document History

It will be assured that this document is current. Printed documents and locally copied files may become obsolete due to changes to the master document.

Change History

Version Number	Date	Summary of Changes	Changes Marked
3	12/18/2015	Updated Section 3.2	Yes
3	12/18/2015	Updated Section 4.2.2	Yes
3	12/18/2015	Updated Figure 4-5, item deleted	No
3	12/18/2015	Updated Section 5.3, item deleted	No
3	12/18/2015	Updated Section 5.3.1	Yes
3	12/18/2015	Updated Table 7-9	Yes
3	12/18/2015	Updated Section 8.1.2	Yes
3	12/18/2015	Updated Section 8.1.3	Yes
3	12/18/2015	Updated Section 12.1, inserted updated error code library	No
3	01/05/2016	Corrected DocumentSystemFileNm in Section 8.1.1, 8.1.5 and 8.1.6	Yes
4	01/20/2016	Updated Appendix A – AIR TY 2015 Error Code Library effective January 19, 2016	Yes
4	01/20/2016	Updated Identrust links in Table 5-1 for Section 5.3.2.5 Digital Certificates	No
4	01/20/2016	Updated Section 4.2.2 Sample Form Data File	Yes
4	01/20/2016	Updated Section 8.1.1 and 8.1.3	Yes
4	01/21/2016	Updated Section 3.2 #7	Yes
4.1	02/10/2016	Updated Section 1.2	Yes
4.1	02/10/2016	Updated Section 3	Yes
4.1	02/10/2016	Updated Section 3.2	Yes
4.1	02/10/2016	Updated Section 3.4	Yes
4.1	02/10/2016	Updated Section 3.4.2	Yes
4.2	02/26/2016	Updated Section 3.1	Yes
4.2	02/26/2016	Updated Section 3.4.1 and Table 3-2	Yes
4.2	02/26/2016	Updated Section 3.4.2, Renumbered Figures 3-2, 3-3 and 3-4	Yes
4.2	02/26/2016	Updated to Section 4.6	Yes
4.2	02/26/2016	Updated Section 5.3.2	Yes
4.2	02/26/2016	Updated Section 5.3.2.1	Yes
4.2	02/26/2016	Updated Section 5.3.2.2	Yes
4.2	02/26/2016	Updated Section 5.3.2.3	Yes

4.2	02/26/2016	Updated Section 5.3.2.5	Yes
4.2	02/26/2016	Section 5.3.3 information moved to Section 3.4.2 and Sections are renumbered from there	Yes
4.2	02/26/2016	Updated Section 5.4.2	Yes
4.2	02/26/2016	Corrected Table 5-4	Yes
4.2	02/26/2016	Updated Table 7-2	Yes
4.2	02/26/2016	Corrected Table 7-9	Yes
4.2	02/26/2016	Updated Section 10.3	Yes
4.2	02/26/2016	Updated Table 12-1	Yes
4.2	02/26/2016	Updated Appendix A	Yes
4.3	03/18/2016	Added Section 5.2.2 and Table 5-1 for SQL injections	Yes
4.3	03/18/2016	Added table caption for Table 5-3	Yes
4.3	03/18/2016	Clarified the purpose of SchemaErrorInfo in Table 6-4	Yes
4.3	03/18/2016	Removed xpath line in Fig 6-7	No
4.3	03/18/2016	Added note below Table 7-6	Yes
4.3	03/18/2016	Updated Appendix A	Yes

Table of Contents

1 Introduction 1
1.1. Identification 1
1.2. Scope 1
1.3. Purpose 2
1.4. Document Organization 2
1.5. Related Documents 3

2 Interface Overview 4
2.1 ISS-UI Channel 4
2.2 ISS-A2A Channel 5

3 Composing the IRS ACA Information Return Transmission 5
3.1 Namespace and Prefix 5
3.2 Guidelines for Composing IRS Form Data File 6
3.3 IRS Form Data File Naming Convention 7
3.4 Structure of IRS Form Data File 8
3.4.1 Transmission XML Elements 10
3.4.2 Uniquely Identifying Transmissions, Submissions, and Records 13
3.4.3 Sample IRS Form Data File 15
3.4.4 Computing Checksum 15

4 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-UI Channel 15
4.1 Transmitter Operations 15
4.2 Transmitting Form Data File to the IRS 16
4.2.1 Sample Manifest File 17
4.2.2 Sample Form Data File 19
4.3 Retrieving Acknowledgment from the IRS 22
4.4 Transmitter IRS Form Data File Specification 23
4.5 Transmitting Information Returns to the IRS 23
4.5.1 Validation of IRS Form Data File 24
4.5.2 Processing of IRS Form Data File 25
4.6 Retrieving Acknowledgement from the IRS 25
4.7 IRS Error Data File 27

5 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-A2A Channel 29
5.1 Message Compression 29
5.2 Basic SOAP Message Structure 29
5.2.1 Creating the SOAP Envelope 30
5.2.2 SQL Injection in the SOAP Message 31
5.3 SOAP Header 31
5.3.1 WS-Addressing 32
5.3.2 WS-Security 32
5.3.3 ACA Transmitter Business Header Elements 41
5.3.4 ACA AIR Transmission Manifest 42
5.4 SOAP Body 42
5.4.1 Message Attachment File Format 42
5.4.2 Message Attachment Content Type 42
5.5 ISS-A2A Web Services Summary 42
5.5.1 Overview of Transmission and Submission 43
5.5.2 IRS-ACA Submit Transmission Request Message 45
5.5.3 IRS-ACA Retrieve Acknowledgement Request Message 46

6 Transmitting Corrections and Replacements 48

6.1 Identifying the Transmission Type 48
6.2 Identifying the Transmission Status (Acknowledgement) 49
6.3 Receipt ID as Basis for Uniquely Identifying Transmissions and Records 50
6.3.1 Uniquely Identifying Forms 1094 within a Transmission 52
6.3.2 Uniquely Identifying Forms 1095 within a Transmission 53
6.4 Identifying Records with Errors 55

7 Data Mapping for ISS-UI Services/ISS-A2A Web Services 57
7.1 Data Mapping – Message Data Boundary 57
7.2 Data Mapping – Form Data Boundary 61

8 Example ISS-A2A Web Service Messages 72
8.1 Transmitter Services SOAP Message Elements 72
8.1.1 IRS-ACASubmitService SOAP Request Message – Manifest Header (ACAGetTransmitterBulkRequestService.wsdl) 72
8.1.2 IRS-ACASubmitService SOAP Request Message – Form Data File (ACAGetTransmitterBulkRequestService.wsdl) 74
8.1.3 IRS-ACASubmitService SOAP Response Message (ACAGetTransmitterBulkRequestService.wsdl) 78
8.1.4 IRS-ACAAckngService SOAP Request Message (ACAGetTransmitterBulkRequestStatus.wsdl) 79
8.1.5 IRS-ACAAckngService SOAP Response Message – Manifest Header (ACAGetTransmitterBulkRequestStatus.wsdl) 80
8.1.6 IRS- ACAAckngService SOAP Response Message – Error Data File (ACAGetTransmitterBulkRequestStatus.wsdl) 80

9 General Philosophy on Data Elements in XML Schemas 82

10 Validating a Transmission against XML Schema 82
10.1 Structure of Transmission 82
10.2 Validation of Transmission 82
10.3 Validating the Transmission Envelope Including Contents 83
10.4 How Errors are Reported 85

11 Reporting Business Rule Validation Errors 86
11.1 Overview 86
11.2 Data Validation and Error Reporting 86
11.2.1 Processing Status 86
11.2.2 Error Library 87

12 SOAP Fault Response Messages 87
12.1 IEP Error Codes and Messages 87

Appendix A – AIR TY 2015 Error Code Library 1

Acronyms 17

LIST OF TABLES

Table 3-1 : Prefix and Target Namespaces 6
Table 3-2 : Transmission Manifest XML Elements 10
Table 4-1: Forms to XML Schema File Mapping 24
Table 4-2: Transmission Processing Status Included in Acknowledgement 26
Table 5-1 Characters not allowed due to SQL Injection Concerns 31
Table 5-2 IRS Authorized Certificate Issuing Authorities 41
Table 5-3 Transmitter Business Header Elements 41
Table 5-4 Transmission SOAP Message Binding – SOAP Request Message Header . 45

Table 5-5 Transmission SOAP Message Binding – SOAP Request Message Body..... 45
Table 5-6 Transmission SOAP Message Binding – SOAP Response Message Header 46
Table 5-7 Transmission SOAP Message Binding – Soap Response Message Body ... 46
Table 5-8 Status Request SOAP Message Binding – SOAP Request Message Header 47
Table 5-9 Status Request SOAP Message Binding – SOAP Request Message Body . 47
Table 5-10 Status SOAP Message Binding – SOAP Response Message Header 47
Table 5-11 Transmission SOAP Message Binding – Soap Response Message Body . 48
Table 6-1: Transmission Type Codes..... 48
Table 6-2: Unique Submission Identifier..... 53
Table 6-3: Unique Record Identifier 54
Table 6-4: Error Data File Contents..... 55
Table 7-1: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header..... 58
Table 7-2: Form 1094-1095 B and C Transmission SOAP Request Manifest Header .. 58
Table 7-3: Form 1094-1095 B and C Transmission SOAP Response 60
Table 7-4: Form 1094-1095 B and C Acknowledgement SOAP Request to check the Status of the Transmission..... 60
Table 7-5: Form 1094-1095 B and C Transmission SOAP Response Header..... 60
Table 7-6: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header..... 61
Table 7-7: Form 1094-B 61
Table 7-8: Form 1095-B 62
Table 7-9: Form 1094-C..... 66
Table 7-10: Form 1095-C..... 69

1 Introduction

The ACA Information Returns (AIR) Project is responsible for delivering applications, infrastructure, and supporting processes required to process information returns. In October 2015, AIR began processing Tax Year (TY) 2014 Forms 1094/1095-B and Forms 1094/1095-C; In January 2016, filing TY 2015 Forms 1094/1095-B and Forms 1094/1095-C is mandatory.

The AIR System will have two transmission methods; an Application-to-Application (A2A) channel and a Web Browser-based User Interface (UI) channel. The AIR System will perform structural and initial data validations on the information returns. Both the A2A and UI channels will also support requests for status responses (was the transmission accepted or rejected).

1.1. Identification

The purpose of this document is to provide guidance to all types of external transmitters about composing and successfully transmitting compliant submissions to IRS. The audience of this document is:

- Issuer: A business filing their own ACA Information Returns regardless of whether they are required to file electronically (transmit 250 or more of the same type of information return) or volunteer to file electronically. The term issuer includes any person required to report coverage on Form 1095-B and any applicable large employer required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.

- Transmitter – A third-party sending the electronic information return data directly to the IRS on behalf of any business required to file.

- Software Developer – An organization writing either origination or transmission software according to IRS specifications.

Issuers, Transmitters, and Software Developers are collectively referred to as transmitters throughout this document. Please note that not all transmitters are software developers and vice versa but some of them can be both.

1.2. Scope

This document covers details on composing and submitting Form 1094/1095-Bs and Form 1094/1095-Cs by transmitters to IRS. The scope of the document addresses the *Application to Application* interface (A2A-application based via SOAP messages exchanged between client and exposed Web Service endpoints) and the *Web User Interface* (Web UI-browser-based requiring human initiation).

AIR accepts the following information return transmittals and documents For TY 2015 (PY 2016:

- Form 1094-B, Transmittal of Health Coverage Information Returns

- Form 1095-B, Health Coverage

- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

AIR System will process each submission and provide a status and detailed acknowledgement for the Transmitter. Generally, the Form 1095-B and 1095-C will be submitted with their associated transmittals, Form 1094-B and Forms 1094-C; However, in the case where a previously submitted and processed Form 1094-C requires a correction, the corrected Form 1094-C must be submitted alone without any accompanying Form 1095-C records.

1.3. Purpose

The purpose of this document is to provide sufficient technical information to the transmitters so that they are able to compose and send valid submissions comprised of Form 1094/1095Bs and Form 1094/1095Cs. The document addresses how *Receipt ID* is transmitted from AIR System to the Transmitter as part of the synchronous session initiated by the Transmitter to submit the submission and how the Receipt ID forms the basis for uniquely identifying Form 1094 and Form 1095 records within a transmission.

1.4. Document Organization

This document is structured in sections as described below:

- **Section 1: Introduction** – Outlines the purpose and scope of the document along with the appropriate reference documents.
- **Section 2: Interface Overview** – Provides an overview of the ISS-User Interface and ISS A2A interfaces channels.
- **Section 3: Composing the IRS ACA Information Returns Transmission** – Describes how to compose an Information Return for IRS by a transmitter.
- **Section 4: Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-UI Channel** – Provides the details for using IRS Portal's User Interface channel to upload Information Returns.
- **Section 5: Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-A2A Channel** – Provides the details for using IRS Application-to-Application SOAP web service interface to submit Information Returns to IRS.
- **Section 6: Transmitting Corrections and Replacements** – Provides details on submission of Corrections and Replacements Transmissions.
- **Section 7 Data Mapping for ISS-UI Services/ISS-A2A Web Services** – Illustrates data elements, their relationship and mappings.
- **Section 8: Example ISS-A2A Web Service Messages** – Provides an example of a SOAP message containing one or more Information Returns.
- **Section 9: General Philosophy on Data Elements in XML Schemas** – Discussion on various aspects of data elements in the schema.
- **Section 10: Validating a Transmission against XML Schema** – Describes validation XML validation rules.

- **Section 11: Reporting Business Rule Validation Errors** – Describes business rules associated with XML.
- **Section 12: SOAP Fault Response Messages** – SOAP fault messages are described in this section.
- **Appendix A:** Listing of ACA 7.0 Error Code Library

1.5. Related Documents

Following documents are related with this guide:

- IRS Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2016), October 2015*
- Online documentation related with Form 1094/1095-B and Form 1094/1095-C are available at http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program
- Form 1094-B - http://www.irs.gov/uac/About-Form-1094-B
- Form 1095-B - http://www.irs.gov/uac/About-Form-1095-B
- Form 1094-C - http://www.irs.gov/uac/About-Form-1094-C
- Form 1095-C - http://www.irs.gov/uac/About-Form-1095-C

2 Interface Overview

The data is exchanged between Transmitters and IRS via Simple Object Access Protocol (SOAP) messages with Message Transmission Optimization Mechanism (MTOM) attachment or via XML file upload using the Transmitter's web browser. MTOM is a World Wide Web Consortium (W3C) standard that provides a method of efficiently sending binary data to and from Web services. The SOAP data structures and XML Schema are specified in this document. As illustrated in Figure 2-1 there are two data communication channels between the external clients and IRS.

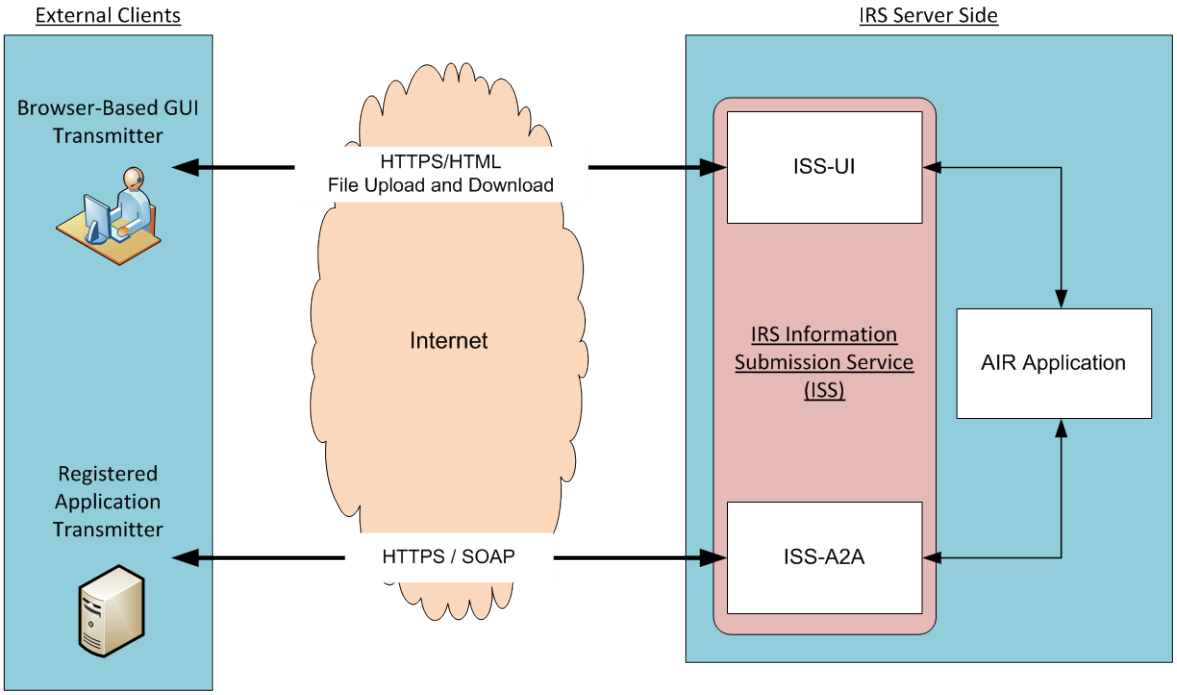

Figure 2-1: External Clients and IRS AIR

2.1 ISS-UI Channel

In this channel, Information Returns are uploaded as XML files using the HyperText Transfer Protocol (HTTP) over Transport Layer Security (TLS). A user interface is exposed in the IRS portal where a user will login and if authenticated and authorized will be allowed to upload files containing Information Returns.

Both Schema's and sample XML are part of schema package posted on IRS.gov

Transmitters must upload two xml files

1. Manifest file: To create Request Manifest file: Transmitters should use Schema IRS-ACAUserInterfaceHeaderMessage.xsd to add/create "ACA Business Header" and "Request Manifest Details"

```
<xsd:element ref="acabushdr:ACABusinessHeader"/>                    <xsd:element
ref="air7.0:ACATransmitterManifestReqDtl" />
```

- Element ACABusinessHeader definition defined in IRS-ACABusinessHeaderMessage.xsd
- *Element ACATransmitterManifestReqDtl definition defined in IRS-EXT-ACA-AIR-7.0.xsd*

2. Form Data File: (1094/1095-[B,C])
   - IRS-Form1094-1095BTransmitterUpstreamMessage.xsd
   - IRS-Form1094-1095CTransmitterUpstreamMessage.xsd

.

Note that it is the IRS-ACAUserInterfaceHeaderMessage.xsd to create the Manifest file to be uploaded via the ISS-UI Channel. The resulting Manifest file will include both the Manifest Header and the ACA Business Header and will be ready to upload.

2.2 ISS-A2A Channel

In this channel, Information Returns are sent as SOAP messages with a MTOM-encoded attachment and HTTP gzip compression (see Section 4.1 for more details on HTTP Message Compression) using the SOAP Web Services request-response model. A web service endpoint is exposed in the external-facing IRS portal. The SOAP message will carry the credentials for authentication and authorization. The Information Returns are transmitted in the file as the MTOM-encoded attachment.

3 Composing the IRS ACA Information Return Transmission

An IRS transmission consists of two parts – the Manifest and the Form Data File.

- The Manifest contains information about the transmitter, transmission and the payload
- The Form Data File contains one or more submissions in XML format
- A submission is either:

  - One Form 1094-B and one or more Form 1095-Bs or

  - One Form 1094-C and one or more Form 1095-Cs or

  - One Form 1094-C and zero Form 1095-Cs, whenever the Form 1094-C it is marked as a correction (for a previously submitted 1094-C)

Each transmission will have either Form 1094-B/1095-Bs or Form 1094-C/1095-Cs. The transmission may not contain comingled B and C submissions. This section covers composing the Form Data File only. In the context of Form 1095-Bs and 1095-Cs, the recipient is referred to as payee.

3.1 Namespace and Prefix

XML namespaces are used for providing uniquely named elements and attributes in an XML document. An XML instance may contain element or attribute names from more than one XML

vocabulary. If each vocabulary is given a namespace, the ambiguity between identically named elements or attributes can be resolved to avoid collisions that can occur when markup intended for another software package uses the same element name or attribute name.

The following table identifies the target namespace associated with the various prefixes for ACA Forms 1094/1095-B/C request and response messages. Note that namespaces and prefixes may change between versions of the IRS-published schemas. The most recent IRS-published schema must always be used.

Table 3-1 : Prefix and Target Namespaces

Namespace	Prefix	Uses
urn:us:gov:treasury:irs:srv:gettransmitterbulkrequest	acaSoapReq	SOAP message
urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter	acaBodyReq	SOAP message
urn:us:gov:treasury:irs:msg:acabusinessheader	acaBusHeader	SOAP message
urn:us:gov:treasury:irs:msg:acasecurityheader	acaSec	SOAP message
urn:us:gov:treasury:irs:msg:irstransmitterstatusrequest	acaStsReq	SOAP message
urn:us:gov:treasury:irs:common	irs	SOAP message/Form
urn:us:gov:treasury:irs:ext:aca:air:7.0		Form
urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage	form109495BC	Error Data File
urn:us:gov:treasury:irs:msg:form1094-1095Btransmitterupstreammessage	form109495B	SOAP message
urn:us:gov:treasury:irs:msg:form1094-1095Ctransmitterupstreammessage	form109495C	SOAP message

3.2 Guidelines for Composing IRS Form Data File

The content file or payload contains records, i.e. Form 1094 along with one or more associated Forms 1095. Below are general guidelines for composing the Form Data File which contains either Form 1094/1095-B submissions or Form 1094/1095-C submissions, but not both:

1. The IRS Form Data File can only contain valid uncompressed and unencrypted XML
2. The IRS Form Data File cannot exceed 100 MB in size
3. Only one IRS Form Data File is allowed as an attachment to a transmission
4. A submission structure consists of a Form 1094 (transmittal) and one or more associated Form 1095 records according to the following rules:
   a) A Form 1094-B transmittal and at least one or more Form 1095-B
   b) A Form 1094-C transmittal and at least one or more Form 1095-C. (Exception – A Form 1094-C transmittal can be submitted without including a Form 1095-C and still be considered a valid submission only in the case where the Form 1094-C is a correction to a previously submitted and processed Form 1094-C. Corrected Forms 1094-C must be submitted without including any Forms 1095-C.
5. A transmission will contain at least one submission or as many within the 100 MB maximum payload file size allows

6. A transmission cannot comingle Form 1094/1095-B submissions and Form 1094/1095-C submissions otherwise it will be rejected
7. The XML Schema requires two attributes that when missing cause a transmission to be rejected by the IRS. The following attributes are defined in the XML Schema and must be present on each record in the Form Data File:

```
<xsd:attribute name="recordType" type="xsd:string" use="required"/>
<xsd:attribute name="lineNum" type="xsd:integer" use="required"/>
```

For every record, recordType must be "String" (word) or "" and lineNum must be 0 (zero). The content files Root elements: must have the attributes as depicted and highlighted for the Form1094BUpstreamDetail:

```
<?xml version="1.0" encoding="UTF-8"?>
<n1:Form109495BTransmittalUpstream
  xmlns="urn:us:gov:treasury:irs:ext:aca:air:6.2"
  xmlns:irs="urn:us:gov:treasury:irs:common"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:n1="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage"
      xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage IRS-Form1094-
1095BTransmitterUpstreamMessage.xsd">
      <Form1094BUpstreamDetail recordType="String" lineNum="0">
            <SubmissionId>1</SubmissionId>
            <irs:TaxYr>2015</irs:TaxYr>
```

Each 1095 record must also have the attributes as depicted and highlighted for the Form1095CUpstreamDetail below:

```
<Form1095CUpstreamDetail recordType="String" lineNum="0">
                    <RecordId>1</Recor
dId>
```

3.3 IRS Form Data File Naming Convention

The Form Data file naming convention defined in the efile Type *AIRDocumentSystemFileNmType* includes the Form Type, a static indicator (Request), the Transmitter's TCC, and the date and time (in GMT time) the transmitter submits the file. The name specifically includes the following components:

1094<form type>_Request_<TCC>_<Date>T<TimeStamp>Z.xml

For example:

1094B_Request_XXXXX_20140101T010102000Z.xml
1094C_Request_XXXXX_20140101T010102000Z.xml

The XML naming pattern to be used to create Form Data files is as follows:

```
<xsd:pattern value="1094[B|C]_Request_[B-DF-HJ-NP-TV-Z]{2}[B-DF-HJ-NP-TV-Z0-9]{3}_[1-9][0-9]{3}(0[1-9]|1[0-2])(0[1-9]|[1-2][0-9]|3[0-1])T(0[0-9]|1[0-9]|2[0-3])(0[0-9]|[1-5][0-9])(0[0-9]|[1-5][0-9])[0-9]{3}Z\\.xml">
</xsd:pattern>
```

The name of the XML file that contains the form data is up to the transmitter, particularly as it applies to those transmitters that will be invoking the ISS-UI channel, but it should be intuitive. Naming the XML file the same as the required *AIRDocumentSystemFileNm* allows the transmitter to easily locate the Form Data File in the event errors are returned that need to be corrected.

3.4 Structure of IRS Form Data File

The Form Data File is structured in a hierarchical fashion, i.e. the file contains one or more submissions. Each submission will have exactly one Form 1094 and one or more associated Form 1095 (Exception: Form 1094-C must be submitted alone (without Form 1095-C), when the transmittal is marked as a correction). In the example shown below there are total of three submissions with 1, 2, and 3 Form 1095 records respectively:

```
Form Data File
      Submission #1
            Form 1094
                  Form 1095
                  Form 1095
      Submission #2
            Form 1094
                  Form 1095
      Submission #3
            Form 1094
                  Form 1095
                  Form 1095
                  Form 1095
```

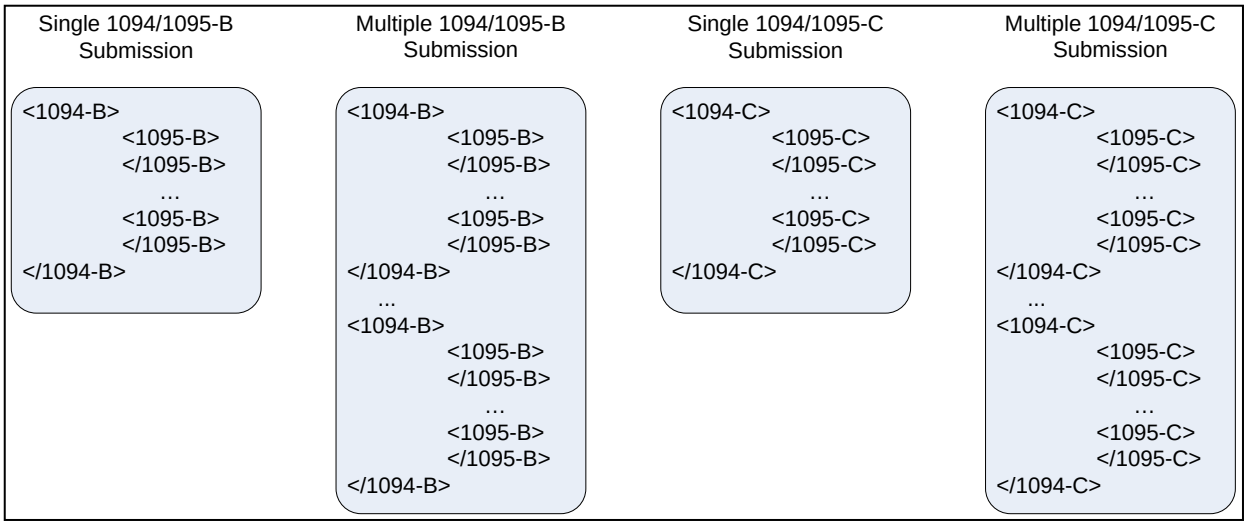

Figure 3-1: Structure of IRS Form Data File [B and C]

3.4.1 Transmission XML Elements

The following table provides details of XML elements that the XML Schema requires in the Manifest Header of the SOAP message when transmitting information returns to the IRS. Note that elements cannot be left blank unless minOccurs=0. Unnecessary whitespaces should be avoided as they can result in formatting failures.

Table 3-2 : Transmission Manifest XML Elements

Element Name	eFile Type	eFile Type Definition	Required?	minOccurs	maxOccurs	Description
PaymentYr	*YearType*	Xsd minInclusive value="1000" maxInclusive value="9999"	Yes	1	1	This is the tax year for which the information return is being reported
PriorYearDataInd	*DigitBooleanType*	enumerated string value="0" value="1"	Yes	1	1	"0" for current filing year "1" for prior filing year
EIN	*EINType*	string pattern *"[0-9]{9}"*	Yes	1	1	Employer Identification Number belonging to the transmitter
TransmissionTypeCd	*TransmissionTypeCdType*	enumerated string value="O" value="C" value="R"	Yes	1	1	Type of records: "O" – Original "C" – Corrections "R" - Replacement
TestFileCd	*TestFileCdType*	string pattern *"([TP])?"*	Yes	1	1	"T" – AATS "P" – Production
OriginalReceiptID	*String80Type*	string maxLength value="80"	No	0	1	Reference to the Receipt ID of the transmission for which replacement transmissions are submitted - Do not include XML tags on transmissions with original records

Element Name	eFile Type	eFile Type Definition	Required?	minOccurs	maxOccurs	Description
TransmitterForeignEntityInd	*DigitBooleanType*	enumerated string value="0" value="1"	No	0	1	"1" identifies the transmitter as a foreign entity, Do not include XML tags if transmitter is not a foreign entity
TransmitterNameGrp	*BusinessNameType*	Complex Element	Yes	1	1	The transmitter's name
CompanyInformationGrp	*CompanyInformationGrpType*	Complex Element	Yes	1	1	The address, name of the company to contact, and phone number to call
VendorInformationGrp	*VendorInformationGrpType*	Complex Element	Yes	1	1	Identifies if software was developed by a vendor or in-house as well as contact information regarding the software
TotalPayeeRecordCnt	*TotalNumberNonNegativeType*	nonNegativeInteger	Yes	1	1	The total number of Forms 1095 included in the entire transmission
TotalPayerRecordCnt	*TotalNumberType*	positiveInteger	Yes	1	1	The total number of Forms 1094 included in the entire transmission
SoftwareId	*SoftwareIdNumberType*	"StringWithNoHashCharacterType" maxLength value="10"	Yes	1	1	The Software ID assigned to the software when the software was registered with the IRS
FormTypeCd	*FormNameType*	enumerated string value="1094/1095B" value="1094/1095C"	Yes	1	1	Will contain "1094/1095B" if Forms 1094/1095-B are included in the transmission or "1094/1095C" if Forms 1094/1095-C are included in the transmission
BinaryFormatCd	*BinaryFormatCodeType*	enumerated string value="application/xml"	Yes	1	1	Will contain "application/xml"

Element Name	eFile Type	eFile Type Definition	Required?	minOccurs	maxOccurs	Description
ChecksumAugmentationNum	*MD5Type*	string pattern *"[0-9A-Fa-f]{32}"*	Yes	1	1	The MD5 Checksum computed on the Form Data File attached to the transmission
AttachmentByteSizeNum	integer	integer	Yes	1	1	The size in bytes of the Form Data File attached to the transmission
DocumentSystemFileNm	*AIRDocumentSystemFileNmType*	String value=*"1094[B|C]_Request_[B-DF-HJ-NP-TV-Z]{2}[B-DF-HJ-NP-TV-Z0-9]{3}_[1-9][0-9]{3}(0[1-9]|1[0-2])(0[1-9]|[1-2][0-9]|3[0-1])T(0[0-9]|1[0-9]|2[0-3])(0[0-9]|[1-5][0-9])(0[0-9]|[1-5][0-9])[0-9]{3}Z\.xml"*	Yes	1	1	The name of the Form Data File attached to the transmission

3.4.2 Uniquely Identifying Transmissions, Submissions, and Records

The XML Schemas for Form 1094/1095-B and Form 1094/1095-C include elements designed to uniquely identify ACA Information Returns transmissions, submissions within the transmission, and records within the submission. The transmitter that generates the Form Data File for transmission to the IRS must generate these IDs and maintain them along with their associated transmissions. Unique IDs are used to simplify and increase the precision of communications, corrections, and replacements.

The Transmitter will uniquely identify each transmission by the **Unique Transmission Identifier (UTID)** in the header.

The format for the UTID includes various fields separated by colons (:) is as follows:

- UUID – a **universally unique identifier** (UUID) is an identifier standard defined by the Internet Engineering Task Force (IETF) in Request For Comments (RFC) 4122. The UUID consists of a 16-octet (128-bit) number. This is a mandatory field. In its canonical form, a UUID is represented by 32 hexadecimal digits, displayed in five groups separated by hyphens, in the form 8-4-4-4-12 for a total of 36 characters (32 digits and four hyphens). For example:

  550e8400-e29b-41d4-a716-44665540000

- Application ID – the Application ID will be **SYS12** and is a mandatory field.
- Transmitter Control Code – is 5 characters alphanumeric field that will contain the transmitters TCC and is mandatory – enter the TCC that the IRS assigned when the transmitter applied to eFile. Note, TCCs do not include lower case characters.
- Reserved – is an empty field
- Request Type – the Request Type defines the types of request which must be "T" (Transactional) and is mandatory

The UTID for the transmission (always 51 bytes) will be (see Figure 5-2: Unique Transmission Identifier below):

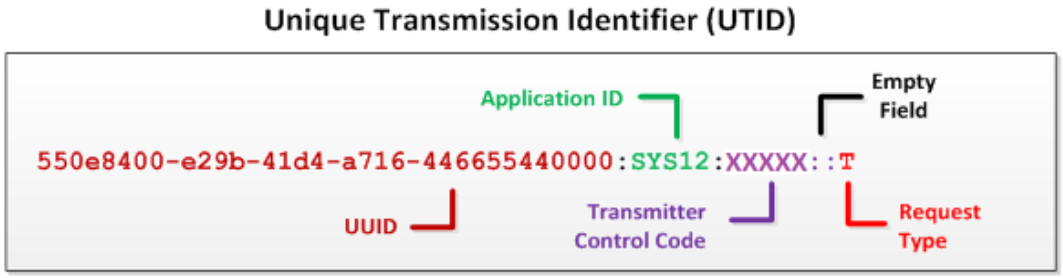

Figure 3-2: Unique Transmission Identifier

A transmission will contain one or more Form 1094/1095-B submissions (transmittals/payee records) or one or more Form 1094/1095-C submissions (transmittals/payer records) or only one Form 1094-C transmittal record (when marked as a correction for a previously submitted Form 1094-C). A transmission may not contain comingled B and C submissions. The Submission Identifier (SID) construct is applicable to all submissions (Forms 1094) within a transmission whether that transmission contains B or C Information Returns.

Each submission will include an SID that will start at one and increment by one for each subsequent submission in the transmission.

SID = 1..n *(e.g. 2, 17, 31, 86, …)*

A submission will contain one or more Form 1095 Information Returns along with its corresponding Transmittal Form 1094. The Record Identifier (RID) construct is applicable to all Form 1095 records within a submission irrespective of if that Submission contains B or C Information Returns. Each Form 1095 record in a submission will include a RID that will start at one and increment by one for every subsequent record in the submission.

RID = 1..n *(e.g. 2, 17, 31, 86, 1023, 9842, …)*

When the IRS successfully receives a transmission for processing, a unique Receipt ID is generated by the IRS which uniquely identifies the transmission. The Receipt ID is used by the transmitter to retrieve the processing status of the transmission after it is processed. In addition, the IRS uses the Receipt ID along with the submission and record IDs to uniquely identify the records in a transmission.

RECEIPTID = 1095B-10-00001234
RECEIPTID = 1095C-03-00044923
RECEIPTID = 1095C-29-00000385

When an error is identified, both Form 1094 and Form 1095 records are uniquely identified within a transmission by concatenating the Receipt ID, SID, and RID (as applicable) and returning them to the transmitter as follows:

UniqueSubmissionId = RECEIPTID|SID

UniqueRecordId = RECEIPTID|SID|RID

Unique Submission Identifier (USID) and Unique Record Identifier (URID) enable:

- IRS to report errors to transmitters that are unambiguously related to the specific record(s) within the submission and the transmission
- Transmitters to send corrected records to the IRS precisely identifying the record to be corrected
- Both IRS and transmitters to track transmissions and submissions

For example, the Form 1094 data located in submission 12 of a transmission would have a USID as follows:

USID=*ReceiptId*|12

Unique Submission Identifier (USID)

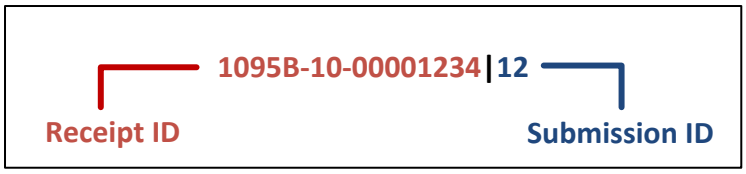

Figure 3-3: Unique Submission Identifier

The 1095 data located in record 98 of submission 12 of a transmission would have a URID as follows:

URID=*ReceiptId*|12|98

Unique Record Identifier (URID)

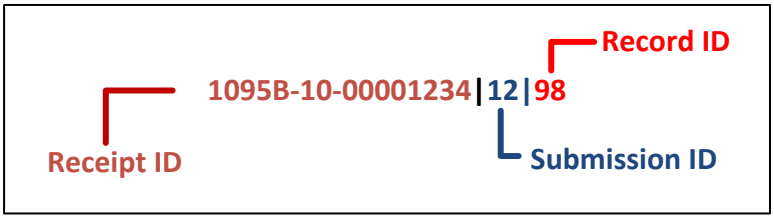

Figure 3-4: Unique Record Identifier

3.4.3 Sample IRS Form Data File

Please refer to the Section 8.1.2 for an example of the Form 1094-B and Form 1095-B XML that will be included in the Form Data File.

3.4.4 Computing Checksum

There are many algorithms readily available that can be used to calculate an MD5 Checksum:

a. The algorithm that a transmitter uses will differ depending on their technology stack. For example, if the transmitter is building the interface on Windows/.NET Framework, they will need to obtain a MD5 Checksum algorithm that runs on the Windows platform. If the transmitter is building their interface on Linux/Java, they will need to obtain a MD5 Checksum that runs on the Linux platform.
b. Do not attempt to program the calculation. The specifications are included in the IETF RFC 1321 and are quite complex. The transmitter will have to do the research to locate and obtain an algorithm that they can use. Note: The transmitter calculated Checksum must exactly match the IRS calculated Checksum for the same file.

4 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-UI Channel

The ISS-UI Channel is a Web Browser based user interface that allows transmitters to submit Form Data Files to the IRS and retrieve acknowledgments. The purpose of this section is to describe the requirements for submitting an ACA Information Returns Form Data File to the IRS.

4.1 Transmitter Operations

As shown below, Figure 4-1: ISS-UI Channel Features, the operations available to transmitters, provided by the ISS-UI Channel are: A) Upload ACA Forms, and B) Check Transmission Status.

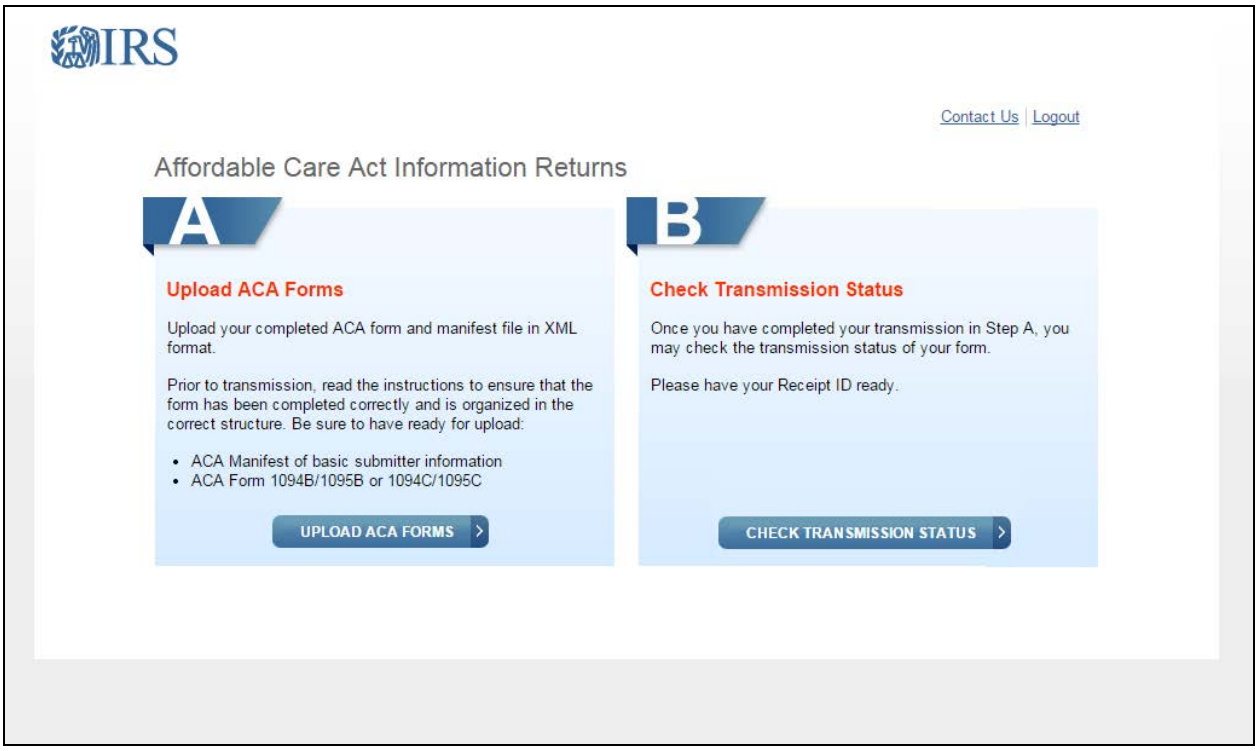

Figure 4-1: ISS-UI Channel Features

4.2 Transmitting Form Data File to the IRS

Figure 4-2: ISS-UI Channel Transmission Submission Screen, shows the capability of the ISS-UI Channel that allows a transmitter to upload the manifest file and the associated Form Data File containing either Forms 1094/1095-B or Forms 1094/1095-C submissions. The number of records that can be included in the Form Data File is only constrained by the 100 MB file size limit. The transmitter will have to provide information about the transmission, and the transmission itself, through ISS-UI channel. The transmitter provides a Unique Transmission Identifier (UTID) in the transmission manifest file which will be uploaded along with transmission file. IRS recommends that external users validate their XML files against the schemas provided by the IRS prior to submitting them to the IRS. Taking this step will help avoid discovering errors after the XML file is submitted. Performing this validation on the user end makes it easier and faster to identify and locate schema types of errors. Any tool which allows the external user to validate their XML files against the schemas, such as “Altova XML Spy” or “SoapUI” should be suitable.

Once the transmission manifest and transmission files are uploaded and validated by the IRS, the IRS generates a Receipt ID which will be displayed to the transmitter. The Receipt ID is used to retrieve the acknowledgement after IRS process the transmission. It is also used in combination with other identifiers to uniquely identify records in a transmission. Note: it is very important that the Receipt ID be recorded and associated with the correct transmission. It will be needed to retrieve acknowledgements and may be needed for any corrections or replacements.

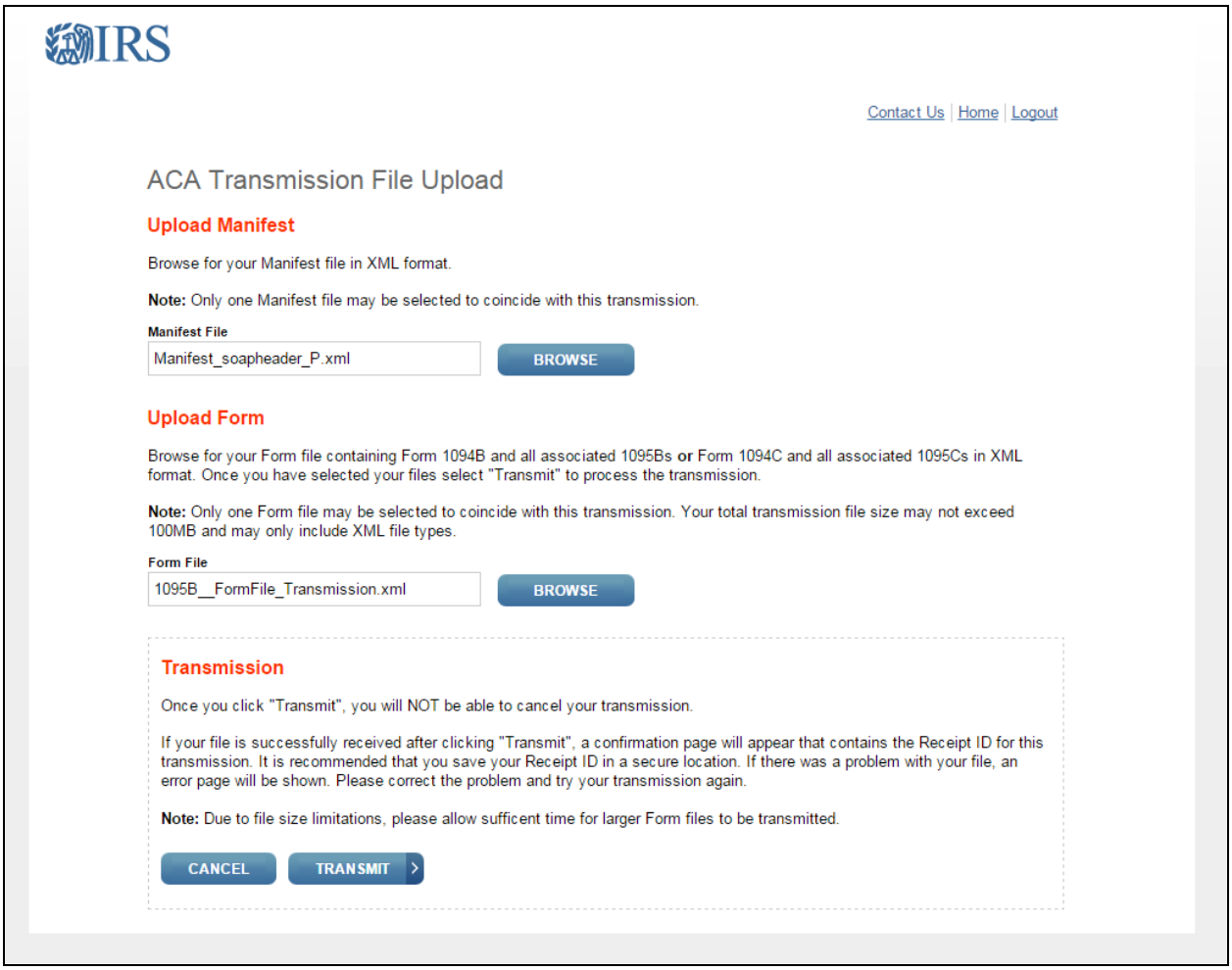

Figure 4-2: ISS-UI Channel Transmission Submission Screen

4.2.1 Sample Manifest File

To create the Request Manifest XML file, Transmitters should use the IRS-ACAUserInterfaceHeaderMessage.xsd schema.

There is no requirement for naming the Manifest XML file. However, the suggested way is as follows:

Manifest_<Form Data File Name (without extension)>.xml

For example:

Manifest_1094B_Request XXXXX20140101T010102000Z.xml

Note that the resulting Manifest file will include both the Manifest Header and the ACA Business Header and should be ready for upload.

The following is a sample of the Manifest XML file that would be uploaded via the ISS-UI channel:

```
<?xml version="1.0" encoding="UTF-8"?>
<p:ACAUIBusinessHeader xmlns:p="urn:us:gov:treasury:irs:msg:acauibusinessheader"
xmlns:acaBusHeader="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:irs="urn:us:gov:treasury:irs:common"
xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-
utility-1.0.xsd"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:acauibusinessheader IRS-
ACAUserInterfaceHeaderMessage.xsd ">
      <acaBusHeader:ACABusinessHeader>
            <UniqueTransmissionId>token</UniqueTransmissionId>
            <irs:Timestamp>2016-01-10T12:31:22Z </irs:Timestamp>
      </acaBusHeader:ACABusinessHeader>
      <ACATransmitterManifestReqDtl>
            <PaymentYr>2015</PaymentYr>
            <PriorYearDataInd>0</PriorYearDataInd>
            <irs:EIN>EIN</irs:EIN>
            <TransmissionTypeCd>O</TransmissionTypeCd>
            <TestFileCd>TestFileCd</TestFileCd>
            <OriginalReceiptId>OriginalReceiptId</OriginalReceiptId>
                        <TransmitterNameGrp>
                  <BusinessNameLine1Txt>BusinessNameLine1Txt</BusinessNameLine1Txt>
                  <BusinessNameLine2Txt>BusinessNameLine2Txt</BusinessNameLine2Txt>
            </TransmitterNameGrp>
            <CompanyInformationGrp>
                  <CompanyNm>CompanyNm</CompanyNm>
                  <MailingAddressGrp>
                        <USAddressGrp>
                              <AddressLine1Txt>AddressLine1Txt</AddressLine1Txt>
                              <AddressLine2Txt>AddressLine2Txt</AddressLine2Txt>
                              <irs:CityNm>CityNm</irs:CityNm>
                              <USStateCd>AL</USStateCd>
                              <irs:USZIPCd>USZIPCd</irs:USZIPCd>

      <irs:USZIPExtensionCd>USZIPExtensionCd</irs:USZIPExtensionCd>
                        </USAddressGrp>
                  </MailingAddressGrp>
                  <ContactNameGrp>
                        PersonFirstNm>PersonFirstNm</PersonFirstNm>
                        <PersonMiddleNm>PersonMiddleNm</PersonMiddleNm>
                        <PersonLastNm>PersonLastNm</PersonLastNm>
                        <SuffixNm>SuffixNm</SuffixNm>
                  </ContactNameGrp>
                  <ContactPhoneNum>ContactPhoneNum</ContactPhoneNum>
            </CompanyInformationGrp>
            <VendorInformationGrp>
                  <VendorCd>VendorCd</VendorCd>
                  <ContactNameGrp>
                        <PersonFirstNm>PersonFirstNm</PersonFirstNm>
                        <PersonMiddleNm>PersonMiddleNm</PersonMiddleNm>
```

```
                        <PersonLastNm>PersonLastNm</PersonLastNm>
                        <SuffixNm>SuffixNm</SuffixNm>
                  </ContactNameGrp>
                  <ContactPhoneNum>ContactPhoneNum</ContactPhoneNum>
            </VendorInformationGrp>
            <TotalPayeeRecordCnt>0</TotalPayeeRecordCnt>
            <TotalPayerRecordCnt>1</TotalPayerRecordCnt>
            <SoftwareId>SoftwareId</SoftwareId>
            <FormTypeCd>1094/1095B</FormTypeCd>
            <irs:BinaryFormatCd>application/xml</irs:BinaryFormatCd>
<irs:ChecksumAugmentationNum>ChecksumAugmentationNum</irs:ChecksumAugmentationNum>
            <irs:AttachmentByteSizeNum>0</irs:AttachmentByteSizeNum>
            <DocumentSystemFileNm>DocumentSystemFileNm</DocumentSystemFileNm>
      </ACATransmitterManifestReqDtl>
</p:ACAUIBusinessHeader>
```

Figure 4-3: Sample Manifest Data File

4.2.2 Sample Form Data File

To create the Form Data File: (1094/1095-[B,C]), Transmitters should use the following schema files:

- IRS-Form1094-1095BTransmitterUpstreamMessage.xsd
- IRS-Form1094-1095CTransmitterUpstreamMessage.xsd

The following is a sample of the Form Data File XML file that would be uploaded via the ISS-UI channel:

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2014 rel. 2 sp1 (http://www.altova.com) -->
<n1:Form109495BTransmittalUpstream
xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:irs="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:n1="urn:us:gov:treasury:irs:msg:form1094-1095Btransmitterupstreammessage"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage IRS-Form1094-1095BTransmitterUpstreamMessage.xsd">
      <Form1094BUpstreamDetail recordType="String" lineNum="0">
            <SubmissionId>1</SubmissionId>
            <OriginalUniqueSubmissionId>1|1</OriginalUniqueSubmissionId>
            <irs:TaxYr>2015</irs:TaxYr>
            <BusinessName>
                  <BusinessNameLine1Txt>&amp;</BusinessNameLine1Txt>
                  <BusinessNameLine2Txt>&amp;</BusinessNameLine2Txt>
            </BusinessName>
            <BusinessNameControlTxt>&amp;</BusinessNameControlTxt>
            <irs:TINRequestTypeCd>BUSINESS_TIN</irs:TINRequestTypeCd>
            <irs:EmployerEIN>000000000</irs:EmployerEIN>
```

```
            <ContactNameGrp>
                  <PersonFirstNm>-</PersonFirstNm>
                  <PersonMiddleNm>-</PersonMiddleNm>
                  <PersonLastNm>-</PersonLastNm>
                  <SuffixNm>-</SuffixNm>
            </ContactNameGrp>
            <ContactPhoneNum>0000000000</ContactPhoneNum>
            <MailingAddressGrp>
                  <USAddressGrp>
                        <AddressLine1Txt>0</AddressLine1Txt>
                        <AddressLine2Txt>0</AddressLine2Txt>
                        <irs:CityNm>A</irs:CityNm>
                        <USStateCd>AL</USStateCd>
                        <irs:USZIPCd>00000</irs:USZIPCd>
                        <irs:USZIPExtensionCd>0000</irs:USZIPExtensionCd>
                  </USAddressGrp>
            </MailingAddressGrp>
            <Form1095BAttachedCnt>2</Form1095BAttachedCnt>
            <Form1095BUpstreamDetail recordType="String"
                  lineNum="0">
                  <RecordId>1</RecordId>
                  <TestScenarioId>1-0</TestScenarioId>
                  <CorrectedInd>0</CorrectedInd>
                  <CorrectedRecordInfoGrp>
<CorrectedUniqueRecordId>1095B-15-00000283|1|1</CorrectedUniqueRecordId>
                        <CorrectedRecordPayeeName>
                              <PersonFirstNm>-</PersonFirstNm>
                              <PersonMiddleNm>-</PersonMiddleNm>
                              <PersonLastNm>-</PersonLastNm>
                              <SuffixNm>-</SuffixNm>
                        </CorrectedRecordPayeeName>

      <CorrectedRecordPayeeTIN>000000000</CorrectedRecordPayeeTIN>
                  </CorrectedRecordInfoGrp>
                  <irs:TaxYr>2015</irs:TaxYr>
                  <ResponsibleIndividualGrp>
                        <ResponsibleIndividualName>
                              <PersonFirstNm>-</PersonFirstNm>
                              <PersonMiddleNm>-</PersonMiddleNm>
                              <PersonLastNm>-</PersonLastNm>
                              <SuffixNm>-</SuffixNm>
                        </ResponsibleIndividualName>
                        <PersonNameControlTxt>>&amp;;-</PersonNameControlTxt>

      <irs:TINRequestTypeCd>INDIVIDUAL_TIN</irs:TINRequestTypeCd>
                        <irs:SSN>000000000</irs:SSN>
                        <irs:BirthDt>1957-08-13</irs:BirthDt>
                        <MailingAddressGrp>
                              <USAddressGrp>
                                    <AddressLine1Txt>0</AddressLine1Txt>
                                    <AddressLine2Txt>0</AddressLine2Txt>
                                    <irs:CityNm>A</irs:CityNm>
                                    <USStateCd>AK</USStateCd>
                                    <irs:USZIPCd>00000</irs:USZIPCd>
```

```
<irs:USZIPExtensionCd>0000</irs:USZIPExtensionCd>
                        </USAddressGrp>
                    </MailingAddressGrp>
                    <PolicyOriginCd>a</PolicyOriginCd>
                    <irs:SHOPIdentificationNum>AA</irs:SHOPIdentificationNum>
                </ResponsibleIndividualGrp>
                <SponsoringEmployerInfoGrp>
                    <BusinessName>
                        <BusinessNameLine1Txt>&amp;</BusinessNameLine1Txt>
                        <BusinessNameLine2Txt>&amp;</BusinessNameLine2Txt>
                    </BusinessName>
                    <BusinessNameControlTxt></BusinessNameControlTxt>
                    <irs:EIN>000000000</irs:EIN>
                    <irs:TINRequestTypeCd>UNKNOWN</irs:TINRequestTypeCd>
                    <MailingAddressGrp>
                        <USAddressGrp>
                            <AddressLine1Txt>0</AddressLine1Txt>
                            <AddressLine2Txt>0</AddressLine2Txt>
                            <irs:CityNm>A</irs:CityNm>
                            <USStateCd>AS</USStateCd>
                            <irs:USZIPCd>00000</irs:USZIPCd>

<irs:USZIPExtensionCd>0000</irs:USZIPExtensionCd>
                        </USAddressGrp>
                    </MailingAddressGrp>
                </SponsoringEmployerInfoGrp>
                <IssuerInfoGrp>
                    <BusinessName>
                        <BusinessNameLine1Txt>&amp;</BusinessNameLine1Txt>
                        <BusinessNameLine2Txt>&amp;</BusinessNameLine2Txt>
                    </BusinessName>
                    <BusinessNameControlTxt>&amp;</BusinessNameControlTxt>
                    <irs:TINRequestTypeCd>BUSINESS_TIN</irs:TINRequestTypeCd>
                    <irs:EIN>000000000</irs:EIN>
                    <ContactPhoneNum>0000000000</ContactPhoneNum>
                    <MailingAddressGrp>
                        <USAddressGrp>
                            <AddressLine1Txt>0</AddressLine1Txt>
                            <AddressLine2Txt>0</AddressLine2Txt>
                            <irs:CityNm>A</irs:CityNm>
                            <USStateCd>AZ</USStateCd>
                            <irs:USZIPCd>00000</irs:USZIPCd>

<irs:USZIPExtensionCd>0000</irs:USZIPExtensionCd>
                        </USAddressGrp>
                    </MailingAddressGrp>
                </IssuerInfoGrp>
                <CoveredIndividualGrp>
                    <CoveredIndividualName>
                        <PersonFirstNm>-</PersonFirstNm>
                        <PersonMiddleNm>-</PersonMiddleNm>
                        <PersonLastNm>-</PersonLastNm>
                        <SuffixNm>-</SuffixNm>
                    </CoveredIndividualName>
```

```
                        <PersonNameControlTxt>A --</PersonNameControlTxt>

      <irs:TINRequestTypeCd>INDIVIDUAL_TIN</irs:TINRequestTypeCd>
                        <irs:SSN>000000000</irs:SSN>
                        <irs:BirthDt>1957-08-13</irs:BirthDt>
                        <CoveredIndividualAnnualInd>1</CoveredIndividualAnnualInd>
                        <CoveredIndividualMonthlyIndGrp>
                              <JanuaryInd>0</JanuaryInd>
                              <FebruaryInd>1</FebruaryInd>
                              <MarchInd>0</MarchInd>
                              <AprilInd>1</AprilInd>
                              <MayInd>0</MayInd>
                              <JuneInd>1</JuneInd>
                              <JulyInd>0</JulyInd>
                              <AugustInd>1</AugustInd>
                              <SeptemberInd>0</SeptemberInd>
                              <OctoberInd>1</OctoberInd>
                              <NovemberInd>0</NovemberInd>
                              <DecemberInd>1</DecemberInd>
                        </CoveredIndividualMonthlyIndGrp>
                  </CoveredIndividualGrp>
            </Form1095BUpstreamDetail>

      </Form1094BUpstreamDetail>
</n1:Form109495BTransmittalUpstream>
```


Figure 4-4: Sample Form Data File

4.3 Retrieving Acknowledgment from the IRS

Transmitters must submit a request to retrieve the processing status and error detail of their transmission which is known as the Acknowledgement. In order to retrieve the Acknowledgement, the transmitter must provide their Transmitter Control Code (TCC) and the Receipt ID from the transmission for which they are requesting the processing status.

Figure 4-5: ISS-UI Channel Transmission Status Retrieval Screen is depicting the Transmission Retrieval feature of the ISS-UI Channel.

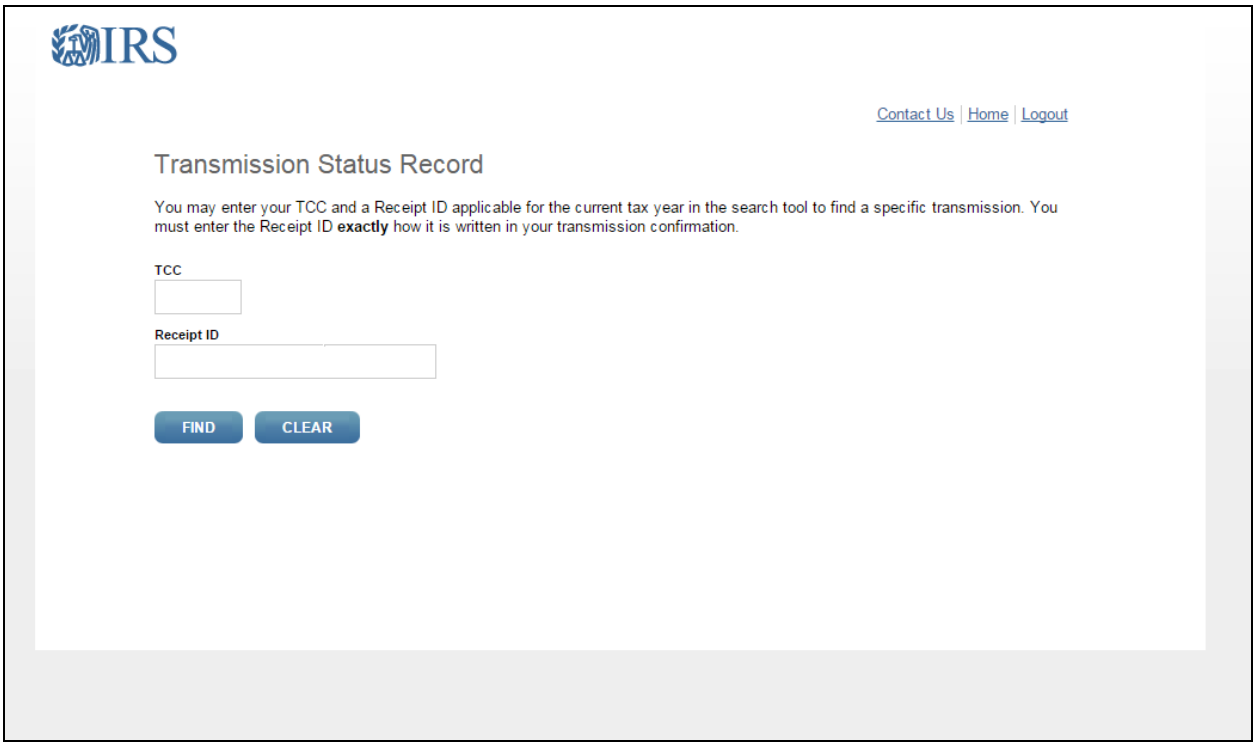

Figure 4-5: ISS-UI Channel Transmission Status Retrieval Screen

4.4 Transmitter IRS Form Data File Specification

Please refer to Section 3 – Composing the IRS ACA Information Return Transmission for details on composing an IRS ACA Form Data File that will be submitted by a transmitter to the IRS.

4.5 Transmitting Information Returns to the IRS

In order to transmit a Form Data File through the ISS-UI channel, a transmitter must have an active IRS e-services ccount, an ACA Transmitter Control Code (TCC), must be using IRS approved Software to submit returns or retrieve acknowledgements. The transmitter will be required to interactively log in to the IRS web site with their web browser and invoke the appropriate URL for the IRS AIR System. The application will allow transmitters to submit Information Returns to the IRS.

The transmitter must have two XML files to submit a single transmission via the ISS-UI Channel.

The Manifest file will contain information in uncompressed native XML format related to the transmitter and the transmission. The Manifest file will include the Manifest Header XML as defined by the XML Schema located at Affordable-Care-Act-Information-Returns-Schemas in the IRS-Form1094-1095BCTransmitterReqMessage.xsd file located in the MSG folder of the schema. Many of the elements in the Transmission Data File will not change from transmission to transmission and thus can be reused. Elements such as the transmitter information (TransmitterNameGrp, TransmitterForeignEntityInd, MailingAddressGrp, SoftwareID, etc.)

should not change frequently if at all. Other elements in the Manifest file are likely to change for every transmission. Elements such as the transmission information (total payer and payee counts, checksum, file byte size, document file name (naming convention being worked), etc.) will be different for every transmission. Section 8.1.1, *IRS-ACASubmitService SOAP Request Message – Manifest Header*, includes the elements that are required in the Transmission Data File.

The Form Data File will contain Form 1094/1095-B or Form 1094/1095-C data in uncompressed native XML format relative to the Form 1094/1095 data. Once the required files are uploaded to the IRS, the transmitter will receive a *Receipt ID,* and other information about the transmission, as part of the interactive session.

The Receipt ID does not provide proof that the ACA Information Returns in the transmission were either Accepted or Rejected. The Receipt ID simply provides proof that the IRS received the transmission. The transmitter must retrieve their Acknowledgement using the Receipt ID to obtain proof of acceptance or rejection.

The web interface will only accept uncompressed native XML files. Security checking (XML Threat detection, virus scanning, etc.) is performed on each file before routing to IRS back-end systems.

Transmitters that take advantage of the ISS-UI Channel to submit their transmissions will have to log into the IRS from a web browser on their local system. The URL for the IRS AIR System that facilitates interaction with the transmitter community will be provided on the Affordable-Care-Act-Information-Return-AIR-Program page and other guidance documents produced by the IRS and made available to the transmitters. The ISS-UI AIR System will guide the transmitter through the steps necessary to upload the required files from their local system.

The Form Data File that a transmitter uploads through the ISS-UI Channel must contain valid XML. Open tags must be followed by closed tags For example, the open tag <TaxYear> must be followed by the data and the closed tag </TaxYear> (i.e., <TaxYear>2014</TaxYear>). The Form Data File must conform to the XML Schema definitions included in the applicable xsd files. Table 4-1 maps the ACA forms to the XML Schema file names.

Table 4-1: Forms to XML Schema File Mapping

Applicable Forms	XML Schema Root Element File
Form 1094-B/1095-B	IRS-Form1094-1095BTransmitterUpstreamMessage.xsd
Form 1094-C/1095-C	IRS-Form1094-1095CTransmitterUpstreamMessage.xsd

All of the required information for a transmission will be included in the file that is uploaded including the transmission information, the form type, the Form 1094 form elements and the Form 1095 form elements.

4.5.1 Validation of IRS Form Data File

IRS performs security checks on the Form Data File received from the transmitter. If no security threats are detected, IRS generates the *Receipt ID* and returns it along with Timestamp to the

transmitter. Each Receipt ID uniquely identifies a Form Data File submitted to the IRS. The Receipt ID is used to retrieve the status of the transmission. As such, the Receipt ID returned to the transmitter should be kept with the Form Data File submitted and protected from loss or deletion.

When the IRS receives the uploaded Form Data File, the following checks are performed:

1. The file must be free of viruses
2. The file size must not exceed 100 MB
3. The file must be readable by the IRS AIR System
4. The IRS application must be able to write the file to disk
5. The file must pass XML validations
6. The file must not contain comingled Forms 1094/10595-B and Forms 1094/1095-C
7. UUID is verified to be unique for the TCC
8. Metadata entered by the transmitter is checked for any discrepancies
9. Duplicate transmission check is performed using checksum and TCC

After above checks are performed, a Receipt ID and Timestamp is generated and returned to the transmitter via user-interface and the Form Data File is queued for processing.

4.5.2 Processing of IRS Form Data File

Once the file is processed, status is made available for the transmitter to retrieve through Retrieve Acknowledgement web service described below. When errors are identified during file processing such as read/write errors, invalid XML, etc. the transmission is rejected and appropriate error(s) and description(s) are returned to the transmitter through the user interface.

When business rule errors are identified during processing the XML Form Data File, IRS will record these error codes and their descriptions and return them in an XML Error Data File attached to the Acknowledgement message which transmitter will retrieve. The transmitter will have an opportunity to correct the errors and resubmit the Form Data File.

The IRS AIR System assigns a Shipment Number to every transmission. The Shipment Number allows IRS business processes for ACA to align with business processes for other types of Information Returns received by the IRS. The Shipment Number is derived by appending a static “00” to the transmitter’s TCC.

4.6 Retrieving Acknowledgement from the IRS

After the transmitter successfully uploads a Form Data File and receives a *Receipt ID*, they will use the Receipt ID to request the *Acknowledgement* for that transmission. The transmitter is required to log in to the IRS web site and invoke the appropriate URL provided by the IRS. The transmitter shall select the option to retrieve one or more acknowledgements from user interface. The *Receipt ID* is the key information required for a transmitter to retrieve the Acknowledgement for a specific transmission. As such, when the transmitter receives the Receipt ID, it should be kept with the transmission and protected from loss or deletion.

Figure 4-6: ISS-UI Channel Transmission Status Results Screen, is showing a sample transmission status retrieved using the ISS-UI Channel Transmission Status Retrieval feature.

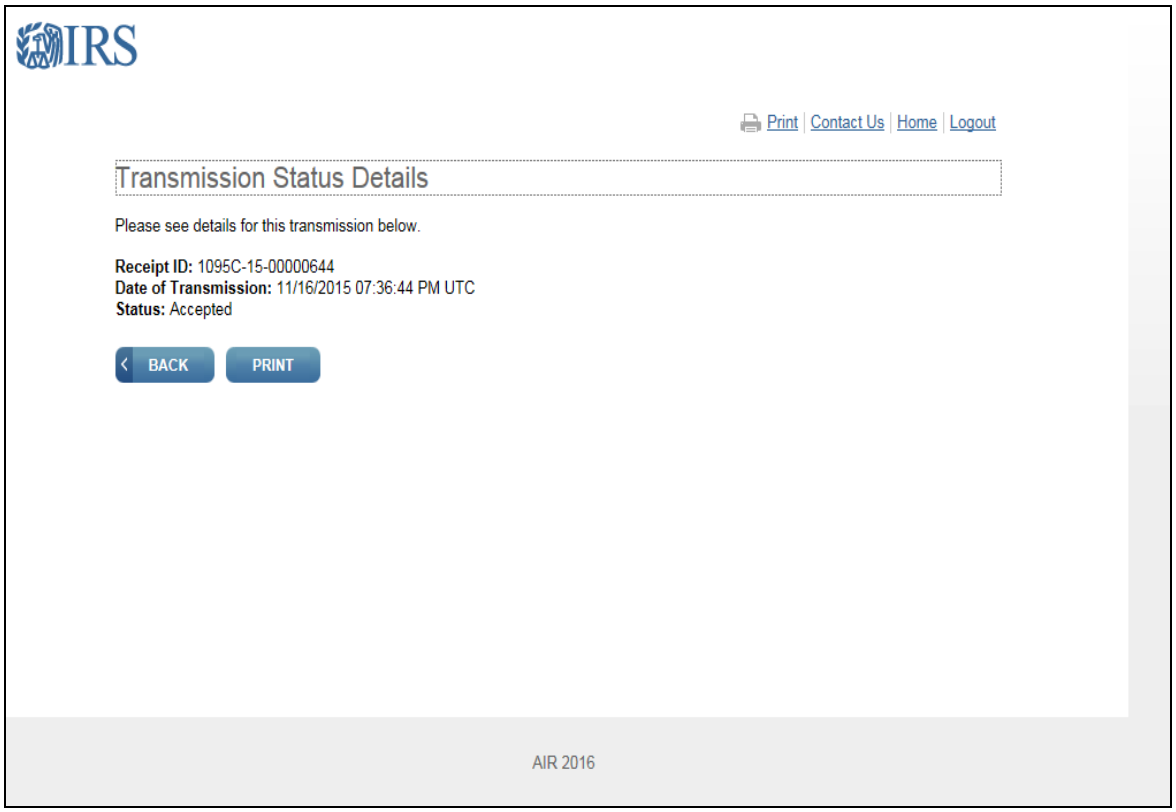

Figure 4-6: ISS-UI Channel Transmission Status Results Screen

The status of the transmission includes one of the outcomes identified in Table 4-2.

Table 4-2: Transmission Processing Status Included in Acknowledgement

Transmission Status	Description
Processing	IRS has not completed processing the transmission
Accepted	IRS has completed processing the transmission and found no errors
Accepted with Errors	IRS has completed processing the transmission and the errors are documented in the Error Data File attached to the Acknowledgement
Partially Accepted	IRS has completed processing the transmission and has rejected at least one (but not all) the submissions included. depending on why there was a rejection, an Error Data File may or may not be attached to the Acknowledgement
Rejected	IRS has rejected the transmission – depending on why the transmission was rejected, an Error Data File may or may not be attached to the Acknowledgement
Not Found	IRS could not find a transmission corresponding to the Receipt ID provided

The transmission Acknowledgement includes the status of the transmission, and if applicable, details of errors such as any business rules validation errors, and TIN validation results that were found when the IRS processed the Form Data File.

The details of errors found when IRS processed the Form Data File are included in an Error Data File that can be viewed and downloaded through the ISS-UI user-interface. The Acknowledgement includes the errors found, in XML format, during Form Data File processing. If no errors are found during processing, no Error Data File will be included with the Acknowledgement and the transmission processing status will be “Accepted”.

In the event that the error detail included in the Error Data File exceeds the 100 MB file size limit, the file will be truncated and a message indicating that the file was truncated will be inserted at the end of the file. Anytime an Error Data File exceeds the 100 MB file size constraint, it is usually indicative of a systemic problem with the input. If the Transmitter has questions about errors that were truncated, they can contact the AIR Help Desk for assistance with any error detail that was truncated.

The transmission Acknowledgement may include:

- Unique Transmission ID (UTID)
- Transmitter Control Code (TCC)
- Shipment Number assigned to the transmission
- Receipt ID
- Form Type Code
- Timestamp
- Transmission Status Code: Processing, Partiallly Accepted, Accepted, Accepted with Errors, Rejected, Not Found
- Error Message Detail
- Errors (if applicable – included in the Error Data File)

4.7 IRS Error Data File

IRS accumulates any errors encountered during Form Data File processing in the Error Data File. As with the Form Data File 100 MB size constraint, Error Data Files are also constrained by the 100 MB size limitation. Only one Error Data File will ever be created per transmission. It is possible that the Error Data File could contain a sufficiently large number of errors that the 100 MB file size limitation is exceeded. In this case, while the IRS AIR System will process the entire Form Data File and record all of the errors found, the Error Data File will be truncated and a message will be placed at the end of the file indicating that it was truncated. Error Data Files that exceed the 100 MB size constraint are typical of a systemic problem within the Form Data File that when addressed will substantially reduce the number of errors found. The Error Data File is returned in AATS and Production Environment.

The Error Data File includes the following data:

- The identifier that uniquely identifies the record with an error (Unique Submission Identifier or Unique Record Identifier)
- The error message code indicating what the error is
- The error message text explaining what the error is
- The element that was in error

Figure 4-7 provides an example of the information that will be displayed on-screen in the ISS-UI. Note the “Download” button that enables the transmitter to download the Error Data XML File.

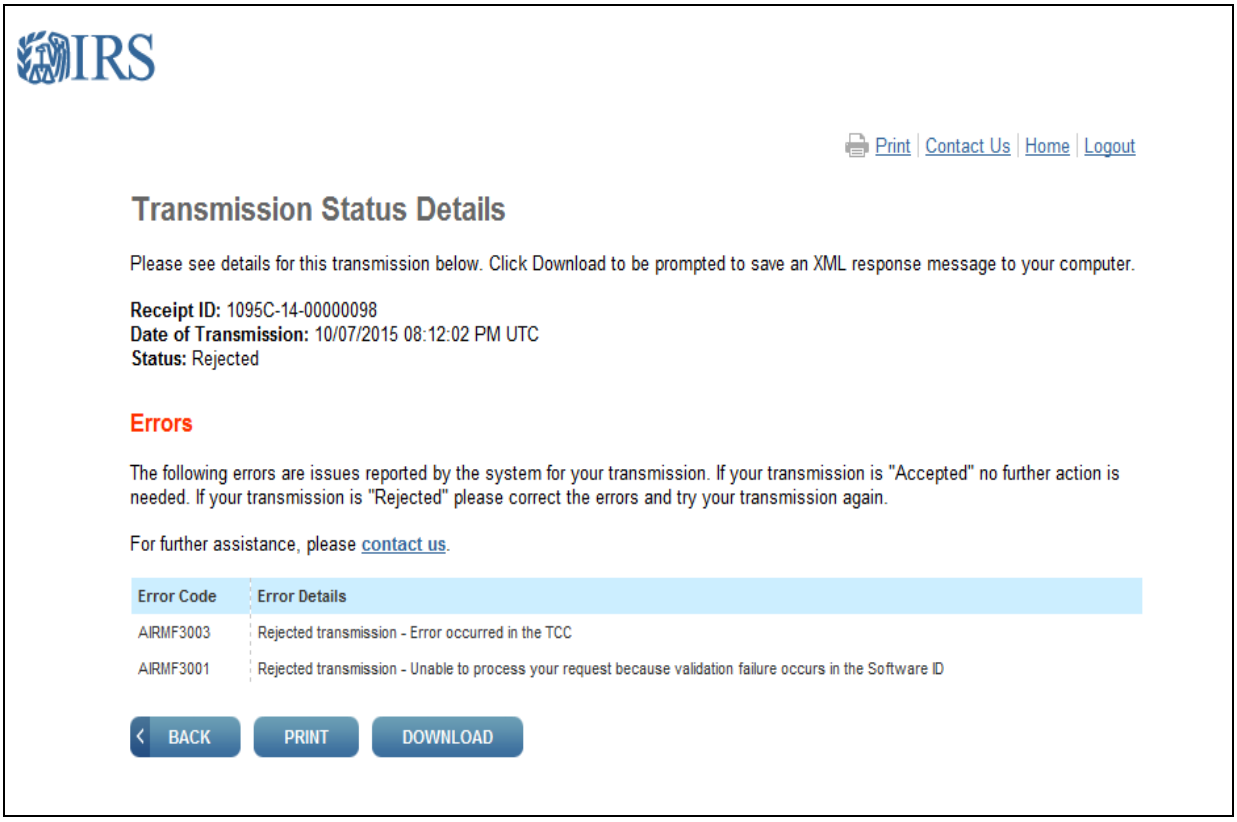

Figure 4-7: Example of Acknowledgement via ISS-UI Channel

Figure 4-8 provides an example of the information that will be included in the Error Data File that can be downloaded via the ISS-UI channel.

```xml
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<ns3:FormBCTransmitterSubmissionDtl xmlns="urn:us:gov:treasury:irs:ext:aca:air:6.2" xmlns:ns2="urn:us:gov:treasury:irs:common" xmlns:ns3=
"urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage">
    <ACATransmitterSubmissionDetail>
        <TransmitterErrorDetailGrp>
            <ns2:ErrorMessageDetail>
                <ns2:ErrorMessageCd>AIRMF3001</ns2:ErrorMessageCd>
                <ns2:ErrorMessageTxt>Rejected transmission - Unable to process your request because validation failure occurs in the Software ID
                </ns2:ErrorMessageTxt>
            </ns2:ErrorMessageDetail>
        </TransmitterErrorDetailGrp>
        <TransmitterErrorDetailGrp>
            <ns2:ErrorMessageDetail>
                <ns2:ErrorMessageCd>AIRMF3003</ns2:ErrorMessageCd>
                <ns2:ErrorMessageTxt>Rejected transmission - Error occurred in the TCC</ns2:ErrorMessageTxt>
            </ns2:ErrorMessageDetail>
        </TransmitterErrorDetailGrp>
    </ACATransmitterSubmissionDetail>
</ns3:FormBCTransmitterSubmissionDtl>
```


Figure 4-8 Error Data XML File

5 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-A2A Channel

The ISS-A2A Channel allows transmitters to submit a Form Data File to the IRS and retrieve the acknowledgment for that transmission via a Services Oriented Architecture (SOA) interface. The Form Data File is transmitted in the SOAP Message as an MTOM attachment. The response to a request for Acknowledgement may or may not include an Error Data File. If an Error Data File is produced by the IRS AIR System, it will be returned to the transmitter in the SOAP Response as an MTOM attachment. MTOM is the only method allowed by the IRS for transmitters to attach files to a SOAP Message for ACA Information Returns. The purpose of this section is to describe the requirements for submitting an ACA Information Returns Form Data File to the IRS using the ISS-A2A Channel.

5.1 Message Compression

"HTTP compression is used to maximize transfer efficiency and is a standard capability within the HTTP protocol. GZIP is a specific compression method defined under HTTP that is required of messages to the IRS for ACA. A comprehensive explanation of the GZIP specification is provided by the Internet Engineering Task Force: https://tools.ietf.org/html/rfc1952". Depending on what tool the Transmitter is using to submit the message, packaged software like SoapUI allows users to simply enable HTTP transmission compression via a setting while custom solutions would require the appropriate code. GZIP compression is required for sending transmissions via ISS-A2A Channel.

5.2 Basic SOAP Message Structure

A SOAP message is a XML structure consisting of *SOAP Envelop*, *SOAP Header* and *SOAP Body* which may contain payload data or an MTOM-encoded attachment. A SOAP message starts with an XML declaration `<?xml version="1.0" encoding="UTF-8"?>`. The following section explains various sections and aspects of a SOAP message and IRS A2A web service available to the transmitters. Please be advised that this document is not intended as a tutorial

and therefore covers only important aspects of a SOAP message. Please refer to www.w3.org/TR/soap/ and other authoritative websites for more information.

This section describes the logical structure of basic messages with a SOAP Header and SOAP Body blocks within a SOAP message Envelope. A SOAP message contains one SOAP Header and one SOAP Body within one SOAP Envelope. The SOAP Header contains the Web Services (WS) Addressing (WS-Addressing), WS-Security, and ACA-related business header information. The SOAP Body contains the other ACA business information and Information Returns as MTOM-encoded attachment.

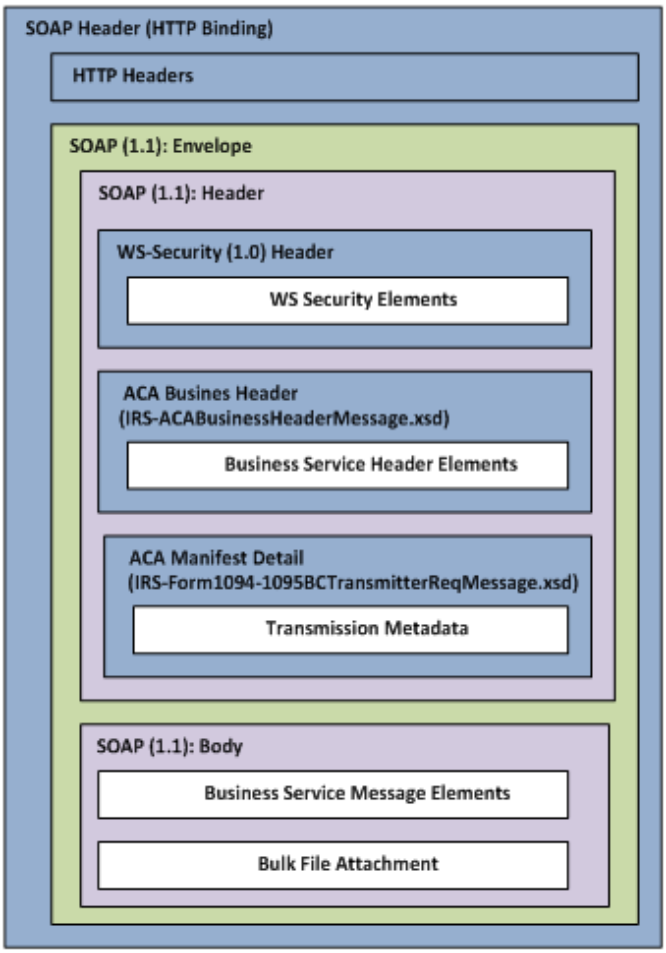

Figure 5-1: Basic SOAP Message Structure

5.2.1 Creating the SOAP Envelope

The SOAP Envelope consists of a SOAP header and a SOAP body. The SOAP header contains information about the transmitter and the transmission and metadata about the payload in the SOAP body. The SOAP body is also referred to as the content file, Form Data File or simply payload. To create the SOAP envelope, the transmitter needs to know the following information:

- UTID (Business Correlation ID)

- TCC
- Form Data File

- The content type for the SOAP Envelop with MTOM encoded attachment must be "application/xop+xml" and the content-transfer-encoding must be 8-bit.

  AttachmentByteSizeNum in Manifest should be same as size of the file.

- Right click on Form data file → click on "Properties" → copy the size in bytes (not "Size of disk")

5.2.2 SQL Injection in the SOAP Message

The special characters listed below are treated as SQL injections. SQL injections exploit security vulnerabilities in an application's software. SQL injections are mostly known as an attack vector for websites or A2A communication between two sources. SQL Injections may allow attackers to spoof identity, tamper with existing data, cause repudiation issues such as voiding transactions or changing balances, allow the complete disclosure of all data on the system, or destroy the data. Characters that are not allowed due to concerns about SQL Injections are shown in Table 5-1, If needed, escape characters shown in this table can be used and are allowed.

Table 5-1 Characters not allowed due to SQL Injection Concerns

Character	Character Description	Character Allowed?	Escape Characters	Escape Character Allowed
&	*Ampersand*	Rejected (malformed check)	&	Allowed
'	*Apostrophe*	Rejected (sql injection check)	'	Allowed
"	*Quotation Mark*	Allowed	"	Allowed
--	*Double Dash*	Rejected (sql injection check)	Not Available	N/A
#	*Hash Key*	Rejected (sql injection check)	Not Available	N/A
<	*Less Than*	Rejected (malformed check)	<	Allowed
>	*Greater Than*	Allowed	>	Allowed

5.3 SOAP Header

IRS defines what should be in the SOAP header. There are four element structures allowed in SOAP messages on the A2A channel:

Basic steps to consume web service and create client:

- Get the certificate used for A2A message
- Generate and Compile the implementation class
- Deploy the WAR file. The tie classes (which are used to communicate with clients) are generated by the Application Server during deployment
- Code the client class
- Use wsimport to generate and compile the stub files
- Compile the client class
- Run the client
- **WS-Security –** Provides mechanisms for user identification and assertions in SOAP messages
- **ACA AIR Transmission Header Business Elements –** Provides elements required for all SOAP messages on the A2A channel
- **ACA AIR Transmission Manifest –** Provides manifest elements

5.3.1 WS-Addressing

None of the AIR web services use WS-Addressing elements.

5.3.2 WS-Security

ACA A2A Web Services exposed via IRS Portal comply with Web Services Security (WS-Security) specification version 1.0 for implementing end to end message security. It is an open standard published by OASIS that defines mechanisms for signing and encrypting SOAP messages and provides transport-neutral mechanisms to enforce integrity and confidentiality on messages and allows the communication of various security token formats.

WS-Security defines SOAP extensions to implement client authentication, message integrity and message confidentiality on the message level. Authentication helps identify the Sender (the transmitter). Message integrity ensures the recipient receives unaltered request. XML Signature specification ensures integrity of the message, which defines a methodology for cryptographically signing XML. Message confidentiality is to make the user sure that the data can't be read during transit. The XML Encryption specification is the basis to encrypt the parts of SOAP message including headers, body blocks, and substructures, may be encrypted.

To consume ACA A2A web services, transmitter must use the X.509 authentication framework with the WS-Security specification. An X.509 certificate specifies a binding between a public key and a set of attributes that includes (at least) a subject name, issuer name, serial number, and validity interval. An X.509 certificate may be used to validate a public key that may be used to verify a SOAP message element or to identify the public key with SOAP message that has been digitally signed

5.3.2.1 Creating the XML Signature

The signatures are defined using a <Signature> element and accompanying sub-elements as part of a security header. Note that the signature must be created after the content of the message is finalized. If changes are made to the message after the signature is created, it may result in a digest mismatch. Below is a quick overview of how to create an XML signature. Note that XML Digital Signature APIs and XML Digital Signature libraries are also publicly available that may simplify development. Example:

http://docs.oracle.com/javase/7/docs/technotes/guides/security/xmldsig/XMLDigitalSignature.html

1. Determine which resources are to be signed.

2. Calculate the digest of each resource:
Each referenced resource is specified through a `<Reference>` element and its digest (calculated on the identified resource and not the `<Reference>` element itself) is placed in a `<DigestValue>` child element like

```
<ds:Reference URI="#TS-E68EBBF1696C5DD4AA143353323390073">
      <ds:Transforms>
            <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                  <InclusiveNamespaces PrefixList="wsse wsa soapenv urn urn1 urn2
                  urn3" xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
            </ds:Transform>
      </ds:Transforms>
      <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
      <ds:DigestValue>?TimestampDigestValue?</ds:DigestValue>
</ds:Reference>
```

The `<DigestMethod>` element identifies the algorithm used to calculate the digest.

3. Collect the Reference elements:

Collect the `<Reference>` elements (with their associated digests) within a `<SignedInfo>` element as shown below. Note that InclusiveNamespaces cannot be a child element of the CanonicalizationMethod element.

```
<ds:SignedInfo>
      <ds:CanonicalizationMethod Algorithm="http://www.w3.org/2001/10/xml-exc-
      c14n#WithComments" />
      <ds:SignatureMethod Algorithm="http://www.w3.org/2000/09/xmldsig#rsa-sha1" />
      <ds:Reference URI="#TS-E68EBBF1696C5DD4AA143353323390073">
            <ds:Transforms>
                  <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-
                  c14n#">
                        <InclusiveNamespaces PrefixList="wsse wsa soapenv urn urn1
                        urn2 urn3" xmlns="http://www.w3.org/2001/10/xml-exc-c14n#"
                        />
                  </ds:Transform>
            </ds:Transforms>
            <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
            <ds:DigestValue>?TimestampDigestValue?</ds:DigestValue>
      </ds:Reference>
      <ds:Reference URI="#id-E68EBBF1696C5DD4AA143353323390577">
            <ds:Transforms>
                  <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-
                  c14n#">
                        <InclusiveNamespaces PrefixList="wsa soapenv urn1 urn2
                        urn3" xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                  </ds:Transform>
```

```
            </ds:Transforms>
            <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                  <ds:DigestValue>?ACATransmitterManifestReqDtlDigestValue?
                  </ds:DigestValue>
      </ds:Reference>
      <ds:Reference URI="#id-E68EBBF1696C5DD4AA143353323390578">
            <ds:Transforms>
                  <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-
                  c14n#">
                        <InclusiveNamespaces PrefixList="wsa soapenv urn urn1
                        urn3" xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                  </ds:Transform>
            </ds:Transforms>
            <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
            <ds:DigestValue>?ACABusinessHeaderDigestValue?</ds:DigestValue>
      </ds:Reference>
</ds:SignedInfo>
```

The `<CanonicalizationMethod>` element indicates the algorithm was used to canonize the `<SignedInfo>` element. Different data streams with the same XML information set may have different textual representations, e.g. differing as to whitespace. The `<SignatureMethod>` element identifies the algorithm used to produce the signature value.

4. Signing:

Calculate the digest of the `<SignedInfo>` element, sign that digest and put the signature value in a `<SignatureValue>` element.

```
      <ds:SignatureValue>SignatureValue</ds:SignatureValue>
```

5. Add key information:

If keying information is to be included, place it in a `<KeyInfo>` element. Here the keying information contains the X.509 certificate for the transmitter, which would include the public key needed for signature verification.

```
<ds:KeyInfo Id="KI-E68EBBF1696C5DD4AA143353323390475">
      <wsse:SecurityTokenReference wsu:Id="STR-E68EBBF1696C5DD4AA143353323390476">
            <wsse:KeyIdentifier EncodingType=http://docs.oasis-
            open.org/wss/2004/01/oasis-200401-wss-soap-message-security-
            1.0#Base64Binary ValueType="http://docs.oasis-
            open.org/wss/2004/01/oasis-200401-wss-x509-token-profile-
            1.0#X509v3">?CertificateValue?</wsse:KeyIdentifier>
      </wsse:SecurityTokenReference>
</ds:KeyInfo>
```

6. Enclose in a Signature element

Place the `<SignedInfo>`, `<SignatureValue>`, and `<KeyInfo>` elements into a `<Signature>` element. The `<Signature>` element comprises the XML signature.

```
<ds:Signature Id="SIG-E68EBBF1696C5DD4AA143353323390579"
```

```
                    xmlns:ds="http://www.w3.org/2000/09/xmldsig#">
      <ds:SignedInfo>
            <ds:CanonicalizationMethod …/>
            <ds:SignatureMethod …/>
            <ds:Reference …/>
            <ds:Reference …/>
            <ds:Reference …/>
      </ds:SignedInfo>
      <ds:SignatureValue>?SignatureValue?</ds:SignatureValue>
      <ds:KeyInfo Id="KI-E68EBBF1696C5DD4AA143353323390475"…/>
</ds:Signature>
```

5.3.2.2 ACA SOAP Header Elements to be Digitally Encrypted

The Header Elements in the Request SOAP Message to be digitally signed :

- **Message Type - ACAGetTransmitterBulkRequestService**

  -ACABusinessHeader
  -ACATransmitterManifestReqDtl
  -Timestamp

- **Message Type – ACAGetTransmitterBulkRequestStatus**

  -ACABusinessHeader
  -ACABulkRequestTransmitterStatusDetailRequest
  -Timestamp

5.3.2.3 Message Timeout

WS-Security provides the <Timestamp> header can be used to record creation and expiration time of a request message. Note that the WS Timestamp must be used within 10 minutes of creation time based on GMT.

```
<wsu:Timestamp wsu:Id="TS-E68EBBF1696C5DD4AA143353323390073">
      <wsu:Created>2015-06-05T19:40:33.900Z</wsu:Created>
      <wsu:Expires>2015-06-05T19:50:33.900Z</wsu:Expires>
</wsu:Timestamp>
```

5.3.2.4 SOAP Header Examples showing Security Header and related elements

A sample of ACAGetTransmitterBulkRequestService:

```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
      xmlns:urn="urn:us:gov:treasury:irs:ext:aca:air:7.0"
      xmlns:urn1="urn:us:gov:treasury:irs:common"
      xmlns:urn2="urn:us:gov:treasury:irs:msg:acabusinessheader"
      xmlns:urn3="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter">
      <soapenv:Header xmlns:wsa="http://www.w3.org/2005/08/addressing">
            <wsse:Security
                  xmlns:wsse="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
                  xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd">
                  <ds:Signature Id="SIG-E68EBBF1696C5DD4AA143353323390579"
                        xmlns:ds="http://www.w3.org/2000/09/xmldsig#">
                        <ds:SignedInfo>
                              <ds:CanonicalizationMethod
                                    Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#WithComments" />
                        <ds:SignatureMethod Algorithm="http://www.w3.org/2000/09/xmldsig#rsa-sha1" />
                              <ds:Reference URI="#TS-E68EBBF1696C5DD4AA143353323390073">
                                    <ds:Transforms>
                                          <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                                          <InclusiveNamespaces PrefixList="wsse wsa soapenv urn urn1 urn2 urn3"
                                                xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                                          </ds:Transform>
                                    </ds:Transforms>
                                    <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                                    <ds:DigestValue>?TimestampDigestValue?</ds:DigestValue>
                              </ds:Reference>
                              <ds:Reference URI="#id-E68EBBF1696C5DD4AA143353323390577">
                                    <ds:Transforms>
                                          <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                                                <InclusiveNamespaces PrefixList="wsa soapenv urn1 urn2 urn3"
                                                      xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                                          </ds:Transform>
                                    </ds:Transforms>
                                    <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                                    <ds:DigestValue>?ACATransmitterManifestReqDtlDigestValue?
                                    </ds:DigestValue>
```

```
                        </ds:Reference>
                        <ds:Reference URI="#id-E68EBBF1696C5DD4AA143353323390578">
                              <ds:Transforms>
                                    <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                                          <InclusiveNamespaces PrefixList="wsa soapenv urn urn1 urn3"
                                                xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                                    </ds:Transform>
                              </ds:Transforms>
                              <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                              <ds:DigestValue>?ACABusinessHeaderDigestValue?</ds:DigestValue>
                        </ds:Reference>
                  </ds:SignedInfo>
                  <ds:SignatureValue>?SignatureValue?</ds:SignatureValue>
                  <ds:KeyInfo Id="KI-E68EBBF1696C5DD4AA143353323390475">
                        <wsse:SecurityTokenReference
                              wsu:Id="STR-E68EBBF1696C5DD4AA143353323390476">
                              <wsse:KeyIdentifier
                                    EncodingType="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-
                                    soap-message-security-1.0#Base64Binary"
                                    ValueType="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-x509-
                                    token-profile-1.0#X509v3">?CertificateValue?</wsse:KeyIdentifier>
                        </wsse:SecurityTokenReference>
                  </ds:KeyInfo>
            </ds:Signature>
            <wsu:Timestamp wsu:Id="TS-E68EBBF1696C5DD4AA143353323390073">
                  <wsu:Created>2016-03-05T19:40:33.900Z</wsu:Created>
                  <wsu:Expires>2016-03-05T19:50:33.900Z</wsu:Expires>
            </wsu:Timestamp>
      </wsse:Security>
      <urn:ACATransmitterManifestReqDtl
            wsu:Id="id-E68EBBF1696C5DD4AA143353323390577"
            xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd">
            .
            .
      </urn:ACATransmitterManifestReqDtl>
      <urn2:ACABusinessHeader wsu:Id="id-E68EBBF1696C5DD4AA143353323390578"
            xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd">
            .
            .
```

```
            </urn2:ACABusinessHeader>
            <wsa:Action>BulkRequestTransmitterService</wsa:Action>
      </soapenv:Header>
      <soapenv:Body>
            .
            .
      </soapenv:Body>
</soapenv:Envelope>
```

A sample of ACAGetTransmitterBulkRequestStatus (check status of a transmission):

```
< Accept-Encoding: gzip,deflate
Content-Type: text/xml;charset=UTF-8
SOAPAction: "RequestSubmissionStatusDetail"
<soapenv:Envelope
xmlns:oas1="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:urn="urn:us:gov:treasury:irs:msg:irstransmitterstatusrequest"
      xmlns:urn1="urn:us:gov:treasury:irs:ext:aca:air:7.0" xmlns:urn2="urn:us:gov:treasury:irs:common"
      xmlns:urn3="urn:us:gov:treasury:irs:msg:acasecurityheader">
      <soapenv:Header xmlns:wsa="http://www.w3.org/2005/08/addressing">
            <wsse:Security
                  xmlns:wsse="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
                  xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd">
                  <ds:Signature Id="SIG-82E7E6716E615C14D6144736030986660"
                        xmlns:ds="http://www.w3.org/2000/09/xmldsig#">
                        <ds:SignedInfo>
                              <ds:CanonicalizationMethod
                                    Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#WithComments" />
                              <ds:SignatureMethod Algorithm="http://www.w3.org/2000/09/xmldsig#rsa-sha1" />
                              <ds:Reference URI="#TS-82E7E6716E615C14D6144736030985954">
                                    <ds:Transforms>
                                          <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                                    <InclusiveNamespaces PrefixList="wsse wsa oas1 soapenv urn urn1 urn2 urn3"
                                                      xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                                          </ds:Transform>
                                    </ds:Transforms>
                                    <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                                    <ds:DigestValue>Timestamp</ds:DigestValue>
```

```
                                        <!-- DigestValue from Timestamp -->
                                    </ds:Reference>
                                    <ds:Reference URI="#id-82E7E6716E615C14D6144736030986558">
                                        <ds:Transforms>
                                            <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                                                <InclusiveNamespaces PrefixList="wsa oas1 soapenv urn1 urn2 urn3"
                                                    xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                                            </ds:Transform>
                                        </ds:Transforms>
                                        <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                                        <ds:DigestValue>ACABusinessHeader</ds:DigestValue>
                                        <!-- DigestValue from ACABusinessHeader -->
                                    </ds:Reference>
                                    <ds:Reference URI="#id-82E7E6716E615C14D6144736030986559">
                                        <ds:Transforms>
                                            <ds:Transform Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#">
                                                <InclusiveNamespaces PrefixList="oas1 soapenv urn1 urn2 urn3"
                                                    xmlns="http://www.w3.org/2001/10/xml-exc-c14n#" />
                                            </ds:Transform>
                                        </ds:Transforms>
                                        <ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
                                        <ds:DigestValue>ACABulkRequestTransmitterStatusDetailRequest</ds:DigestValue>
                                        <!-- DigestValue from ACABulkRequestTransmitterStatusDetailRequest -->
                                    </ds:Reference>
                                </ds:SignedInfo>
                            <ds:SignatureValue>SignatureValue</ds:SignatureValue>
                            <ds:KeyInfo Id="KI-82E7E6716E615C14D6144736030986456">
                            <wsse:SecurityTokenReference wsu:Id="STR-82E7E6716E615C14D6144736030986457">
                            <wsse:KeyIdentifier
        EncodingType="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-soap-message-security-1.0#Base64Binary"
        ValueType="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-x509-token-profile-
1.0#X509v3">CertificateValue</wsse:KeyIdentifier>
                                    </wsse:SecurityTokenReference>
                                </ds:KeyInfo>
                            </ds:Signature>
                            <wsu:Timestamp wsu:Id="TS-82E7E6716E615C14D6144736030985954">
                                <wsu:Created>2015-11-12T20:31:49.859Z</wsu:Created>
                                <wsu:Expires>2015-11-12T23:01:49.859Z</wsu:Expires>
                            </wsu:Timestamp>
```

```
            </wsse:Security>
            <urn:ACABusinessHeader wsu:Id="id-82E7E6716E615C14D6144736030986558"
                  xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd">
                  <urn1:UniqueTransmissionId>UNITTEST-c023-4c48-a01a-000000000000:SYS12:XXXXX::P
                  </urn1:UniqueTransmissionId>
                  <urn2:Timestamp>2015-11-12T15:31:49Z</urn2:Timestamp>
            </urn:ACABusinessHeader>
            <urn3:ACASecurityHeader />
            <wsa:Action>RequestSubmissionStatusDetail</wsa:Action>
      </soapenv:Header>
      <soapenv:Body>
            <urn:ACABulkRequestTransmitterStatusDetailRequest
                  version="1.0" wsu:Id="id-82E7E6716E615C14D6144736030986559"
                  xmlns:wsu="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd">
                  <urn1:ACABulkReqTrnsmtStsReqGrpDtl>
                        <urn2:ReceiptId>1095C-15-00000787</urn2:ReceiptId>
                  </urn1:ACABulkReqTrnsmtStsReqGrpDtl>
            </urn:ACABulkRequestTransmitterStatusDetailRequest>
      </soapenv:Body>
</soapenv:Envelope>
```

5.3.2.5 Digital Certificates

Digital certificates bind digital information to physical identities and provide non-repudiation and data integrity. Before you begin the enrollment process, each entity should obtain one valid digital certificate issued by an approved certificate authority (CA). Automated Enrollment only recognizes and accepts digital certificates issued by IRS approved certificate authorities, listed below. The ISS-A2A system requires the full certificate chain including the root certificate and all CA certificates used for signing.

Table 5-2 IRS Authorized Certificate Issuing Authorities

Certificate Authority	Type of Certificate
Identrust ACES SSL, naming a server	Go to Identrust and choose the Certificates menu and the type of ACES (currently ACES SSL). The type to choose is "ACES SSL Server".
Identrust ACES Business Representative, naming an individual	Go to Identrust and choose the Certificates menu and the type of ACES (currently ACES Business Representative). The type to choose is "ACES Business Representative".
ORC ACES Business Representative, naming an individual	Go to ACES ORC and follow the "Get Certificate" button. When you reach the "Select a Certificate" screen, choose "Business Representative". Please note that we have not tested with the Government Representative types and do not know if they will work with our system. We don't expect state and local governments to use ORC Government Representative certificates.
ORC ECA , naming a server	Go to ORC ECA and select "Order Component/Server Certificates". On the screen for order, please choose "Server Certificates".

5.3.3 ACA Transmitter Business Header Elements

Table 5-3 Transmitter Business Header Elements

Element	Description
UniqueTransmissionId	Unique identifier assigned by the transmitter to each transmission in the format defined in Section 5.3.3
Timestamp	The date and time (based on the local time zone of the transmitter) that the SOAP Message was created

5.3.4 ACA AIR Transmission Manifest

The Manifest provides information about the submission and must pass validation check before submission can be accepted. It consists of details about the transmitter and also about the file transmitted.

Please see Appendix A.

5.4 SOAP Body

The SOAP Body contains the request message and the Form Data File as MTOM attachment submitted by the transmitter application. When retrieving acknowledgments, in the responses, the SOAP body contains the response message and optionally Error Data File as MTOM attachment sent by the IRS to transmitter informing them of any errors in the submissions.

5.4.1 Message Attachment File Format

Only one Form Data File will be accepted as an attachment sent by a transmitter and, in the event errors are found during processing, only one Error Data File will be returned as an attachment by IRS to the transmitter. The Form Data File and the Error Data File will be in XML format and will be attached to the message using the W3C MTOM specification.

The Form Data File must be encoded in UTF-8 without BOM file format prior to MTOM encoding during submission.

5.4.2 Message Attachment Content Type

ISS-A2A AIR web services require transmitters to use SOAP-over-HTTP messaging with MTOM to send XML data files. The file that is encoded in the MTOM attachment must be uncompressed native XML. The content type for the MTOM encoded binary object identified in the Manifest header must be "*text/xml*". If the content-transfer-encoding of the Form Data File is 7-bit, "Pretty Print" formatting must be used.

5.5 ISS-A2A Web Services Summary

Transmitters that take advantage of the A2A channel to submit their transmissions will have to program their systems to generate and transmit Information Returns via SOAP Messages (Request/Response). The transmitter will implement a Web Service Client on their host systems and will configure their SOAP Messages so that they are delivered to the Web Service endpoint exposed by the IRS.

The SOAP Message is made up of a HTTP Header and a SOAP Envelope. The SOAP Envelope contains a SOAP Header and a SOAP Body. The XML elements in the SOAP Header facilitate transporting the Information Returns between the end points representing applications (Application to Application or A2A). The SOAP Header contains the URL for the Web Service endpoint exposed at the IRS as well as security mechanisms for authenticating the transmitter.

The SOAP Body contains the XML elements that make up the Information Return transmission. ACA Information Return XML Schema will ensure that all required information pertaining to the transmitter and transmission is captured in corresponding XML elements.

The *normal processing* for a transmission is as follows:

- Transmitter sends a transmission to IRS via SOAP Request message
- Transmitter receives a SOAP Response message which includes the Receipt ID assigned and the status (i.e. Processing or Rejected) to the transmission by the IRS
- IRS processes the transmission
- Transmitter sends a request for Acknowledgment via SOAP Request message to IRS with the Receipt ID corresponding to the transmission for which they are requesting status
- Transmitter receives a SOAP Response message which provides the status of the transmission (i.e., Accepted, Accepted with Errors, Rejected, Processing, Not Found, and Partially Accepted) and any errors in the Error Data File attached to the SOAP Response message.

The *exception path* covers the following error processing:

- Manifest errors (errors relating to transmitter information and/or transmission details)
- Duplicate transmissions
- Business Rule errors
- System errors

Transmitters transmitting ACA Information Returns have two channels with which they can submit transmissions containing the Information Returns. The IRS has directed that ACA Information Returns will be transmitted as XML documents.

Following services (service names) are available to the transmitters through ISS-A2A Channel:

- IRS-ACASubmitService (ACAGetTransmitterBulkRequestService.wsdl) - 1095BC_Transmission
- IRS-ACAAckngService (ACAGetTransmitterBulkRequestStatus.wsdl) - 1095BC_Status_Request

5.5.1 Overview of Transmission and Submission

A transmission must consist of specific information pertaining to the transmitter and the transmission and at least one transmittal and the corresponding detail records. The transmittal information equates to the Form 1094 and the corresponding detail records equate to Form 1095.

Note that a ***transmission*** consists of the following:

- Transmitter, transmission, and transmission summary information
- All of the Form 1094/1095 forms and summary information

A ***submission*** consists of one Form 1094 and its associated Form 1095 forms and the submission summary information. A transmission must contain at least one submission. A transmission can contain more than one submission. A transmission cannot co-mingle Form 1094/1095-B and Form 1094/1095-C.

In the example below, the text in brown/orange is required for A2A SOAP Transactions between two exposed Web Service endpoints and do not contain any information pertinent to the transmission. The text in blue are comments and have no effect on the processing of the transmission.

```
<SOAP-ENV:Envelope>
      <SOAP-ENV:Header>
            <!-- WS Addressing -->
            <!-- WS Security -->
      </SOAP-ENV:Header>
      Example of 1094B and 1095B schema
      <Form109495BTransmittalUpstream>
         <Form1094BUpstreamDetail>
            <!-- ALL TRANSMITTAL/1094B INFORMATION GOES HERE -->
            <Form1095BUpstreamDetail>
                  <!-- ALL TRANSMITTAL/1095B INFORMATION GOES HERE -->
            </Form1095BUpstreamDetail>
            <Form1095BUpstreamDetail>
                  <!-- ALL TRANSMITTAL/1095B INFORMATION GOES HERE -->
            </Form1095BUpstreamDetail>
         <Form1094BUpstreamDetail>
      </Form109495BTransmittalUpstream>
      Example of 1094C and 1095C schema
      <Form109495CTransmittalUpstream>
      <Form1094CUpstreamDetail>
            <!-- ALL TRANSMITTAL/1094C INFORMATION GOES HERE -->
            <Form1095CUpstreamDetail>
                  <!-- ALL TRANSMITTAL/1095C INFORMATION GOES HERE -->
            </Form1095CUpstreamDetail>
         <Form1094CUpstreamDetail>
      </Form109495CTransmittalUpstream>
      </SOAP-ENV:Body
</SOAP-ENV:Envelope>
```

The information contained within the open element tag `<Form109495BTransmittalUpstream>` and the close element tag `</Form109495BTransmittalUpstream>` or `<Form109495CTransmittalUpstream>` and the closing element tag `</Form109495CTransmittalUpstream>` are the “as-is” transmission submitted by the transmitter. This XML will be retained in the Information Return Repository as received from the transmitter without altercation, while ensuring appropriate access controls are in place to protect the integrity of the transmission.

The information required for the transmitter and transmission is contained within the element tags `<Form1095BUpstreamDetail>` and `</Form1095BUpstreamDetail>` for Form 1094-B and Form 1095-B. The tags `<Form1095CUpstreamDetail>` and `</Form1095CUpstreamDetail>` are for Form 1094-C and Form 1095-C. This is the information that equates to the “T” Record documented in Publication 1220.

The information required for the detail information (1095X) associated with each transmittal (1094X) is contained within the variable number of element tags `<Form1095BUpstreamDetail>` `</Form1095BUpstreamDetail>`. This is the information that equates to the “B” Record documented in Publication 1220.

5.5.2 IRS-ACA Submit Transmission Request Message

The *ACAGetTransmitterBulkRequestService* operation allows the transmitter to send transmissions to the web service endpoint exposed at the IRS. The service name within the WSDL file is 1095BC_Transmission. The binding for the exposed web service is as follows:

```
<wsdl:binding name="BulkRequestTransmitterBinding" type="BulkRequestTransmitterPortType">
    <soapbind:binding style="document" transport="http://schemas.xmlsoap.org/soap/http"/>
    <wsp:PolicyReference URI="#Addressing"/>
    <wsdl:operation name="BulkRequestTransmitter">
        <soapbind:operation soapAction="BulkRequestTransmitter"/>
        <wsdl:input>
            <soapbind:header message="ACASecurityHeader" part="ACASecurityHeader" use="literal"/>
            <soapbind:header message="WSSESecurity" part="WSSESecurity" use="literal"/>
            <soapbind:header message="ACABusinessHeader" part="ACABusinessHeader" use="literal"/>
            <soapbind:header message="ACATransmitterManifestReqDtl" part="ACATransmitterManifestReqD
            <soapbind:body parts="BulkRequestTransmitter" use="literal"/>
        </wsdl:input>
        <wsdl:output>
            <soapbind:header message="ACABusinessHeader" part="ACABusinessHeader" use="literal"/>
            <soapbind:body parts="BulkRequestTransmitterResponse" use="literal"/>
        </wsdl:output>
        <wsdl:fault name="fault">
            <soapbind:fault name="fault" use="literal"/>
        </wsdl:fault>
    </wsdl:operation>
</wsdl:binding>
```

Figure 5-2: ACA Binding – ACAGetTransmitterBulkRequestService.wsdl

The SOAP Message Header in the SOAP Request message, *ACATransmitterStatusReqBody*, requires the following elements (see <wsdl:input> in Figure 5-3 above):

Table 5-4 Transmission SOAP Message Binding – SOAP Request Message Header

SOAP Binding – Input Header Element	SOAP Binding – Header Element Description
ACASecurityHeader	Requires the *UserID* that the IRS assigned when the entity registered for an IRS account – Not required for transmissions sent via ISS-A2A channel and IRS will extract from credentials for transmissions sent via ISS-UI channel
WSSESecurity	Requires Signature (Signed Info, Signature Value, KeyInfo) and a Timestamp
ACABusinessHeader	Requires the Unique Transmission ID (*UTID*) and a Timestamp
ACATransmitterManifestReqDtl	Requires the metadata (information) pertaining to the transmitter and the transmission

The SOAP Message Body in the SOAP Request message requires the following elements:

Table 5-5 Transmission SOAP Message Binding – SOAP Request Message Body

SOAP Binding – Input Header Element	SOAP Binding – Header Element Description

BulkRequestTransmitter	Requires the *BulkExchangeFile* is the base64Binary MTOM encoded attachment containing the Form Data File

The SOAP Message Header in the SOAP Response message includes the following elements:

Table 5-6 Transmission SOAP Message Binding – SOAP Response Message Header

SOAP Binding – Output Header Element	SOAP Binding – Header Element Description
ACABusinessHeader	Includes the Unique Transmission ID (*UTID*) and a Timestamp
ACASecurityHeader	IRS Credentials for identification and authentication
WSSESecurity	Securing the message according to OASIS Standards

The SOAP Message Body in the SOAP Response message includes the following elements:

Table 5-7 Transmission SOAP Message Binding – Soap Response Message Body

SOAP Binding – Output Body Element	SOAP Binding – Body Element Description
ACATransmitterStatusRespBody	Includes *"TransmissionStatusCd", "ReceiptId", "irs:ErrorMessageDetail"*

5.5.3 IRS-ACA Retrieve Acknowledgement Request Message

The *ACAGetTransmitterBulkRequestStatus* operation allows the transmitter to send a request for processing status and detail for transmissions they previously sent to the IRS. The service name within the WSDL file is 1095BC_Status_Request. The binding for the exposed web service is as follows:

```
<wsdl:binding name="GetACATransmitterStatusReqBinding"
    type="ACATransmitterStatusReqPortType">
    <soapbind:binding style="document" transport="http://schemas.xmlsoap.org/soap/http" />
    <wsdl:operation name="GetACATransmitterStatusReqOperation">
        <soapbind:operation soapAction="RequestSubmissionStatusDetail" />
        <wsdl:input>
            <soapbind:header message="ACASecurityHeader" part="ACASecurityHeader" use="literal"/>
            <soapbind:header message="WSSESecurity" part="WSSESecurity" use="literal"/>
            <soapbind:header
                message="ACABusinessHeader"
                part="ACABusinessHeader" use="literal" />
            <soapbind:body parts="ACATransmitterStatusReqBody" use="literal" />
        </wsdl:input>
        <wsdl:output>
            <soapbind:header
                message="ACABusinessHeader"
                part="ACABusinessHeader" use="literal" />
            <soapbind:body parts="ACATransmitterStatusRespBody" use="literal" />
        </wsdl:output>
        <wsdl:fault name="fault">
            <soapbind:fault name="fault" use="literal" />
        </wsdl:fault>
    </wsdl:operation>
</wsdl:binding>
```

Figure 5-3: ACA Binding – ACAGetTransmitterBulkRequestStatus.wsdl

The SOAP Message Header in the SOAP Request message requires the following elements (see <wsdl:input> in Figure 5-4 above):

Table 5-8 Status Request SOAP Message Binding – SOAP Request Message Header

SOAP Binding – Input Header Element	SOAP Binding – Header Element Description
ACASecurityHeader	Requires the *UserID* that the IRS assigned when the entity registered for an IRS account – Not required for transmissions sent via ISS-A2A channel and IRS will extract from credentials for transmissions sent via ISS-UI channel
WSSESecurity	Requires Signature (Signed Info, Signature Value, KeyInfo) and a Timestamp
ACABusinessHeader	Requires the Unique Transmission ID (*UTID*) and a Timestamp

The SOAP Message Body in the SOAP Request message requires the following elements:

Table 5-9 Status Request SOAP Message Binding – SOAP Request Message Body

SOAP Binding – Input Body Element	SOAP Binding – Body Element Description
ACATransmitterStatusReqBody	Includes Receipt ID

The SOAP Message Header in the SOAP Response message includes the following elements:

Table 5-10 Status SOAP Message Binding – SOAP Response Message Header

SOAP Binding – Output Header Element	SOAP Binding – Header Element Description
ACASecurityHeader	Requires the *UserID* that the IRS assigned when the entity registered for an IRS account – Not required for transmissions sent via ISS-A2A channel and IRS will extract from credentials for transmissions sent via ISS-UI channel
WSSESecurity	Requires Signature (Signed Info, Signature Value, KeyInfo) and a Timestamp
ACABusinessHeader	Requires the Unique Transmission ID (*UTID*) and a Timestamp

The SOAP Message Body in the SOAP Response message includes an MTOM attachment containing the following elements for each error identified during processing:

Table 5-11 Transmission SOAP Message Binding – Soap Response Message Body

SOAP Binding – Output Body Element	SOAP Binding – Body Element Description
BulkRequestTransmitterResponse	Includes the Unique Record Identifier, *ErrorMessageCd, ErrorMessageTxt,* and *XpathContent*

6 Transmitting Corrections and Replacements

6.1 Identifying the Transmission Type

A transmitter can submit three types of ACA transmissions to the IRS:

Table 6-1: Transmission Type Codes

Type of Transmission	Description
Original Records (“O”)	A transmission containing original Form 1094/1095 records
Correction Records (“C”)	A transmission containing correction Form 1094/1095 records
Replace Transmission (“R”)	A transmission containing original Form 1094/1095 records to replace a transmission that the IRS rejected

The type of transmission is identified in the XML Schema in the *ACATransmitterManifestReqDtl* by the data included in the *TransmissionTypeCd* element. The *TransmissionTypeCd* element is required and the eFile Type *TransmissionTypeCdType* data must be one of the following enumerated values:

```
<xsd:simpleType name="TransmissionTypeCdType">
  <xsd:annotation>
    <xsd:documentation>
      <Component>
        <DictionaryEntryNm>Transmission Type Code</DictionaryEntryNm>
        <MajorVersionNum>1</MajorVersionNum>
        <MinorVersionNum>0</MinorVersionNum>
        <VersionEffectiveBeginDt>2015-01-15</VersionEffectiveBeginDt>
        <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
        <DescriptionTxt>Transmission Type Indicates whether Transmission has Original
Records, Corrected Records, or is a Replacement</DescriptionTxt>
      </Component>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="O"/>
    <xsd:enumeration value="C"/>
    <xsd:enumeration value="R"/>
  </xsd:restriction>
</xsd:simpleType>
```

A transmission containing original records consists of the initial submission of Forms 1094/1095. These records have not been previously submitted to the IRS is coded “O”.

A transmission containing corrected records consists of corrections to records that have been submitted to the IRS and have been accepted by the IRS is coded “C”.

A transmission that replaces a rejected transmission or that contains submissions that replace rejected submissions is coded “R”.

Note: Do not comingle submissions of different types (O, C, or R) in the same transmission. Each transmission must contain only one type of submission. Additionally, each submission must only contain one type of records (O, C, or R).

6.2 Identifying the Transmission Status (Acknowledgement)

When the transmitter retrieves their Acknowledgement, the *ACABulkRequestTransmitterResponse* includes the XML element *TransmissionStatusCd* which conveys the status of the transmission. The eFile Type *TransmissionStatusCodeType* data conveys one of the following enumerated values:

```
<xsd:simpleType name="TransmissionStatusCodeType">
  <xsd:annotation>
    <xsd:documentation>
      <Component>
        <DictionaryEntryNm>ACA Information Returns (AIR) Submission Status
Type</DictionaryEntryNm>
        <MajorVersionNum>2</MajorVersionNum>
        <MinorVersionNum>0</MinorVersionNum>
        <VersionEffectiveBeginDt>2012-09-01</VersionEffectiveBeginDt>
        <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
        <DescriptionTxt>The AIR form(s) submission status type code
types.</DescriptionTxt>
        <DataElementId/>
      </Component>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="Accepted"/>
    <xsd:enumeration value="Accepted with Errors"/>
    <xsd:enumeration value="Partially Accepted"/>
    <xsd:enumeration value="Rejected"/>
    <xsd:enumeration value="Processing"/>
    <xsd:enumeration value="Not Found"/>
  </xsd:restriction>
</xsd:simpleType>
```

A snippet of XML included in the Acknowledgement that will include the Transmission Status Code follows in Figure 6-1:

```
<soap:Envelope xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
<soap:Header>
<acaBusHeader:ACABusinessHeader
      xmlns:irs="urn:us:gov:treasury:irs:common"
```

```
      xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:ns3="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-
utility-1.0.xsd"
xmlns:ns4="http://www.w3.org/2000/09/xmldsig#"
xmlns:acaBusHeader="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:ns6="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-
1.0.xsd"
xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader">
<UniqueTransmissionId>Ae2320b33-f329-31d4-a716-394655440000:SYS12:XXXXX::P
            </UniqueTransmissionId>
<irs:Timestamp>2016-11-16T21:18:58Z</irs:Timestamp>
            </acaBusHeader:ACABusinessHeader>
</soap:Header>
<soap:Body>
<acaBodyReq:ACABulkRequestTransmitterResponse
xmlns:irs="urn:us:gov:treasury:irs:common"
xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:ns3="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-
utility-1.0.xsd"
xmlns:ns4="http://www.w3.org/2000/09/xmldsig#"
xmlns:ns5="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:acaBodyReq="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-
1.0.xsd"
xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader">
      <TransmissionStatusCd>Processing</TransmissionStatusCd>
      <irs:ReceiptId>1095B-15-00000485</irs:ReceiptId>
</acaBodyReq:ACABulkRequestTransmitterResponse>
</soap:Body>
                                    </soap:Envelope>
```

Figure 6-1: Identifying the TransmissionStatus Code

All of the records within a transmission have been accepted by the IRS when the Submission Status Code is one of either “Accepted” or “Accepted with Errors”. If the Submission Status Code is “Accepted”, it indicates that the IRS AIR System did not find any errors in any of the submissions within the transmission. If the Submission Status Code is “Accepted with Errors”, the transmission and all of the records within the transmission have been accepted by the IRS. However, errors identified when processing the transmission are expected to be corrected and submitted in another transmission where the *TransmissionTypeCd* element is set to“C” for corrections. The transmission has been rejected and will have to be replaced when the Submission Status Code is “Rejected”.

6.3 Receipt ID as Basis for Uniquely Identifying Transmissions and Records

When the transmitter sends a transmission to the IRS, a Receipt ID is returned to the transmitter to indicate that the IRS received the transmission. The Receipt ID, along with the transmitter’s Transmitter Control Code (TCC), is the key information required for the transmitter to retrieve the Acknowledgement (processing status and error detail) for a given transmission. The structure of the Receipt ID is as shown in Fig 6-2.

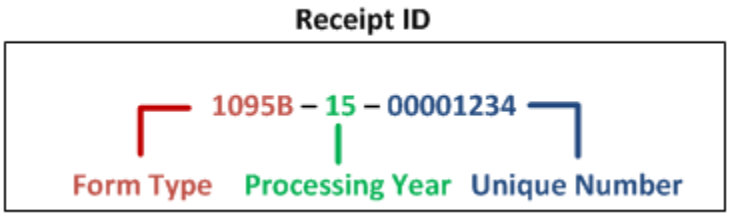

Figure 6-2: Structure of a Receipt ID

In sample submission response message shown below in Figure 6-3, the Receipt ID assigned to a received transmission is "**1095C-15-00000152**". In addition to uniquely identifying the transmission to both the IRS and the transmitter, the Receipt ID also includes information about the type of the forms contained in the transmission (In this case Form 1094/1095-B) and the processing year (2015) in which the IRS AIR System received the transmission. The Receipt ID returned to the transmitter should be kept with the Form Data File submitted in the transmission and protected from loss or deletion.

Figure 6-3 includes a sample Response message that the transmitter would receive if they had submitted the transmission via the ISS-A2A channel. Please note that the TransmissionStatusCd is "Processing". The TransmissionStatusCd contained in the Response message to a transmission request will either be "Processing" or "Rejected".


```
  <?xml version="1.0" encoding="UTF-8"?>
- <soap:Envelope xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  - <soap:Header>
    - <ns6:ACABusinessHeader xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader"
      xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-
      secext-1.0.xsd" xmlns:ns6="urn:us:gov:treasury:irs:msg:acabusinessheader"
      xmlns:ns5="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
      xmlns:ns4="http://www.w3.org/2000/09/xmldsig#" xmlns:ns3="http://docs.oasis-
      open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd"
      xmlns:irs="urn:us:gov:treasury:irs:common"
      xmlns:air7.0="urn:us:gov:treasury:irs:ext:aca:air:7.0">
          <air7.0:UniqueTransmissionId>65753438-e29b-41d4-a716-
              5946454476384:SYS12:XXXXX::T</air7.0:UniqueTransmissionId>
          <irs:Timestamp>2015-10-13T13:25:57Z</irs:Timestamp>
      </ns6:ACABusinessHeader>
    </soap:Header>
  - <soap:Body>
    - <ns5:ACABulkRequestTransmitterResponse
      xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader" xmlns:ns7="http://docs.oasis-
      open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
      xmlns:ns6="urn:us:gov:treasury:irs:msg:acabusinessheader"
      xmlns:ns5="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
      xmlns:ns4="http://www.w3.org/2000/09/xmldsig#" xmlns:ns3="http://docs.oasis-
      open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd"
      xmlns:irs="urn:us:gov:treasury:irs:common"
      xmlns:air7.0="urn:us:gov:treasury:irs:ext:aca:air:7.0">
          <irs:TransmissionStatusCd>Processing</irs:TransmissionStatusCd>
          <irs:ReceiptId>1095C-15-00000152</irs:ReceiptId>
      </ns5:ACABulkRequestTransmitterResponse>
    </soap:Body>
  </soap:Envelope>
```


Figure 6-3: Sample AIR ISS-A2A Transmission Intake Response Message

If the transmitter uses the AIR ISS-UI channel to upload a transmission, the Receipt ID assigned to that transmission upon receipt is returned and displayed on the web browser as shown below in Figure 6-4.

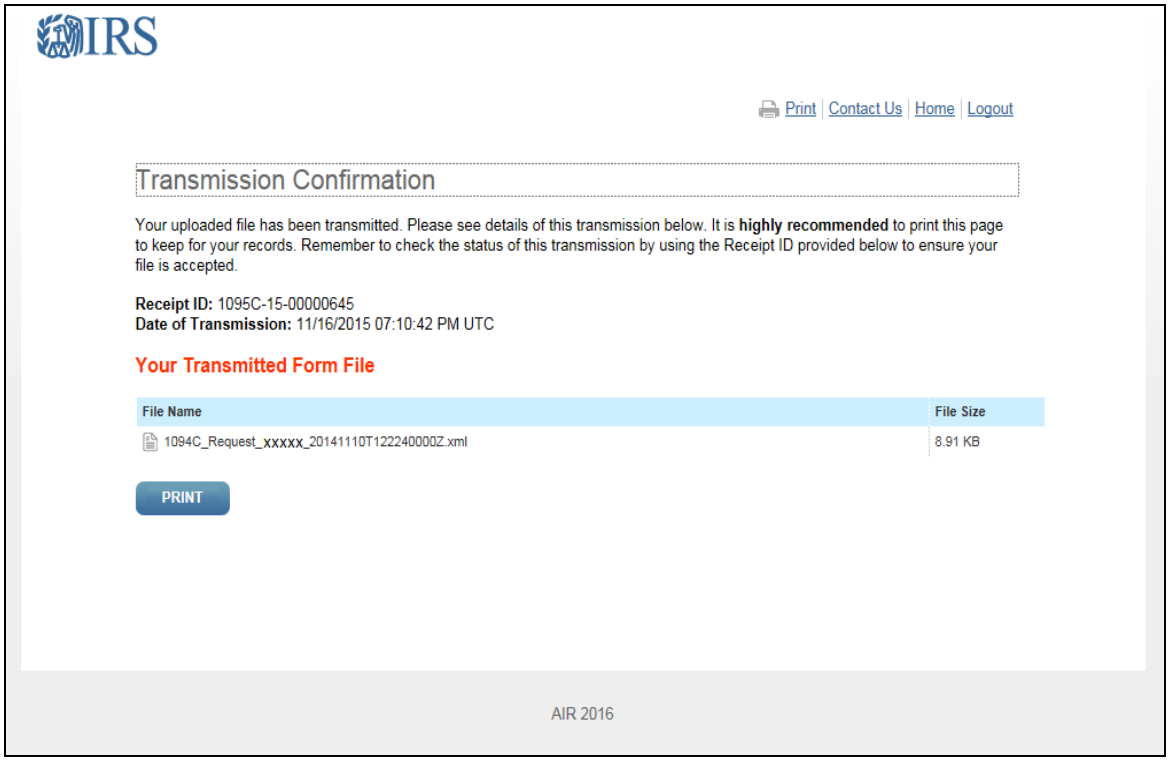

Figure 6-4: Sample AIR ISS-UI Transmission Intake Response Message

6.3.1 Uniquely Identifying Forms 1094 within a Transmission

When the transmitter generates the Form Data File, there are XML elements included in the schema that provide for uniquely identifying submission(s) within the transmission and record(s) within the submission. A submission is identified by the Form 1094 transmittal included in the transmission. Each Form 1094 transmittal XML schema (both for Form 1094-B and for Form 1094-C) includes the XML element *SubmissionId* within the respective *Form1094BUpstreamDetailType* or *Form1094CUpstreamDetailType* eFile Type. The XML Schema snippet for Form 1094-C that includes the *SubmissionId* follows:

```
<xsd:complexType name="Form1094CUpstreamDetailType">
    <xsd:annotation>
        <xsd:documentation>
            <Component>
                <DictionaryEntryNm>Form 1094-C Upstream Detail Type</DictionaryEntryNm
                <MajorVersionNum>1</MajorVersionNum>
                <MinorVersionNum>0</MinorVersionNum>
                <VersionEffectiveBeginDt>2015-01-27</VersionEffectiveBeginDt>
                <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
                <DescriptionTxt>Form 1094-C - Transmittal of Employer-Provided Health
                Information Returns</DescriptionTxt>
            </Component>
        </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
        <xsd:element ref="SubmissionId"/>
        <xsd:element ref="OriginalUniqueSubmissionId" minOccurs="0"/>
        <xsd:element ref="TestScenarioId" minOccurs="0"/>
        <xsd:element ref="irs:TaxYr"/>
```

Figure 6-5: Submission Id is Required for Every Form 1094 in the Transmission

The *SubmissionIdType* eFile Type is defined in the XML Schema as a nonNegativeInteger with a minInclusive value="1". The Submission ID cannot be less than 1 (one) and cannot include fractions or decimal values. The Submission ID must not be duplicated within a transmission. IRS recommends that the Submission ID start at 1 for the first Form 1094 transmittal within the transmission and increment by 1 for every subsequent Form 1094 transmittal in the transmission.

Every Form 1094 in a transmission can be uniquely identified by the XML element *UniqueSubmissionId* which is derived by concatenating the transmission Receipt ID generated by the IRS with the Form 1094 Submission ID. For example, given the above referenced Receipt ID and a transmission from a Transmitter or Issuer that included 3 submissions, Forms 1094-B would be uniquely identified as follows:

Table 6-2: Unique Submission Identifier

Form 1094-B Transmittal *SubmissionId*	Form 1094-B Transmittal *UniqueSubmissionId*
1	1095B-15-00000283|1
2	1095B-15-00000283|2
3	1095B-15-00000283|3

6.3.2 Uniquely Identifying Forms 1095 within a Transmission

Form 1095 records within a submission are identified in the XML schema (both for Form 1095-B and for Form 1095-C) by the XML element *RecordId* within the respective *Form1095BUpstreamDetailType* or *Form1095CUpstreamDetailType* eFile Type. The XML Schema snippet for Form 1095-C that includes the *RecordId* follows:

```
<xsd:complexType name="Form1095BUpstreamDetailType">
    <xsd:annotation>
        <xsd:documentation>
            <Component>
                <DictionaryEntryNm>Form 1095-B Upstream Detail Type</DictionaryEntryNm>
                <MajorVersionNum>1</MajorVersionNum>
                <MinorVersionNum>0</MinorVersionNum>
                <VersionEffectiveBeginDt>2015-01-27</VersionEffectiveBeginDt>
                <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
                <DescriptionTxt>Form 1095-B - Health Coverage Information Return</Descriptio
            </Component>
        </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
        <xsd:element ref="RecordId"/>
        <xsd:element ref="TestScenarioId" minOccurs="0"/>
        <xsd:element ref="irs:CorrectedInd"/>
        <xsd:element ref="CorrectedRecordInfoGrp" minOccurs="0"/>
        <xsd:element ref="irs:TaxYr" minOccurs="0"/>
        <xsd:element ref="PolicyHolderInfoGrp" minOccurs="0"/>
        <xsd:element ref="SponsoringEmployerInfoGrp" minOccurs="0"/>
        <xsd:element ref="IssuerInfoGrp" minOccurs="0"/>
        <xsd:element ref="CoveredIndividualGrp" minOccurs="0" maxOccurs="999"/>
    </xsd:sequence>
```

Figure 6-6: Form 1094-C XML Schema Including *RecordId*

The *RecordIdType* eFile Type is defined in the XML Schema as a nonNegativeInteger with a minInclusive value="1". The Record ID cannot be less than 1 (one) and cannot include fractions or decimal values. The Record ID must be not be duplicated within a submission. IRS recommends that the Record ID start at 1 for the first Form 1095 within the submission and increment by 1 for every subsequent Form 1095 in the submission.

Every Form 1095 record in a submission can be uniquely identified by the XML element *UniqueRecordId* which is derived by concatenating the transmission Receipt ID, the Form 1094 Submission ID, and the Form 1095 Record ID. For example, given the above referenced Receipt ID and a transmission from a Transmitter or Issuer that included 2 submissions with a variable number of records in each submission, Forms 1095-B would be uniquely identified as follows:

Table 6-3: Unique Record Identifier

Form 1094-B Transmittal *SubmissionId*	Form 1095-B *RecordId*	Unique Identifiers *UniqueSubmissionId* or *UniqueRecordId*
1		1095B-15-00000283|1
	1	1095B-15-00000283|1|1
	2	1095B-15-00000283|1|2

2		1095B-15-00000283|2
	1	1095B-15-00000283|2|1
	2	1095B-15-00000283|2|2
	3	1095B-15-00000283|2|3

6.4 Identifying Records with Errors

When the IRS records an error while processing a record, the unique identifiers described in Section 3.4.2 are used to inform the transmitter where the error occurred. Those errors are written to a file named the Error Data File. The Error Data File is attached (MTOM encoded attachment) to the SOAP Response message when the transmitter requests the status and processing detail (Acknowledgement) for the given transmission. Note: The Error Data File is returned for transmissions processed in the AATS and Production environment.

The content of the Error Data File can be found in the root element *IRS-ACABulkRequestTransmitterStatusDetailMessage.xsd* found in the MSG folder. The `ACABulkRequestTransmitterStatusDetailResponseType` eFile Type includes a single optional and unbounded XML element `TransmitterErrorDetailGrp`. The error information for each record is contained within this complex element:

Table 6-4: Error Data File Contents

Schema Constraints	XML Element	Description
Choice Elements – the applicable identifier will be included	*UniqueSubmissionId*	The unique identifier indicating which Form 1094 has errors
	UniqueRecordId	The unique identifier indicating which Form 1095 has errors
	SchemaErrorInfo	For informational purposes only—error information about schema
	ErrorMessageDetail	• Error message code • Error message description • Pointer to the element (and instance if applicable)

A sample of the XML included in the Error Data File follows:

```
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSpy v2014 rel. 2 sp1 (http://www.altova.com)-->
```

```xml
<n1:FormBCTransmitterSubmissionDtl xmlns="urn:us:gov:treasury:irs:common"
xmlns:air7.0="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:n1="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage
IRS-Form1094-1095BCTransmitterMessage.xsd">
  <air7.0:ACATransmitterSubmissionDetail>
    <air7.0:TransmitterErrorDetailGrp>
      <air7.0:SubmissionLevelStatusCd>Accepted with
errors</air7.0:SubmissionLevelStatusCd>
      <air7.0:UniqueSubmissionId>1095C-15-00000098|1</air7.0:UniqueSubmissionId>
      <ErrorMessageDetail>
        <ErrorMessageCd>AIRBR827</ErrorMessageCd>
        <ErrorMessageTxt>Minimum Essential Coverage Offer Indicator (All 12 Months)
is checked NO when some but not all of the corresponding months are checked NO or any
of the corresponding months are checked YES</ErrorMessageTxt>
             </ErrorMessageDetail>
    </air7.0:TransmitterErrorDetailGrp>
  </air7.0:ACATransmitterSubmissionDetail>
</n1:FormBCTransmitterSubmissionDtl>
```


Figure 6-7: Sample of the XML Error Data File

When the transmitter receives the Receipt ID for a transmission, that Receipt ID must be maintained with the transmission and protected from loss or deletion. The transmitter will have all of the information required to uniquely identify records in a transmission (the Receipt ID, the Submission IDs on Forms 1094, and the Record IDs on Forms 1095). In the event an error is detected by the transmitter or the responsible filing entity (Issuer, Employer). If errors are identified by the transmitter of filing entity, and the record has been submitted and accepted by the IRS, the transmitter must use the same unique identifiers to determine the record that needs to be corrected.

For additional details on transmitting Corrections and Replacements, please refer to IRS Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Return for Software Developers and Transmitters (Processing Year 2016),October 2015* found on the AIR Program webpage.

7 Data Mapping for ISS-UI Services/ISS-A2A Web Services

This section provides mapping of the request and the response information exchanged between the transmitter and the IRS. The mapping feeds into the request and response XML schemas for the messages. Both the request and the response schemas are incorporated into the ACA XML library.

The data mapping that follows is structured according to the asynchronous business process as follows:

- The transmitter sends a transmission with a Form Data File to the IRS and receives a Receipt ID from the IRS in a single synchronous session. In the ISS-A2A Channel, the synchronous session is comprised of the transmitter sending a SOAP Request message with a transmission to IRS and receiving a SOAP Response message with the Receipt ID. In the ISS-UI Channel, the synchronous session is comprised of the transmitter logging on to the IRS, uploading the Transmission Data File containing information pertaining to the transmitter and the transmission, uploading the Form Data File, submitting the transmission and receiving the Receipt ID at their Web Browser.
- The transmitter sends a message with the Receipt ID associated with the transmission and receives the status and, if applicable error detail. In the ISS-A2A Channel, the synchronous session is comprised of the transmitter sending a SOAP Request message with the Receipt ID pertaining to the transmission for which they are requesting status and receiving a SOAP Response message with the status (one of Accepted, Accepted with Errors, Partially Accepted, Rejected, Processing, Not Found) and, if errors were found during processing, the Error Data File containing the details of the errors. In the ISS-UI Channel, the synchronous session is comprised of the transmitter logging on to the IRS, entering the Receipt ID and their TCC via a Web Browser and receiving the status via a web page and the capability to browse or download the Error Data File if errors were found during processing.

This section identifies the boundary data exchanged between the transmitter and the IRS for the following transactions:

- Transmitting the Form Data File and receiving the response
- Requesting the Acknowledgement and receiving the response

This section also identifies the business data sent to the IRS by a transmitter. The business data is sent to the IRS in the Form Data File containing Forms 1094/1095-B and Forms 1094/1095-C xml elements.

7.1 Data Mapping – Message Data Boundary

Tables 7-1 through 7-3 provide the data element definitions relevant to the transmission SOAP Request and SOAP Response messages.

Tables 7-4 through 7-6 provide the data element definitions relevant to the Acknowledgement request SOAP Request and SOAP Response messages.

Table 7-1: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header

ACABusinessHeader	Definition	XML Element Name
Unique Transmission Id	Unique Transmission Id	UniqueTransmissionId
Time stamp	Time stamp	Timestamp

Table 7-2: Form 1094-1095 B and C Transmission SOAP Request Manifest Header

ACATransmitterManifestReqDtl	Definition	XML Element Name
Payment Yr	Tax year of the filing	PaymentYr
Prior Year Data Ind	Prior Filing year Indicator	PriorYearDataInd
Employer Identification Number (EIN)	***The filer's nine digit EIN***	EIN
Transmission Type Cd	***Transmission Type Indicates whether Transmission has Original or Corrected Records***	TransmissionTypeCd
Test File Ind	Test File Indicator	TestFileCd - 'T' to be used only in AATS 'P' to be used only in PROD
Original Receipt ID	Original Receipt Identifier of the Transmission being replaced	OriginalReceiptId - *(optional)*
Transmitter Foreign Entity Ind	Transmitter Foreign Entity Indicator	TransmitterForeignEntityInd - *(optional)*
Transmitter Name Grp	Global type for name of the transmitter.	TransmitterNameGrp PersonFirstNm PersonMiddleNm - *(optional)* PersonLastNm SuffixNm - *(optional)*
Company Information Grp	Global type for the Company Information. **USAddressGrpType and ForeignAddressGrpType are choice elements.*	CompanyNm MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt -*(optional)* CityNm USStateCd USZIPCd USZIPExtensionCd -*(optional)* ForeignAddressGrpAddressLine1Txt

ACATransmitterManifestReqDtl	Definition	XML Element Name
		AddressLine2Txt-*(optional)* CityNm-(optional) CountryCd CountryName ForeignProvinceNm -*(optional)* ForeignPostalCd-*(optional)* ContactNameGrp PersonFirstNm PersonMiddleNm -*(optional)* PersonLastNm SuffixNm-*(optional)* ContactPhoneNum
Vendor Information Grp	Global type for the vendor information	VendorInformationGrp VendorCd ContactNameGrp (Person) ContactPhoneNum
Total Payee Record Cnt	The Total Number of Payees count	TotalPayeeRecordCnt
Total Payer Record Cnt	The Total Number of Payer Records count	TotalPayerRecordCnt
Software Id	An identification number assigned by the IRS to a software	SoftwareId
Form Type Cd	Form Type 1094-1095B/C	FormTypeCd
Binary Format Cd	An identifier for a file format of content type of a binary object. Extensible Markup Language (XML) is the only accepted type at this time	BinaryFormatCd
Checksum Augmentation Num	An MD5 Checksum value provided by Requestors and IRS verify the size of file received is the same as the size transmitted	ChecksumAugmentationNum
Attachment Byte Size Num	A size of a binary object (attachment) in bytes	AttachmentByteSizeNum
Document System File Nm	The filename of a document in a file system	DocumentSystemFileNm

Table 7-3: Form 1094-1095 B and C Transmission SOAP Response

ACABusinessHeader	Definition	XML Element Name
UniqueTransmissionId	Unique Transmission ID	UniqueTransmissionId
Timestamp	Base type for a date and time stamp – Time zone portion is required and fractional seconds are prohibited	Timestamp
ACABulkRequestTransmitterResponse		
Transmission Status Code	***The current known status of the transmission (Processing or Rejected)***	TransmissionStatusCd
Receipt Id	A unique receipt identifier	ReceiptId
Error Message Detail	Global type for the Error Message Detail **Error code/message always be one*	ErrorMessageDetail ErrorMessageCd ErrorMessageTxt

Table 7-4: Form 1094-1095 B and C Acknowledgement SOAP Request to check the Status of the Transmission

ACABusinessHeader	Definition	XML Element Name
UniqueTransmissionId	Unique Transmission ID	UniqueTransmissionId
Timestamp	Base type for a date and time stamp – Time zone portion is required and fractional seconds are prohibited	Timestamp
ACABulkRequestTransmitterStatusDetailRequest		
Receipt Id	A unique receipt identifier	ReceiptId

Table 7-5: Form 1094-1095 B and C Transmission SOAP Response Header

ACABusinessHeader	Definition	XML Element Name
UniqueTransmissionId	Global type for the Unique Transmitter Identifier	UniqueTransmissionId
Time stamp	Base type for a date and	Timestamp

ACABusinessHeader	Definition	XML Element Name
	time stamp – Time zone portion is required and fractional seconds are prohibited	
ACABulkRequestTransmitterResponse		
Transmission Status Code	***Current state of transmission processing (Processing or Rejected)***	TransmissionStatusCd
Receipt Id	A unique receipt identifier	ReceiptId

Table 7-6: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header

TransmitterErrorDetailGrp	Definition	XML Element Name
Unique Submission Id	Unique Submission Identifier	UniqueSubmissionId
Error Message Detail	Global type for name of the transmitter (*Multiple Error code / message)*	ErrorMessageDetail ErrorMessageCd ErrorMessageTxt XpathContent

Note: XpathContent is provided only for schema validation errors (AIRSH) for Tax Year 2015 (Filing Season 2016).

7.2 Data Mapping – Form Data Boundary

Tables 7-7 and 7-8 provide the data element definitions relevant to Issuer Reporting. Issuers include health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs. The Form Line Numbers are taken from the Form 1094-B and Form 1095-Bs.

Tables 7-9 and 7-10 provide the data element definitions relevant to Employer Reporting. Employers include Applicable Large Employers (ALE) within the meaning of IRC section 4980H(c)(2). The Form Line Numbers are taken from the Form 1094-C and Form 1095-C forms.

Table 7-7: Form 1094-B

Form Line Num	1094-B Data Element	Definition	XML Element Name

Form Line Num	1094-B Data Element	Definition	XML Element Name
N/A	Tax Year	Tax Year being filed for	TaxYr
1	Filer's name	Filer's complete Name	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
2	Employer Identification Number (EIN)	The filer's nine digit EIN.	EmployerEIN
3	Name of person to contact	The name of the person to contact who is responsible for answering any questions.	ContactNameGrp PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
4	Contact telephone number	Phone number of contact person	ContactPhoneNum
5	Street Address (including room or suite no.)	The filer's complete address where all correspondence will be sent. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used. Choice between CountryCd and CountryName	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
6	City or town		
7	State or Province		
8	Country and ZIP or Foreign Postal Code		
9	Total number of Forms 1095-B submitted with this transmittal	The total number of Forms 1095-B that are transmitted with this Form 1094-B.	Form1095BAttachedCnt
N/A	Signature	Jurat Signature PIN*	JuratSignaturePIN
N/A	Title	Person Title*	PersonTitleTxt
N/A	Date	Signature Date	SignatureDt

* Please note that Signature and Title are not required for Form 1094C

Table 7-8: Form 1095-B

Form Line Num	1095-B Data Element	Definition	XML Element Name
N/A	Corrected	Identifies the Information Return as containing corrections to the previously transmitted 1095-B.	CorrectedInd

Form Line Num	1095-B Data Element	Definition	XML Element Name
N/A	Corrected Record Info Grp	Information to identify the record being corrected	CorrectedRecordInfoGrp CorrectedUniqueRecordId CorrectedRecordPayeeName CorrectedRecordPayeeTIN
N/A	Tax Year	Tax Year being filed for	TaxYr
Part I Responsible Individual (Policy Holder)			PolicyHolderInfoGrp
1	Name of Responsible Individual	The name of the responsible individual	PolicyHolderName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
2	Social security number (SSN)	The nine-digit social security number (SSN) of the responsible individual.	SSN
3	Date of birth (If SSN is not available)	The responsible individual's data of birth – only if Line 2 is blank	BirthDt
4	Street Address (Including Apartment no.)	The complete mailing address of the responsible individual. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used Choice between CountryCd and CountryName.	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
5	City or Town		
6	State or province		
7	Country and ZIP or Foreign Postal Code		
8	Enter letter identifying Origin of the Policy (see instructions for codes)	The letter identifying the origin of the policy: A. SHOP B. Employer-sponsored program C. Gov't-sponsored program D. Individual market insurance E. Multiemployer plan F. Miscellaneous MEC	PolicyOriginCd
9	Small Business Health Options Program (SHOP)	Leave blank (DO NOT INCLUDE XML TAGS IN XML DOCUMENT)	SHOPIdentificationNum

Form Line Num	1095-B Data Element	Definition	XML Element Name
	Marketplace identifier, if applicable		
Part II Employer Sponsored Coverage (If Line 8 is A or B, Complete this part)			SponsoringEmployerInfoGrp
10	Employer Name	Name of the provider of the coverage.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
11	Employer Identification number (EIN)	The nine digits EIN of the provider of the coverage.	EIN
12	Street Address (Including room or suite no.)	The telephone number, including area code, of the provider of the coverage. The complete mailing address of the provider of the coverage. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used. Choice between CountryCd and CountryName	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
13	City or Town		
14	State or province		
15	Country and ZIP or Foreign Postal Code		
Part III Issuer or Other Coverage Provider			IssuerInfoGrp
16	Name	Name of the provider of the coverage.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
17	Employer Identification number (EIN)	The nine digits EIN of the provider of the coverage.	EIN
18	Contact telephone number	The telephone number, including area code, of the provider of the coverage.	ContactPhoneNum
19	Street Address (Including room or suite no.)	The complete mailing address of the provider of the coverage. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used. Choice between CountryCd and CountryName	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt
20	City or Town		
21	State or province		
22	Country and ZIP or Foreign Postal Code		

Form Line Num	1095-B Data Element	Definition	XML Element Name
			CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
Part IV Covered Individuals (Enter the Information for each covered individual(s))			CoveredIndividualGrp
23a-28a	Name of covered individual(s)	Name of each covered individual.	CoveredIndividualName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
23b-28b	SSN	The nine-digit social security number (SSN) of each covered individual.	SSN
23c-28c	DOB (If SSN is not Available)	The data of birth of each covered individual – only if SSN is not available	BirthDt
23d-28d	Covered All 12 Months	Check box indicating which months the covered individual was covered for at least one day if the covered individual was not covered for at least one day for all 12 months of the calendar year.	CoveredIndividualAnnualInd
23e-28e	Jan		CoveredIndividualMonthlyIndGrp JanuaryInd
23e-28e	Feb		FebruaryInd
23e-28e	Mar		MarchInd
23e-28e	Apr		AprilInd
23e-28e	May		MayInd
23e-28e	Jun		JuneInd
23e-28e	Jul		JulyInd
23e-28e	Aug		AugustInd
23e-28e	Sep		SeptemberInd
23e-28e	Oct		OctoberInd
23e-28e	Nov		NovemberInd
23e-28e	Dec		DecemberInd

Table 7-9: Form 1094-C

Form Line Num	1094-C Data Element	Definition	XML Element Name
N/A	Corrected	Indicates if the record is an original (0) or a correction (1) to a record that the IRS has already received, processed and accepted.	CorrectedInd
N/A	Corrected Submission Info Grp	Information to identify the submission(Form 1094-C) being corrected	CorrectedSubmissionInfoGrp CorrectedUniqueSubmissionId CorrectedSubmissionPayeeName CorrectedSubmissionPayeeTIN
N/A	Tax Year	Tax Year being filed for	TaxYr
Part I Applicable Large Employer Member (ALE Member)			EmployerInformationGrp
1	Name of ALE Member (Employer)	The employer's name.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
2	Employer identification number (EIN)	The employers 9-digit EIN	EmployerEIN
3	Street address (including room or suite no.)	The employer's complete mailing address. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used.	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
4	City or town		
5	State or province		
6	Country and ZIP or foreign postal code		
7	Name of person to contact	Name of the person to contact who is responsible for answering any questions.	ContactNameGrp PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
8	Contact telephone number	Contact telephone number, including area code, of the person to contact who is responsible for answering any questions.	ContactPhoneNum
9	Name of Designated	The name of the Designated Government Entity (DGE) if	GovtEntityEmployerInfoGrp BusinessName

Form Line Num	1094-C Data Element	Definition	XML Element Name
	Government Entity (only if applicable)	a DGE is filing on behalf of the employer	BusinessNameLine1Txt BusinessNameLine2Txt
10	Employer identification number (EIN)	The DGE's 9-digit EIN	EmployerEIN
11	Street address (including room or suite no.)	The DGE's complete mailing address. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used.	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
12	City or town		
13	State or province		
14	Country and ZIP or foreign postal code		
15	Name of person to contact	Name of the person to contact who is responsible for answering any questions.	ContactNameGrp PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
16	Contact telephone number	Contact telephone number, including area code, of the person to contact who is responsible for answering any questions.	ContactPhoneNum
17	Reserved	The line is reserved for future use.	
18	Total number of Forms 1095-C submitted with this transmittal	The total number of Forms 1095-C submitted with this Form 1094-C transmittal.	Form1095CAttachedCnt
Part II ALE Member Information			
19	Is this the authoritative transmittal for this ALE Member?	If checkbox is checked, identifies the Form 1094-C transmittal as the Authoritative Transmittal to report aggregate employer-level data for the employer.	AuthoritativeTransmittalInd
20	Total number of Forms 1095-C filed by and/or on behalf of	The total number of Forms 1095-C that will be filed by and/or on behalf of the employer.	TotalForm1095CALEMemberCnt

Form Line Num	1094-C Data Element	Definition	XML Element Name
	ALE Member		
21	Is ALE Member a member of and Aggregated ALE Group?	If during any month of the calendar year the employer was a member of an Aggregated ALE Group, check "Yes" checkbox. Otherwise, check the "No" checkbox.	AggregatedGroupMemberInd
22	Certifications of Eligibility	Check each applicable box if the employer meets the eligibility requirements and is using one of the Offer Methods and/or one of the forms of Transition Relief Indicated: A. Qualifying Offer Method B. Qualifying Offer Method Transition Relief C. Section 4980H Transition Relief D. 98% Offer Method	QualifyingOfferMethodInd QlfyOfferMethodTrnstReliefInd Section4980HReliefInd NinetyEightPctOfferMethodInd
N/A	Signature	Not required	JuratSignaturePIN
N/A	Title	Not required	PersonTitleTxt
N/A	Date	The date that the submission is completed.	SignatureDt
Part III ALE Member Information – Monthly			ALEMemberInformationGrp
23a-35a	Minimum Essential Coverage Offer Indicator	Indicates if employer offered MEC under an eligible employer-sponsored plan to at least 95% of its full-time employees and their dependents for either the entire calendar year or certain calendar months.	YearlyALEMemberDetail MinEssentialCvrOffrCd JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp MinEssentialCvrOffrCd
23b-35b	Full-Time Employee Count for ALE Member	The number of full-time employees for each month	JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp ALEMemberFTECnt
23c-35c	Total Employee Count for ALE Member	The total number of employees (full-time and nont-full-time) for each calendar month.	YearlyALEMemberDetail TotalEmployeeCnt JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp TotalEmployeeCnt
23d-35d	Aggregated Group Indicator	Indicates employer was a member of an Aggregated ALE either for the entire calendar year or certain calendar months.	YearlyALEMemberDetail AggregatedGroupInd JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp AggregatedGroupInd
23e-35e	Section 4980H Transition Relief	Indicates if the employer is eligible for Section 4980H	YearlyALEMemberDetail ALESect4980HTrnstReliefCd

Form Line Num	1094-C Data Element	Definition	XML Element Name
	Indicator	Transition Relief and the 50-99 Relief (Code A), or is eligible for Section 4980H Transition Relief and is eligible for the 100 or More Relief (Code B)	JanALEMonthly – DecAleMonthly ALESect4980HTrnstReliefCd
Pat IV Other ALE Members of Aggregated ALE Group			OtherALEMembersGrp
36-65	Other ALE Members of Aggregated ALE Group Name	The names and EIN of the other Aggregated ALE Group members (up to 30) , if the employer is a member of an Aggregated ALE Group for any month of the calendar year.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
36-65	EIN		EIN

Table 7-10: Form 1095-C

Form Line Num	1095-C Data Element	Definition	XML Element Name
N/A	Corrected	Identifies the Information Return as containing corrections to the previously transmitted and accepted 1095-B.	CorrectedInd
N/A	Corrected Record Info Grp	Information to identify the record being corrected	CorrectedRecordInfoGrp CorrectedUniqueRecordId CorrectedRecordPayeeName CorrectedRecordPayeeTIN
N/A	Tax Year	Tax Year being filed for	TaxYr
Part I Employee			EmployeeInfoGrp
1	Name of employee	The name of the employee	OtherCompletePersonName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
2	Social security number (SSN)	The 9-digit SSN of the employee	SSN
3	Street address (including apartment no.)	The employee's complete address. IRS XML schema provides a choice between using US Address or Foreign	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd
4	City or town		
5	State or province		

Form Line Num	1095-C Data Element	Definition	XML Element Name
6	Country and ZIP or foreign postal code	Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used.	USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
Applicable Large Employer Member (ALE Member)			
10	Contact telephone number	Contact telephone number, including area code, of the person to contact who is responsible for answering any questions.	ContactPhoneNum
Part II Employee Offer and Coverage			
14	Offer of Coverage	The applicable code from Code Series 1, either for "All 12 Months" if the same code applies for all 12 calendar months, or the applicable code for each month (see form instructions for Code Series 1 values). 1A 1B 1C 1D 1E 1F 1G 1H 1I	EmployeeOfferAndCoverageGrp AnnualOfferOfCoverageCd MonthlyOfferCoverageGrp JanOfferCd - DecOfferCd
15	Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	The amount of the employee share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that is offered to the employee (only if line 15 is 1B, 1C, 1D, or 1E).	EmployeeOfferAndCoverageGrp AnnlShrLowestCostMthlyPremAmt MonthlyShareOfLowestCostMonthlyPremGrp JanuaryAmt - DecemberAmt
16	Applicable Section 4980H Safe Harbor	The applicable code from Series 2, either for "All 12 Months" if the same code applies for all 12 calendar months, or the applicable code for each month (see form instructions for Code Series 2 values). 2A 2B 2C 2D 2E 2F 2G 2H 2I	EmployeeOfferAndCoverageGrp AnnualSafeHarborCd MonthlySafeHarborGrp JanSafeHarborCd - DecSafeHarborCd

Form Line Num	1095-C Data Element	Definition	XML Element Name
Part III Covered Individuals			
N/A	Checkbox indicating if Employer provided self-insured coverage.	If the employer is completing Part III, enter "X" in the check box in Part III. If the employer is not completing Part III, do not enter" X" in the check box in Part III.	CoveredIndividualInd
17a-22a	Name of covered individuals	The name of each covered individual.	CoveredIndividualGrp CoveredIndividualName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
17b-22b	SSN	The 9-digit SSN for each covered individual.	CoveredIndividualGrp SSN
17c-22c	DOB (if SSN not available)	The date of birth for the covered individual if SSN is blank.	CoveredIndividualGrp BirthDt
17d-22d	Annual or Monthly Coverage	Checkbox if the individual was covered for at least one day per month for all 12 months f the calendar year.	CoveredIndividualGrp CoveredIndividualAnnualInd
17e-22e	Months of Coverage	Checkboxes indicating which months the individual was covered for at least one day if the individual was not covered for all 12 months of the calendar year.	CoveredIndividualGrp CoveredIndividualMonthlyInd JanuaryInd - DecemberInd

8 Example ISS-A2A Web Service Messages

8.1 Transmitter Services SOAP Message Elements

- ACATransmitterManifestReqDtl
- Form109495BTransmittalUpstream
- ACATransmitterManifestRespDtl
- ACATransmitterBusinessHeaderRequest
- ACATransmitterResponseAckGrp
- ACATransmitterManifestRespDtl

8.1.1 IRS-ACASubmitService SOAP Request Message – Manifest Header (ACAGetTransmitterBulkRequestService.wsdl)

The ACABusinessHeader, WSSESecurity, ACASecurity and ACATransmitterManifestReqDtl elements are required for a SOAP request message sent by a transmitter to be sent to transmission to the IRS. The root element for the Manifest Header XML Schema is found in the IRS-Form1094-1095BCTransmitterReqMessage.xsd file located in the MSG folder.

See Section 7.1 for details on the ACABusinessHeader XML. See Section 5.3.2 for details on the WSSESecurity and ACASecurity XML.

```
<?xml version="1.0" encoding="UTF-8"?>
<soapenv:Envelope
      xmlns:acaBodyReq="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
      xmlns:acaBusHeader="urn:us:gov:treasury:irs:msg:acabusinessheader"
      xmlns:irs="urn:us:gov:treasury:irs:common" xmlns:air7.0="urn:us:gov:treasury:irs:ext:aca:air:7.0"
      xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/">
      <soapenv:Header>
            <air7.0:ACATransmitterManifestReqDtl>
                  <air7.0:PaymentYr>2016</air7.0:PaymentYr>
                  <air7.0:PriorYearDataInd>0</air7.0:PriorYearDataInd>
                  <irs:EIN>irs:EIN</irs:EIN>
                  <air7.0:TransmissionTypeCd>O</air7.0:TransmissionTypeCd>
                  <air7.0:TestFileCd>TestFileCode</air7.0:TestFileCd>
                  <air7.0:OriginalReceiptId>OriginalReceiptId
                  </air7.0:OriginalReceiptId>
```

```
<air7.0:TransmitterNameGrp>
      <air7.0:BusinessNameLine1Txt>BusinessNameLine1Txt
      </air7.0:BusinessNameLine1Txt>
      <air7.0:BusinessNameLine2Txt>BusinessNameLine2Txt
      </air7.0:BusinessNameLine2Txt>
</air7.0:TransmitterNameGrp>
<air7.0:CompanyInformationGrp>
      <air7.0:CompanyNm>CompanyNm</air7.0:CompanyNm>
      <air7.0:MailingAddressGrp>
            <air7.0:USAddressGrp>
                  <air7.0:AddressLine1Txt>AddressLine1Txt </air7.0:AddressLine1Txt>
                  <air7.0:AddressLine2Txt>AddressLine2Txt </air7.0:AddressLine2Txt>
                  <irs:CityNm>CityNm</irs:CityNm>
                  <air7.0:USStateCd>AL</air7.0:USStateCd>
                  <irs:USZIPCd>20000</irs:USZIPCd>
<irs:USZIPExtensionCd>USZIPExtensionCd</irs:USZIPExtensionCd>
            </air7.0:USAddressGrp>
      </air7.0:MailingAddressGrp>
      <air7.0:ContactNameGrp>
            <PersonFirstNm>PersonFirstNm</PersonFirstNm>
            <PersonMiddleNm>PersonMiddleNm</ PersonMiddleNm>
            <PersonLastNm>PersonLastNm</ PersonLastNm>
            <SuffixNm>SuffixNm</SuffixNm>
      </air7.0:ContactNameGrp>
      <air7.0:ContactPhoneNum>ContactPhoneNum </air7.0:ContactPhoneNum>
      </air7.0:CompanyInformationGrp>
<air7.0:VendorInformationGrp>
      <air7.0:VendorCd>VendorCode</air7.0:VendorCd>
      <air7.0:ContactNameGrp>
            < PersonFirstNm>PersonFirstNm</ PersonFirstNm>
      < PersonMiddleNm>PersonMiddleNm</ PersonMiddleNm>
            < PersonLastNm>PersonLastNm</ PersonLastNm>
            < SuffixNm>SuffixNm</ SuffixNm>
      </air7.0:ContactNameGrp>
      <air7.0:ContactPhoneNum>0000000000</air7.0:ContactPhoneNum>
</air7.0:VendorInformationGrp>
<air7.0:TotalPayeeRecordCnt>0</air7.0:TotalPayeeRecordCnt>
<air7.0:TotalPayerRecordCnt>1</air7.0:TotalPayerRecordCnt>
<air7.0:SoftwareId>SoftwareId</air7.0:SoftwareId>
```

```
                <air7.0:FormTypeCd>1094/1095B</air7.0:FormTypeCd>
                <irs:BinaryFormatCd>application/xml</irs:BinaryFormatCd>
                <irs:ChecksumAugmentationNum>ChecksumAugmentationNum
                </irs:ChecksumAugmentationNum>
                <irs:AttachmentByteSizeNum>0</irs:AttachmentByteSizeNum>
        <air7.0:DocumentSystemFileNm>DocumentSystemFileNm.xml</air7.0:DocumentSystemFileNm>
            </air7.0:ACATransmitterManifestReqDtl>
            <acaBusHeader:ACABusinessHeader>
                <air7.0:UniqueTransmissionId>542l3342-e29b-41d4-a716-594645440013:SYS12:XXXXX::T
                </air7.0:UniqueTransmissionId>
                <irs:Timestamp>2016-01-10T12:31:22Z</irs:Timestamp>
            </acaBusHeader:ACABusinessHeader>
            <urn4:ACASecurityHeader
                xmlns:urn4="urn:us:gov:treasury:irs:msg:acasecurityheader" />
            <oas:Security
                xmlns:oas="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd" />
        </soapenv:Header>
        <soapenv:Body>
            <acaBodyReq:ACABulkRequestTransmitter
                version="1.0">
                <irs:BulkExchangeFile>DocumentSystemFileNm.xml</irs:BulkExchangeFile>
            </acaBodyReq:ACABulkRequestTransmitter>
        </soapenv:Body>
</soapenv:Envelope>
```

8.1.2 IRS-ACASubmitService SOAP Request Message – Form Data File (ACAGetTransmitterBulkRequestService.wsdl)

The following sample XML includes the Form Data File elements required for a SOAP request message sent by a transmitter to send a Form 1094/1095-B transmission to the IRS. The root element for the Form 1094/1095-B Form Data File XML Schema is found in the IRS-Form1094-1095BTransmitterUpstreamMessage.xsd file located in the MSG folder.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:Form109495BTransmittalUpstream xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095Btransmitterupstreammessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:7.0" xmlns:p2="urn:us:gov:treasury:irs:common"
```

```
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage IRS-Form1094-1095BTransmitterUpstreamMessage.xsd ">
  <p1:Form1094BUpstreamDetail lineNum="0" recordType="">
    <p1:SubmissionId>1</p1:SubmissionId>
    <p2:TaxYr>2015</p2:TaxYr>
    <p1:BusinessName>
      <p1:BusinessNameLine1Txt>ACME Widgets</p1:BusinessNameLine1Txt>
      <p1:BusinessNameLine2Txt>BusinessNameLine2Txt</p1:BusinessNameLine2Txt>
    </p1:BusinessName>
    <p1:BusinessNameControlTxt>ACME</p1:BusinessNameControlTxt>
    <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
    <p2:EmployerEIN>000000000</p2:EmployerEIN>
    <p1:ContactNameGrp>
      <p1:PersonFirstNm>PersonFirstNm</p1:PersonFirstNm>
      <p1:PersonMiddleNm>PersonMiddleNm</p1:PersonMiddleNm>
      <p1:PersonLastNm>PersonLastNm</p1:PersonLastNm>
      <p1:SuffixNm>SuffixNm</p1:SuffixNm>
    </p1:ContactNameGrp>
    <p1:ContactPhoneNum>1234567890</p1:ContactPhoneNum>
    <p1:MailingAddressGrp>
      <p1:USAddressGrp>
        <p1:AddressLine1Txt>AddressLine1Txt</p1:AddressLine1Txt>
        <p1:AddressLine2Txt>AddressLine2Txt</p1:AddressLine2Txt>
        <p2:CityNm>CityNm</p2:CityNm>
        <p1:USStateCd>AL</p1:USStateCd>
        <p2:USZIPCd>20001</p2:USZIPCd>
        <p2:USZIPExtensionCd>0000</p2:USZIPExtensionCd>
      </p1:USAddressGrp>
    </p1:MailingAddressGrp>
    <p1:Form1095BAttachedCnt>1</p1:Form1095BAttachedCnt>
    <p1:Form1095BUpstreamDetail lineNum="0" recordType="String">
      <p1:RecordId>1</p1:RecordId>
      <p2:CorrectedInd>0</p2:CorrectedInd>
      <p1:CorrectedRecordInfoGrp>
        <p1:CorrectedUniqueRecordId>1095B-15-00000283|1|1</p1:CorrectedUniqueRecordId>
        <p1:CorrectedRecordPayeeName>
          <p1:PersonFirstNm>PersonFirstNm</p1:PersonFirstNm>
          <p1:PersonMiddleNm>PersonMiddleNm</p1:PersonMiddleNm>
          <p1:PersonLastNm>PersonLastNm</p1:PersonLastNm>
```

```
          <p1:SuffixNm>SuffixNm</p1:SuffixNm>
        </p1:CorrectedRecordPayeeName>
        <p1:CorrectedRecordPayeeTIN>123456789</p1:CorrectedRecordPayeeTIN>
      </p1:CorrectedRecordInfoGrp>
      <p2:TaxYr>2015</p2:TaxYr>
      <p1:PolicyHolderInfoGrp>
        <p1:PolicyHolderName>
          <p1:PersonFirstNm>PersonFirstNm</p1:PersonFirstNm>
          <p1:PersonMiddleNm>PersonMiddleNm</p1:PersonMiddleNm>
          <p1:PersonLastNm>PersonLastNm</p1:PersonLastNm>
          <p1:SuffixNm>SuffixNm</p1:SuffixNm>
        </p1:PolicyHolderName>
        <p1:PersonNameControlTxt>ABCD</p1:PersonNameControlTxt>
        <p2:TINRequestTypeCd>INDIVIDUAL_TIN</p2:TINRequestTypeCd>
        <p2:SSN>123456789</p2:SSN>
        <p2:BirthDt>1990-01-01</p2:BirthDt>
        <p1:MailingAddressGrp>
          <p1:USAddressGrp>
            <p1:AddressLine1Txt>p2:AddressLine1Txt</p2:AddressLine1Txt>
            <p2:CityNm>CityNm</p2:CityNm>
            <p1:USStateCd>AL</p1:USStateCd>
            <p2:USZIPCd>20001</p2:USZIPCd>
          </p1:USAddressGrp>
        </p1:MailingAddressGrp>
        <p1:PolicyOriginCd>A</p1:PolicyOriginCd>
      </p1:PolicyHolderInfoGrp>
      <p1:SponsoringEmployerInfoGrp>
        <p1:BusinessName>
          <p1:BusinessNameLine1Txt>BusinessNameLine1Txt</p1:BusinessNameLine1Txt>
          <p1:BusinessNameLine2Txt>BusinessNameLine2Txt</p1:BusinessNameLine2Txt>
        </p1:BusinessName>
        <p1:BusinessNameControlTxt> BUSI</p1:BusinessNameControlTxt>
        <p2:EIN>123456789</p2:EIN>
        <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
        <p1:MailingAddressGrp>
          <p1:USAddressGrp>
            <p1:AddressLine1Txt>AddressLine1Txt</p1:AddressLine1Txt>
            <p1:AddressLine2Txt>AddressLine1Txt</p1:AddressLine2Txt>
            <p2:CityNm>CityNm</p2:CityNm>
```

```
            <p1:USStateCd>AL</p1:USStateCd>
            <p2:USZIPCd>20001</p2:USZIPCd>
          </p1:USAddressGrp>
        </p1:MailingAddressGrp>
      </p1:SponsoringEmployerInfoGrp>
      <p1:IssuerInfoGrp>
        <p1:BusinessName>
          <p1:BusinessNameLine1Txt>BusinessNameLine1Txt</p1:BusinessNameLine1Txt>
          <p1:BusinessNameLine2Txt>BusinessNameLine2Txt</p1:BusinessNameLine2Txt>
        </p1:BusinessName>
        <p1:BusinessNameControlTxt> BUSI</p1:BusinessNameControlTxt>
        <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
        <p2:EIN>123456789</p2:EIN>
        <p1:ContactPhoneNum>1234567890</p1:ContactPhoneNum>
        <p1:MailingAddressGrp>
          <p1:USAddressGrp>
            <p1:AddressLine1Txt>AddressLine1Txt</p2:AddressLine1Txt>
            <p1:AddressLine2Txt>AddressLine2Txt</p2:AddressLine2Txt>
            <p1:CityNm>CityNm</p2:CityNm>
            <p1:USStateCd>AL</p2:USStateCd>
            <p1:USZIPCd>20001</p2:USZIPCd>
          </p1:USAddressGrp>
        </p1:MailingAddressGrp>
      </p1:IssuerInfoGrp>
      <p1:CoveredIndividualGrp>
        <p1:CoveredIndividualName>
          <p1:PersonFirstNm>PersonFirstNm</p1:PersonFirstNm>
          <p1:PersonMiddleNm>PersonMiddleNm</p1:PersonMiddleNm>
          <p1:PersonLastNm>PersonLastNm</p1:PersonLastNm>
          <p1:SuffixNm>SuffixNm</p1:SuffixNm>
        </p1:CoveredIndividualName>
        <p1:PersonNameControlTxt>ABCD</p1:PersonNameControlTxt>
        <p1:TINRequestTypeCd>INDIVIDUAL_TIN</p1:TINRequestTypeCd>
        <p2:SSN>123456789</p2:SSN>
        <p2:BirthDt>1990-01-01</p2:BirthDt>
        <p1:CoveredIndividualAnnualInd>1</p1:CoveredIndividualAnnualInd>
        <p1:CoveredIndividualMonthlyInd>
          <p1:JanuaryInd>1</p1:JanuaryInd>
          <p1:FebruaryInd>1</p1:FebruaryInd>
```

```
          <p1:MarchInd>1</p1:MarchInd>
          <p1:AprilInd>1</p1:AprilInd>
          <p1:MayInd>1</p1:MayInd>
          <p1:JuneInd>1</p1:JuneInd>
          <p1:JulyInd>1</p1:JulyInd>
          <p1:AugustInd>1</p1:AugustInd>
          <p1:SeptemberInd>1</p1:SeptemberInd>
          <p1:OctoberInd>1</p1:OctoberInd>
          <p1:NovemberInd>1</p1:NovemberInd>
          <p1:DecemberInd>1</p1:DecemberInd>
        </p1:CoveredIndividualMonthlyInd>
      </p1:CoveredIndividualGrp>
    </p1:Form1095BUpstreamDetail>
  </p1:Form1094BUpstreamDetail>

</p:Form109495BTransmittalUpstream>
```

8.1.3 IRS-ACASubmitService SOAP Response Message (ACAGetTransmitterBulkRequestService.wsdl)

The following sample XML includes the Manifest Header elements required in the SOAP Response message sent by IRS to the transmitter. The SOAP Response message is returned to the transmitter as part of the synchronous session for sending transmissions to the IRS. The root element for the SOAP Response message XML Schema (applies to both Form 1094/1095-B and Form 1094/1095-C) is found in the IRS-Form1094-1095BCTransmitterRespMessage.xsd file located in the MSG folder.

```
<soap:Envelope xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
<soap:Header>
<acaBusHeader:ACABusinessHeader
      xmlns:irs="urn:us:gov:treasury:irs:common"
      xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:ns3="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd"
xmlns:ns4="http://www.w3.org/2000/09/xmldsig#"
xmlns:acaBusHeader="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:ns6="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader">
<UniqueTransmissionId>Ae2320b33-f329-31d4-a716-394655440000:SYS12:XXXXX::P
```

```
            </UniqueTransmissionId>
<irs:Timestamp>2016-11-16T21:18:58Z</irs:Timestamp>
            </acaBusHeader:ACABusinessHeader>
</soap:Header>
<soap:Body>
<acaBodyReq:ACABulkRequestTransmitterResponse
xmlns:irs="urn:us:gov:treasury:irs:common" xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0"
xmlns:ns3="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd"
xmlns:ns4="http://www.w3.org/2000/09/xmldsig#"
xmlns:ns5="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:acaBodyReq="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader">
      <TransmissionStatusCd>Processing</TransmissionStatusCd>
      <irs:ReceiptId>1095B-15-00000485</irs:ReceiptId>
</acaBodyReq:ACABulkRequestTransmitterResponse>
</soap:Body>

</soap:Envelope>
```

8.1.4 IRS-ACAAckngService SOAP Request Message (ACAGetTransmitterBulkRequestStatus.wsdl)

The following sample XML provided by the IRS as a response to a status service request made by the transmitter. The SOAP Response message is returned to the transmitter as part of the synchronous session. The root element for the SOAP Response message XML Schema (applies to both Form 1094/1095-B and Form 1094/1095-C) is found in the IRS-Form1094-1095BCResponseAckMessage.xsd file located in the MSG folder.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:FormBCTransmittalAckResponse xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095bcresponseackmessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:7.0" xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095bcresponseackmessage IRS-Form1094-1095BCResponseAckMessage.xsd ">
  <p1:ACATransmitterResponseAckGrp>
    <p2:ReceiptId> ReceiptId</p2:ReceiptId>
    <p1:TransmitterControlCd> XXXXX/p1:TransmitterControlCd>
  </p1:ACATransmitterResponseAckGrp>
```

```
</p:FormBCTransmittalAckResponse>
```

8.1.5 IRS-ACAAckngService SOAP Response Message – Manifest Header (ACAGetTransmitterBulkRequestStatus.wsdl)

```
<p:TransmitterManifestResponse xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterrespmessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:7.0" xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095BCtransmitterrespmessage IRS-Form1094-1095BCTransmitterRespMessage.xsd ">
  <p1:ACATransmitterManifestRespDtl>
    <p1:UniqueTransmitterId> UniqueTransmitterId</p1:UniqueTransmitterId>
    <p1:TransmitterControlCd> XXXXX</p1:TransmitterControlCd>
    <p1:ShipmentRecordNum>XXXXX00</p1:ShipmentRecordNum>
    <p2:ReceiptId> ReceiptId</p2:ReceiptId>
    <p1:FormTypeCd>1094/1095B</p1:FormTypeCd>
    <p2:Timestamp>2016-12-31T12:00:00Z</p2:Timestamp>
    <p2:SubmissionStatusCd>Accepted</p2:SubmissionStatusCd>
    <p2:ErrorMessageDetail>
      <p2:ErrorMessageCd> ErrorMessageCd</p2:ErrorMessageCd>
    </p2:ErrorMessageDetail>
    <p2:DocumentSystemFileNm>DocumentSystemFileNm </p2:DocumentSystemFileNm>
<p2:ChecksumAugmentationNum> ChecksumAugmentationNum</p2:ChecksumAugmentationNum>
    <p2:AttachmentByteSizeNum>14556</p2:AttachmentByteSizeNum>
  </p1:ACATransmitterManifestRespDtl>
</p:TransmitterManifestResponse>
```

8.1.6 IRS- ACAAckngService SOAP Response Message – Error Data File (ACAGetTransmitterBulkRequestStatus.wsdl)

The following sample XML includes the Error Data File elements that are sent by the IRS to a transmitter to provide error status detail. The root element for the Form 1094/1095-B Error Data File XML Schema is found in the IRS-Form1094-1095BCTransmitterMessage.xsd file located in the MSG folder.

```
<p:TransmitterManifestResponse xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterrespmessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:7.0" xmlns:p2="urn:us:gov:treasury:irs:common"
```

```
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095BCtransmitterrespmessage IRS-Form1094-1095BCTransmitterRespMessage.xsd ">
  <p1:ACATransmitterManifestRespDtl>
    <p1:UniqueTransmitterId> UniqueTransmitterId</p1:UniqueTransmitterId>
    <p1:TransmitterControlCd> XXXXX</p1:TransmitterControlCd>
    <p1:ShipmentRecordNum>XXXXX00</p1:ShipmentRecordNum>
    <p2:ReceiptId> ReceiptId</p2:ReceiptId>
    <p1:FormTypeCd>1094/1095B</p1:FormTypeCd>
    <p2:Timestamp>2016-12-31T12:00:00Z</p2:Timestamp>
    <p2:SubmissionStatusCd>Accepted</p2:SubmissionStatusCd>
    <p2:ErrorMessageDetail>
      <p2:ErrorMessageCd> ErrorMessageCd</p2:ErrorMessageCd>
    </p2:ErrorMessageDetail>
    <p2:DocumentSystemFileNm>DocumentSystemFileNm </p2:DocumentSystemFileNm>
<p2:ChecksumAugmentationNum> ChecksumAugmentationNum</p2:ChecksumAugmentationNum>
    <p2:AttachmentByteSizeNum>14556</p2:AttachmentByteSizeNum>
  </p1:ACATransmitterManifestRespDtl>
</p:TransmitterManifestResponse>
```

9 General Philosophy on Data Elements in XML Schemas

In general, most data elements in the schemas for each form, schedule, and supporting document have been declared optional. Most of the required elements are in the schema for the SOAP message header. The schema for the SOAP message header contains identifying information about the entity filing the return, the officer responsible for the data in the return, the preparer, and the preparing firm. Hence there are very few data elements that are not required.

This philosophy of keeping most data elements optional in the schemas is consistent with the way paper returns are filed, i.e., the taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions, and regulations.

10 Validating a Transmission against XML Schema

10.1 Structure of Transmission

Following is a high-level content model of a transmission XML:

```
Transmission

SOAP Envelope
SOAP Header
      ACA Business Header
      ACA Security Header
      WSSESecurity Header
      Manifest Header
SOAP Body
      Form Data File (MTOM Attachment)
```

See Section 12.1 for a description of the Processing Assertions, associated error codes and actions relevant to errors detected in the IRS Portal that result in a rejection of the message. In these cases, the AIR System does not receive the transmission for processing and thus the IRS does not have a record of the transmission. The Transmitter must fix the problem that resulted in the error condition and retransmit the transmission exactly as intended (i.e., Original records, Correction records, or Replacement transmission).

10.2 Validation of Transmission

Validation of Transmission requires that the transmission, which is XML document, complies with latest published XML schema, schema versioning rules, encoding scheme, etc. This section covers important aspects of transmission validation rules.

When entering character data into an XML document, it is important to ensure that the specified encoding supports the characters provided. By design, AIR uses Unicode Transformation Format-8 (UTF-8). AIR does not support any other encoding scheme (for example, UTF-16 and UTF-32)

Schema versions are baselined as major or minor releases. A major release is not backward compatible. That is to say, that XML documents developed against an older release of the XML Schema will not validate against the updated release of the XML Schema. A release of the XML Schema is considered major if it introduces mandatory (required) structural changes (e.g., an “optional” XML element is changed to “required” or new “required” elements are introduced). Whereas a minor release of the XML Schema is backward compatible in that no mandatory structural changes are introduced (e.g., a “required” XML element is changed to “optional” or new “optional” XML elements are introduced).

Transmissions will be validated against the applicable major version, including all minor releases pertaining to the major version, of an XML Schema against which the XML document was generated.

For example, the current baselined version of the XML Schema is 2015v2abc for PY 2016. A transmitter submits prior year data that was generated against XML Schema 2015v1def that was baselined for TY 2015. That XML document will be validated against the 2015v1 XML Schema including all minor releases.

As another example, the current baselined version of the XML Schema is 2016v2.42. A transmitter submits an XML document generated against an older version of the XML Schema 2016v2.14. The XML document will be validated against the 2016v2.42 XML Schema since it is backward compatible with the 2016v2.14 schema.

Below are some XML resources regarding XML Schemas and software tools and parsers. (These resources are provided for information only—the IRS is not endorsing any product.)

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: http://www.xmlspy.com/
- Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft MSDN library: http://www.microsoft.com/xml

Note: You may choose any third party parser toolkit or use your own.

10.3 Validating the Transmission Envelope Including Contents

The transmission file is a MIME multi-part document that conforms to the “SOAP 1.1 with attachments” standard. It consists of two parts: the SOAP envelope and the SOAP attachment. The SOAP envelope maintains transmission level information, and the SOAP attachment contains the returns. MIME boundaries separate the two parts in the multi-part document.
The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the *transmission header* in the AIR System, contains information about the transmitter and the transmission. The SOAP body, also referred to as the *transmission manifest*, contains a list of all returns included in the SOAP attachment. The following example illustrates MIME boundaries between the SOAP header, SOAP body, and SOAP attachment.

```
POST https://hostname/airp/aca/a2a/1095BC_Transmission_AATS2016 HTTP/1.1
Content-Encoding: gzip
Accept-Encoding: gzip,defla   te
Content-Type: multipart/related; type="application/xop+xml";
start="<rootpart>"; start-info="text/xml"; boundary="------
=_Part_5_195420953.1451508837622"
SOAPAction: "BulkRequestTransmitter"
```

```
MIME-Version: 1.0
Host: hostname
Connection: Keep-Alive

------=_Part_5_195420953.1451508837622
Content-Type: application/xop+xml; charset=UTF-8; type="text/xml"
Content-Transfer-Encoding: 8bit
Content-ID: <rootpart>

<soap:Envelope>
   <soap:Header>
      ...
   </soap:Header>
   <soap:Body>
      <urn4:ACABulkRequestTransmitter version="1.0">
         <urn1:BulkExchangeFile><inc:Include
href="cid:1095BCTransBaseAttachment.xml"
xmlns:inc="http://www.w3.org/2004/08/xop/include"/></urn1:BulkExchangeFile>
      </urn4:ACABulkRequestTransmitter>
   </soap:Body>
</soap:Envelope>

------=_Part_5_195420953.1451508837622
Content-Type: text/xml; charset=us-ascii
Content-Transfer-Encoding: 7bit
Content-ID: <1095BCTransBaseAttachment.xml>
Content-Disposition: attachment; name="1095BCTransBaseAttachment.xml"

<n1:Form109495BTransmittalUpstream>
      ...
</n1:Form109495BTransmittalUpstream>

------=_Part_5_195420953.1451508837622–
```

Validation of the SOAP envelope (a.k.a., transmission envelope) including its contents consists of the following steps.

1. Validate the SOAP envelope XML instance against the SOAP schema, `SOAP.xsd`. The standard SOAP schema has been used without modification: `http://schemas.xmlsoap.org/soap/envelope/`.
2. Validate SOAP header against schema. SOAP header consists of two elements:
   - `ACABusinessHeader`
   - `ACABatchManifestDetail`

   `ACABusinessHeader` and `ACABatchManifestDetail` are defined in IRS-CAC.xsd file.
3. Validate SOAP body against schema. SOAP body consists of one element:
   - `BulkRequestTransmitter`

The structure and content of the transmission file and each return included in the transmission file is validated to ensure that it conforms to the structure published by the IRS and the rules established by the IRS.

- The structure of the transmission file is checked for conformance to MIME standard, and the structure of the return data is checked to ensure that it conforms to the XML Schemas published by the IRS.
- The return data is validated against the IRS databases and checked for conformance to business rules published by the IRS.

10.4 How Errors are Reported

When either structural violations are discovered or the data fails one or more business rules, errors are generated and reported to the transmitter in an Error Data File when the transmitter requests the Acknowledgement for the transmission.

The headers in the transmission file are validated to ensure that their values (and their parameter values, if any) are set correctly. The content of the transmission envelope is validated to ensure that it is structurally correct (XML Schema validation per SOAP1.1) and each reference in the transmission manifest is found in the transmission file. If the transmission file structure fails XML Schema validation or violates certain fatal manifest rules published by the IRS, the entire transmission is rejected. The returns included within the transmission file are NOT checked for errors in this case.

If the transmission file structure conforms to IRS manifest and manifest business rules, then each return in the transmission file is validated to make sure that the data is structurally correct and conforms to the published business rules. Structural correctness means that the data conforms to the published XML Schemas. For example, all required elements are present and they conform to their established cardinality. Conforming to business rules means that the relationships among the data elements hold as stated in the published business rules. When structural violations are discovered or the data fails one or more business rules, errors are generated, persisted within the IRS AIR System and reported to the transmitter in an Error Data File.

AIR performs two types of validations against a transmission:

- Structural Validation – Conformance of XML data against the published schemas
- Business Rule Validation – Conformance of data to the established relationships among data elements

As stated above, when a structural violation is discovered in the transmission file, the transmission is rejected. For example, if the ID of the transmitter (e. g., TCC) is not included in the transmission header, the transmission is rejected and the content of the attached Form Data File is not examined.

On the other hand, when a structural violation (conformance of XML data against published schema i.e. not well-formed or missing required elements) is discovered in a return, *the entire transmission is rejected*. When the data violates a business rule that checks data against an IRS database (e.g., the UTID or TCC provided is not listed in the IRS database) or when the data violates a business rule that checks for data consistency, then *the return is accepted-with-error* and errors are reported back to the transmitter in Error Data File. Errors reported to the transmitter needs to be corrected and resubmitted to IRS.

11 Reporting Business Rule Validation Errors

The AIR System will process health coverage data received via Issuer Information Returns (Forms 1094-B, *Transmittal of Health Coverage Information Returns* and 1095-B, *Health Coverage*) and Employer Information Returns (Forms 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns* and 1095-C, *Employer-Provided Health Insurance Offer and Coverage*). The AIR System will ensure that all AIR data is processed according to approved requirements and validated according to IRS business rules. The business rules are applied in order to validate the received data and perform error analysis.

11.1 Overview

The structure and content of the transmission file and each included Information Return is validated to ensure it conforms to the published structure and rules established by the IRS. Structural validation includes validating a transmission against a schema which was covered in the previous section. Data validation of Information Returns includes validating a transmission against IRS business rules.

Sets of business rules specify the validation rules for Form 1094/1095-B and Form 1094/1095-C Information Returns. The business rules are tailored to accommodate unique data elements/schema items, various potential error conditions and other particulars of the ACA Information Returns.

11.2 Data Validation and Error Reporting

The IRS business rules specify the potential error conditions for each Information Return element and indicate if the error is reported (via error statement and/or code) to the transmitter. It must be noted that “faults” (described in the next section) differ from validation errors – a fault is an issue during transmission whereas a validation error is the result of business rules processing.

When data elements fail business rules, errors are generated and reported to the transmitter via a status request. Structural/Schema errors result in the transmission being rejected. Information Return Business Rule validation will result in the errors being reported to the transmitter (when requested). Rejections could occur at the submission/transmittal level (Form 1094 with associated Form 1095s) depending on the error condition.

Transmitters should not include optional XML elements if they do not have data for the element.

11.2.1 Processing Status

When a transmitter requests the Acknowledgement for their transmission, the IRS returns one of the following statuses:

- Accepted
- Accepted with Errors
- Partially Accepted
- Rejected
- Processing
- Not Found

In addition, any errors that were found when the transmission was processed are provided in the Error Data File. The next section discusses the error codes and their respective descriptions.

11.2.2 Error Library

Appendix A, AIR TY2015 Error Code Library, contains the error codes and descriptions that may be returned to the transmitter.

The library is a live reference and changes as development progresses. The AIR TY2015 Error Code Library can be found at the following irs.gov web site (See Business Rules Version PDF and CSV Formats and Error Codes):
http://www.irs.gov/portal/site/irspup/menuitem.143f806b5568dcd501db6ba54251a0a0/?vgnextoid=2ca67252e9cbe410VgnVCM2000003c4d0a0aRCRD&vgnextchannel=db07dcc08ba78410VgnVCM2000003c4d0a0a &vgnextfmt=default

AIR TY2015 Error Code Library updates will be included and aligned with the XML Schema and the ACA AIR Business Rules for each major and minor release. SOAP Fault Response Messages

Instead of a response SOAP message, IRS may send a SOAP fault message to the transmitter if request SOAP message has a fatal error. This section describes conditions that will result in SOAP fault.

Conditions that cause a SOAP Fault response and their associated error codes and means of informing the transmitter about these errors are currently being developed and will be included in a future revision of this document.

12 SOAP Fault Response Messages

Instead of a response SOAP message, IRS may send a SOAP fault message to the transmitter if request SOAP message has a fatal error. This section describes conditions that will result in SOAP fault.

When the transmission is rejected in the IRS portal, there are indications that there is an error in the message pertaining to things like the SOAP envelope (Headers or Body), certain rules pertaining to the SOAP message have not been followed (such as the Form Data File exceeds the 100 MB file size constraint), the WS-Security elements are incorrect, potential XML threats have been detected either in the message or the MTOM attachment, and other possible problems.

12.1 IEP Error Codes and Messages

The error codes and messages included in Table: 12-1 provide information that would be returned from the IRS to the Transmitter in the event a transmission is rejected before it can be transmitted to the AIR System. These error codes are specifically prefixed with “TPE” to identify that the transmission was rejected before it got to AIR.

In the event a Transmitter receives one of the fault codes included in the following table, they must address the cause of the rejection and resubmit the transmission.

Table 12-1: IEP Processing Assertions and Actions

Fault Code	Fault Message	Recommended Steps
TPE1001	We are experiencing a technical issue. Please try your request again later. We apologize for the inconvenience.	IRS is experiencing a system error. Please try again later or call the IRS Help Desk at <XXX>.
TPE1102	The requested service is not available at this time. Please resubmit during normal operation hours.	Try again during normal operation hours.
TPE1105	The request is not compliant with web service policy requirements. Please review the transmission instructions outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP message, including the Manifest file, conforms to XML standards and that the URL contains a valid service name.
TPE1106	The message did not match our current WSDL and/or schema. Please see the FaultDetails information below for the particular element(s) our system has detected a potential issue with. Please review the published WSDLs and schemas located at https://www.irs.gov/for-Tax-Pros/Software-Developers/Affordable-Care-Act-Information-Returns-Schemas, correct any issues, and try again.	Ensure that the SOAP message, including the Manifest file, is compliant with the published XML schema

Fault Code	Fault Message	Recommended Steps
		and WSDL.
TPE1107	Request message exceeds the 100MB maximum size limit. Please review the XML file standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues with the request, and try again.	Ensure that the Form file attachment is smaller than 100 MB uncompressed.
TPE1108	Our system has detected a potential threat in the transmission and it can not be transmitted. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP message, including the Manifest file, conforms to XML coding standards.
TPE1109	Our system has detected a potential threat in the transmission and it can not be transmitted. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP message, including the Manifest file, conforms to XML coding standards.
TPE1110	Our system has detected a potential threat in the transmission and it can not be transmitted. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP message, including the Manifest file, conforms to XML coding

Fault Code	Fault Message	Recommended Steps
		standards.
TPE1112	The request message must be sent using HTTP compression (RFC 1952 - GZIP). Please review the transmission instructions outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the request message is compressed using GZIP HTTP compression.
TPE1114	The request message must be MTOM encoded. Please review the transmission instructions outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP attachment is properly MTOM-encoded.
TPE1115	We are experiencing a technical issue. Please try your request again later. We apologize for the inconvenience.	Ensure that the SOAP attachment is properly MTOM-encoded.
TPE1122	The WS Security Header in the message is invalid. Please review the transmission instructions outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP message, including the Manifest file, contains the necessary signed WS-Security elements.
TPE1126	We are experiencing a technical issue. Please try your request again later. We apologize for the inconvenience.	IRS is experiencing a system error. Please try again later or

Fault Code	Fault Message	Recommended Steps
		call the IRS Help Desk at <XXX>.
TPE1128	We were unable to authenticate your credentials. Please review the information about digital certificates included in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, ensure that the credentials are valid, and try again.	Ensure that the request contains valid credentials.
TPE1129	We were unable to authorize your credentials. Please review the information about digital certificates included in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, ensure that the credentials are valid, and try again.	Ensure that the request contains valid credentials.
TPE1130	Our system has detected an error with the Test File Code. Please check the message and try again. Please note that the Test File Code value of 'T' is used for AATS transmissions and the Test File Code value of 'P' is used for transmissions intended for IRS compliance processing.	Ensure that the 'Test File Code' is set to the correct value.
TPE1131	Our system has detected an error with the Unique Transmission ID. Please review the UTID format outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the 'UTID' is set to a valid value.
TPE1201	The attachment was not formatted properly and/or cannot be interpreted. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP attachment conforms to XML coding standards.
TPE1203	Our system has detected a potential threat in the request message attachment. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP attachment conforms to XML coding standards.

Fault Code	Fault Message	Recommended Steps
TPE1204	Our system has detected a potential threat in the request message attachment. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP attachment conforms to XML coding standards.
TPE1205	Our system has detected a potential threat in the request message attachment. Please review the XML standards outlined in Section 3 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, correct any issues, and try again.	Ensure that the SOAP attachment conforms to XML coding standards.
TPE1206	The request message contains more than one attachment. Please review the transmission instructions outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf and resubmit with only one attachment.	Ensure that the request contains only one SOAP attachment.
TPE1207	The request message is missing an attachment. Please review the transmission instructions outlined in Section 5 of the AIR Submission Composition and Reference Guide located at https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf, add an attachment to the request, and resubmit.	Ensure that the request contains a valid SOAP attachment.
TPE1001	We are experiencing a technical issue. Please try your request again later. We apologize for the inconvenience.	IRS is experiencing a system error. Please try again later or call the IRS Help Desk at <XXX>.
TPE1102	The requested service is not available at this time. Please resubmit during normal operation hours.	Try again during normal operation hours.

Conditions that cause a SOAP Fault response and their associated error codes and means of informing the transmitter about these errors are currently being developed and will be included in a future revision of this document.

Revise March 18, 2016		
Error Code	**Error Description**	Mapping to Business Rules
AIRER602	Payload attachment error (MTOM) - unable to read the attachment	-
	Additional Codes will be identified and added here related with system (SOAP message level) errors in the future	
	Direct Rejection Error(s)	
AIREX100	Rejected transmission - Error in SubmissionId (duplicate)	1094B-001-02, 1094C-001-01
AIREX102	Rejected transmission - 1094-C has corrected check box checked when included with filings for 1095-C	1094C-070, 1095C-063
AIREX107	Rejected transmission - Corrected Unique Record ID is present when correction indicator is not checked	1095B-063, 1095C-056
AIREX108	Rejected transmission - Corrected Unique Submission ID is present when correction indicator is not checked	1094C-071
AIREX109	Rejected transmission - Corrected Unique Record ID has no value when correction indicator is checked	1095B-062, 1095C-055
AIREX110	Rejected transmission - Corrected Unique Submission ID has no value when correction indicator is checked	1094C-069
AIREX111	Rejected transmission - Cannot make multiple corrections to same 1094/1095	1095B-064, 1094C-072, 1095C-057
AIREX112	Rejected submission - 1095-C filing not included with an original 1094-C	1094C-087
AIREX113	Rejected submission - Tax Year is incorrect	1094B-002-01, 1094C-002-01
AIREX114	Rejected submission - Filer's EIN is invalid - contains sequential numbers	1094B-005-01

AIREX115	Rejected submission - Filer's EIN is invalid - has all the same digits	1094B-006-01
AIREX116	Rejected submission - Error in RecordId (duplicate)	1095B-001, 1095C-001
AIREX117	Rejected submission - Employer's name is missing	1094C-003-01
AIREX118	Rejected submission - Employer's EIN is invalid - contains sequential numbers	1094C-006-01
AIREX119	Rejected submission - Employer's EIN is invalid - has all the same digits	1094C-007-01
AIREX120	Rejected submission - Designated Government Entity's EIN is missing	1094C-015-01, 1094C-016-01
AIREX121	Rejected submission - Designated Government Entity's EIN is invalid - contains sequential numbers	1094C-017-01
AIREX122	Rejected submission - Designated Government Entity's EIN is invalid - has all the same digits	1094C-018-01
AIREX123	Rejected submission - Designated Government Entity's EIN is invalid - contains alpha characters	1094C-074-01
AIREX124	Rejected submission - Designated Government Entity's EIN is invalid - is not nine digits	1094C-073-01
AIREX125	Rejected submission - TIN Validation Failed for Filer's EIN	1094B-007-01
AIREX126	Rejected submission - TIN Validation Failed for ALE Member's EIN	1094C-004-01
AIREX127	Rejected submission - TIN Validation Failed for Designated Government Entity's EIN	1094C-013-01
AIREX128	Rejected submission - Filer's name is missing	1094B-003-01
AIREX129	Rejected submission - Original Unique Submission ID is missing when required	MANIFEST-021
AIREX130	Rejected submission - Error in Original Unique Submission ID	1094B-016, 1094C-084, 1094B-015, 1094C-083
AIREX131	Rejected transmission - Original Unique Submission ID is not unique within the transmission	1094B-014, 1094C-082

AIREX132	Rejected transmission - File cannot contain replacement records when Transmission Type Indicator is other than "R"	1094B-017, 1094C-085
AIREX134	Rejected transmission - Error in Corrected Unique Submission ID	1094C-086
AIREX135	Rejected transmission - Error in Corrected Unique Record ID	1095B-077, 1095C-064
AIREX136	Rejected transmission - OriginalReceiptId and OriginalUniqueSubmissionId cannot both have a value at the same time	MANIFEST-022
	TIN Validation Error(s)	
AIRTN500	TIN Validation Failed	1095B-010-01, 052-01, 055-01; 1094C-079 1095C-010-01, 039-01
	XML Schema Validation (Form/Record Level)	
AIRSH100	XML Schema Validation Failed - not well formed or missing required elements	
AIRSH101	XML Schema Validation Failed in Manifest	

Form 1094-B and 1095-B

Error Code	Error Description	Mapping to Business Rules
	Business Rules Errors - Consistency Checks Form 1094-B	
AIRBR401	Filer's TIN Type is missing	1094B-013
AIRBR408	Filer's TIN Type is incorrect	1094B-004
AIRBR404	Filer's contact phone number is missing	1094B-009-01
AIRBR405	Filer's mailing address is missing	1094B-010
AIRBR406	Total number of Forms 1095-B submitted with this transmittal is missing	1094B-011

AIRBR407	Total count of number of Forms 1095-B submitted with this transmittal is incorrect	1094B-012
	Business Rules Errors - Cardinality Checks Form 1094-B	
AIRBR502	Filer's name of person to contact is missing	1094B-008
	Business Rules Errors - Consistency Checks Form 1095-B	
AIRBR600	Tax Year is missing	1095B-002
AIRBR400	Tax Year is incorrect	1095B-003
AIRBR601	Tax Year reported on Form 1095 doesn't match the tax year reported on Form 1094	1095B-004
AIRBR602	Responsible individual's TIN Type is missing	1095B-056-01
AIRBR631	Responsible individual's TIN Type is incorrect	1095B-006-02
AIRBR603	Responsible individual's SSN and DOB are both missing when one is required	1095B-007-01
AIRBR604	Responsible individual’s SSN is invalid - contains sequential numbers	1095B-008-01
AIRBR605	Responsible individual’s SSN is invalid - contains all the same digits	1095B-009-01
AIRBR635	Responsible individual's SSN is invalid - contains alpha characters	1095B-066-01
AIRBR636	Responsible individual's SSN is invalid - is not nine digits	1095B-065-01
AIRBR606	Responsible individual’s DOB is in the future	1095B-011-02
AIRBR607	Responsible individual’s DOB is earlier than Tax Year minus 120 years	1095B-012-02
AIRBR608	Responsible individual’s mailing address is missing	1095B-013-01
AIRBR609	Origin of the Policy is missing	1095B-014
AIRBR610	Origin of the Policy is incorrect	1095B-015
AIRBR612	Employer's TIN Type is missing	1095B-057
AIRBR613	Employer's TIN Type is incorrect (is not an EIN)	1095B-019
AIRBR614	Employer's EIN is missing and Origin of Policy is code A	1095B-020
AIRBR644	Employer's EIN is missing when Employer name is present	1095B-074

AIRBR615	Employer's EIN is invalid - contains sequential numbers	1095B-022
AIRBR616	Employer's EIN is invalid - contains all the same digits	1095B-023
AIRBR637	Employer's EIN is invalid - contains alpha characters	1095B-068
AIRBR638	Employer's EIN is invalid - is not nine digits	1095B-067
AIRBR617	Employer's mailing address is missing and Origin of Policy is code A	1095B-025, 1095B-075, 1095B-076
AIRBR618	Issuer's TIN Type is missing	1095B-058
AIRBR619	Issuer's TIN Type is incorrect (is not an EIN)	1095B-028
AIRBR620	Issuer's EIN is missing	1095B-029-01
AIRBR632	Issuer's EIN is invalid - contains sequential numbers	1095B-050-01
AIRBR633	Issuer's EIN is invalid - contains all the same digits	1095B-051-01
AIRBR639	Issuer's EIN is invalid - contains alpha characters	1095B-070-01
AIRBR640	Issuer's EIN is invalid - is not nine digits	1095B-069-01
AIRBR621	Issuer's Contact telephone number is missing	1095B-030
AIRBR622	Issuer's mailing address is missing	1095B-031
AIRBR623	Covered individual's TIN Type is missing	1095B-060
AIRBR624	Covered individual's TIN Type is incorrect (is not a SSN)	1095B-037
AIRBR625	Covered individual's SSN and DOB are both missing when one is required	1095B-038-01, 039-01, 042-01, 043-02
AIRBR626	Covered individual’s SSN is invalid - contains sequential numbers	1095B-040-01
AIRBR627	Covered individual’s SSN is invalid - contains all the same digits	1095B-041-01
AIRBR641	Covered individual's SSN is invalid - contains alpha characters	1095B-072-01
AIRBR642	Covered individual's SSN is invalid - is not nine digits	1095B-071-01
AIRBR628	Covered individual's DOB is in the future	1095B-044-01
AIRBR629	Covered individual's DOB is earlier than Tax Year minus 120 years	1095B-045-01
AIRBR634	Covered "All 12 months" checked and only some months checked	1095B-061-01

AIRBR630	Covered individual's name or SSN or DOB is present when Covered all 12 months not checked or no months checked	1095B-046-02, 047-02, 048-02, 049-02, 053-02, 054-02
	Business Rules Errors - Cardinality Checks Form 1095-B	
AIRBR700	Responsible individual's name is missing	1095B-005-01
AIRBR701	Employer's name is missing and Origin of Policy is code A	1095B-017, 1095B-073
AIRBR702	Issuer's name is missing	1095B-027-01
AIRBR704	Covered individual's name is missing when at least one is required	1095B-032-02, 1095B-059-01
AIRBR703	Covered individual's name is missing	1095B-033-01, 034-01, 035-01, 036-01
	Business Rules Errors - Threshold Checks Form 1095-B	
AIRTH100	Rejected submission - Issuer's name is missing and over error threshold	1095B-027-01
AIRTH101	Rejected submission - Issuer's EIN is missing and over error threshold	1095B-029-01
AIRTH102	Rejected submission - Issuer's EIN is invalid - contains sequential numbers and over error threshold	1095B-050-01
AIRTH103	Rejected submission - Issuer's EIN is invalid - contains all the same digits and over error threshold	1095B-051-01
AIRTH104	Rejected submission - Issuer's EIN is invalid - contains alpha character and over error threshold	1095B-070-01
AIRTH105	Rejected submission - Issuer's EIN is invalid - is not nine digits and over error threshold	1095B-069-01
AIRTH106	Rejected submission - TIN Validation Failed and over error threshold	1095B-052-01, 1095B-055-01

AIRTH107	Rejected submission - Covered individual's name is missing when at least one is required and over error threshold	1095B-032-02, 1095B-059-01
AIRTH108	Rejected submission - Covered individual's name is missing and over error threshold	1095B-033-01, 1095B-034-01, 1095B-035-01, 1095B-036-01
AIRTH109	Rejected submission - Covered individual SSN and DOB are missing when one is required and over error threshold	1095B-038-01, 1095B-039-01, 1095B-042-01, 1095B-043-02
AIRTH110	Rejected submission - Covered individual's SSN is invalid - contains sequential numbers and over error threshold	1095B-040-01
AIRTH111	Rejected submission - Covered individual's SSN is invalid - contains all the same digits and over error threshold	1095B-041-01
AIRTH112	Rejected submission - Covered individual's SSN is invalid - contains alpha character and over error threshold	1095B-072-01
AIRTH113	Rejected submission - Covered individual's SSN is invalid - is not nine digits and over error threshold	1095B-071-01
AIRTH114	Rejected submission - Covered individual's DOB is in the future and over error threshold	1095B-044-01
AIRTH115	Rejected submission - Covered individual's DOB is earlier than Tax Year minus 120 years and over error threshold	1095B-045-01
AIRTH116	Rejected submission - Covered individual's Name or SSN or DOB is present, Covered all 12 months not checked or no months checked and over error threshold	1095B-046-02, 047-02, 048-02, 049-02, 053-02, 054-02
AIRTH117	Rejected submission - Covered "All 12 months" checked and only some months checked and over error threshold	1095B-061-01

Form 1094-C and 1095-C		
Error Code	**Error Description**	Mapping to Business Rules
	Business Rules Errors - Consistency Checks Form 1094-C	
AIRBR800	Employer's TIN Type is missing	1094C-067
AIRBR848	Employer's TIN Type is incorrect	1094C-005
AIRBR803	Employer's mailing address is missing	1094C-008
AIRBR804	Employer's contact phone number is missing	1094C-010
AIRBR805	Designated Government Entity's TIN Type is missing	1094C-068
AIRBR806	Designated Government Entity's TIN Type is incorrect (is not an EIN)	1094C-014
AIRBR810	Designated Government Entity's mailing address is missing	1094C-019
AIRBR811	Designated Government Entity's contact phone number is missing	1094C-023, 024, 025
AIRBR812	Total number of Forms 1095-C submitted with this transmittal is missing	1094C-026
AIRBR813	Total count of number of Forms 1095-C submitted with this transmittal is incorrect	1094C-027
AIRBR814	Total number of Forms 1095-C filed by and/or on behalf of ALE Member is missing	1094C-028
AIRBR815	Total number of Forms 1095-C filed by and/or on behalf of ALE Member has a value when authoritative transmittal indicator is missing or not checked	1094C-029
AIRBR816	Aggregated Group Member indicator is missing when authoritative transmittal indicator is checked	1094C-030-01
AIRBR817	Aggregated Group Member indicator has a value when authoritative transmittal indicator is missing or not checked	1094C-031-01
AIRBR818	Aggregated Group Member indicator has a value ("2") when ALE member's name or EIN is present	1094C-032-01, 1094C-033-01
AIRBR819	Qualifying Offer Method has a value when authoritative transmittal indicator is missing or not checked	1094C-034

AIRBR820	Qualifying Offer Method Transition Relief has a value when authoritative transmittal indicator is missing or not checked	1094C-035
AIRBR821	Section 4980H Transition Relief has a value when authoritative transmittal indicator is missing or not checked	1094C-036
AIRBR822	98% Offer Method has a value when authoritative transmittal indicator is missing or not checked	1094C-037
AIRBR823	Minimum Essential Coverage Offer Indicator of all 12 months and all of the individual months are missing or none have a value of ("1" or "2") when authoritative transmittal indicator is checked	1094C-038-01, 1094C-041-01
AIRBR824	Minimum Essential Coverage Offer Indicator of all 12 months has a value ("2") when Qualifying Offer Method Transition Relief or 98% Offer Method has a value	1094C-039-01, 1094C-066-01
AIRBR825	Minimum Essential Coverage Offer Indicator of all 12 months or any of the individual months has a value ("1") when authoritative transmittal indicator is missing or not checked	1094C-040-01, 1094C-042-01
AIRBR826	Minimum Essential Coverage Offer Indicator (All 12 Months) is checked YES when some but not all of the corresponding months are checked YES or any of the corresponding months are checked NO	1094C-043-01
AIRBR827	Minimum Essential Coverage Offer Indicator (All 12 Months) is checked NO when some but not all of the corresponding months are checked NO or any of the corresponding months are checked YES	1094C-044-01
AIRBR854	Full-Time Employee Count for ALE Member value is missing (All 12 Months and monthly) when authoritative transmittal indicator is checked and 98% Offer Method is not checked	1094C-045-01; 1094C-081
AIRBR856	Full-Time Employee Count for ALE Member has a value for All 12 months when authoritative transmittal indicator is not checked	1094C-047
AIRBR830	Full-Time Employee Count for ALE Member has a value for any of the individual months when authoritative transmittal indicator is not checked	1094C-047

AIRBR831	Total Employee Count for ALE Member (All 12 Months) and monthly counts have no value when authoritative transmittal indicator is checked	1094C-048, 1094C-050
AIRBR832	Total Employee Count for ALE Member (All 12 Months) is less than Full-Time Employee Count	1094C-080
AIRBR833	Total Employee Count for ALE Member (All 12 Months) has a value when authoritative transmittal indicator is not checked	1094C-049
AIRBR835	Total Employee Count for ALE Member (monthly) is less than Full-Time Employee Count for the same month	1094C-051
AIRBR836	Total Employee Count for ALE Member (monthly) for any month has a value when authoritative transmittal indicator is not checked	1094C-049
AIRBR837	Neither Aggregated Group Indicator (All 12 Months checkbox) or any months (monthly checkbox) is checked when authoritative transmittal indicator is checked	1094C-052-01, 1094C-054-01
AIRBR838	Aggregated Group Indicator (All 12 Months) is checked when authoritative transmittal indicator is not checked	1094C-053
AIRBR840	Aggregated Group Indicator (monthly) for any month is checked when authoritative transmittal indicator is not checked	1094C-053
AIRBR853	Neither Section 4980H Transition Relief Indicator (All 12 Months) or (monthly) is checked when required	1094C-055, 1094C-058
AIRBR841	Section 4980H Transition Relief Indicator (ALESect4980HTrnstReliefCd - All 12 Months) has a value when Section 4980H Transition Relief Indicator (Section4980HReliefInd) is not checked	1094C-056
AIRBR842	Section 4980H Transition Relief Indicator (ALESect4980HTrnstReliefCd - All 12 Months) has a value when authoritative transmittal indicator is not checked	1094C-057
AIRBR843	Section 4980H Transition Relief Indicator (monthly) for any month has a value when Section 4980H Transition Relief Indicator (Section4980HReliefInd) is not checked	1094C-056
AIRBR844	Section 4980H Transition Relief Indicator (monthly) for any month has a value when authoritative transmittal indicator is not checked	1094C-057

AIRBR845	Section 4980H Transition Relief Indicator (monthly) has a code that is different from a code in a different month	1094C-059
AIRBR857	Other ALE Members of Aggregated ALE Group TIN Type is missing when associated EIN has a value	1094C-075
AIRBR858	Other ALE Members of Aggregated ALE Group TIN Type is incorrect	1094C-076
AIRBR846	Other ALE Members EIN of Aggregated ALE Group is missing when authoritative transmittal indicator is checked and Aggregated Group Member Indicator is checked or member name is present for Other Members Aggregated ALE Group	1094C-063-01, 1094C-064
AIRBR859	Other ALE Members of Aggregated ALE Group EIN is invalid - contains sequential numbers	1094C-077
AIRBR860	Other ALE Members of Aggregated ALE Group EIN is invalid - has all the same digits	1094C-078
AIRBR847	EIN of Other ALE Members of Aggregated ALE Group is present when authoritative transmittal indicator is not checked	1094C-065
	Business Rules Errors - Cardinality Checks Form 1094-C	
AIRBR902	Employer's name of person to contact is missing	1094C-009
AIRBR903	Designated Government Entity's name is missing	1094C-011, 1094C-012
AIRBR905	Designated Government Entity's name of person to contact is missing	1094C-020, 021, 022
AIRBR906	Other ALE Members of Aggregated ALE Group Name is missing when authoritative transmittal indicator is checked and Aggregated Group Member Indicator is checked or EIN is present for Other ALE Members Aggregated ALE Group	1094C-060-01, 1094C-061
AIRBR907	Member name of Other ALE Members of Aggregated ALE Group is present when authoritative transmittal indicator is not checked	1094C-062
	Business Rules Errors - Consistency Checks Form 1095-C	

AIRBR600	Tax Year is missing	1095C-002
AIRBR601	Tax Year reported on Form 1095 doesn't match the tax year reported on Form 1094	1095C-004
AIRBR400	Tax Year is incorrect	1095C-003
AIRBR1000	Employee's TIN Type is missing	1095C-053
AIRBR1001	Employee's TIN Type is incorrect	1095C-006
AIRBR1002	Employee's SSN is missing	1095C-007-01
AIRBR1003	Employee's SSN is invalid - contains sequential numbers	1095C-008-01
AIRBR1004	Employee's SSN is invalid - contains all the same digits	1095C-009-01
AIRBR1018	Employee's SSN is invalid - contains alpha characters	1095C-059-01
AIRBR1019	Employee's SSN is invalid - is not nine digits	1095C-058-01
AIRBR1005	Employee's mailing address is missing	1095C-011
AIRBR804	Employer's contact phone number is missing	1095C-047
AIRBR1021	Plan Start Month is not a valid value	1095C-062
AIRBR1006	Offer of Coverage is missing	1095C-012-01, 1095C-013-01
AIRBR1007	Offer of Coverage not a valid code	1095C-014-01, 1095C-015-01
AIRBR1008	Offer of Coverage (all 12 months) has a value when there are different codes for different months	1095C-016-01, 1095C-017-01
AIRBR1009	Offer of Coverage (all 12 months) has a different value than any of the months	1095C-017-01, 1095C-018-01
AIRBR1010	Offer of Coverage (all 12 months) has a value when only some months have a value	1095C-017-01, 1095C-018-01
AIRBR1011	Employee's Share of Lowest Cost Monthly Premium (annual and monthly) is missing	1095C-019-01, 1095C-020-01
AIRBR1012	Employee's Share of Lowest Cost Monthly Premium is negative value	1095C-021, 1095C-022

AIRBR1013	Employee's Share of Lowest Cost Monthly Premium (All 12 months) has a value when there are different amounts for different months	1095C-023
AIRBR1014	Employee's Share of Lowest Cost Monthly Premium (All 12 months) has a different value than any of the months	1095C-024, 1095C-025
AIRBR1015	Employee's Share of Lowest Cost Monthly Premium (All 12 months) has a value when only some months have a value	1095C-024
AIRBR1016	Applicable Section 4980H Safe Harbor has an invalid code	1095C-026-01, 1095C-027-01
AIRBR1020	Applicable Section 4980H Safe Harbor (all 12 months) has a different value than any of the months	1095C-048
AIRBR1017	Employer provided self-insured coverage not checked while any of the covered individual fields have a value	1095C-049
AIRBR623	Covered individual's TIN Type is missing	1095C-054
AIRBR624	Covered individual's TIN Type is incorrect (is not a SSN)	1095C-033-01
AIRBR625	Covered individual's SSN and DOB are both missing when one is required	1095C-034-01, 035-01, 036-01, 040-02
AIRBR626	Covered individual's SSN is invalid - contains sequential numbers	1095C-037-01
AIRBR627	Covered individual's SSN is invalid - contains all the same digits	1095C-038-01
AIRBR641	Covered individual's SSN is invalid - contains alpha characters	1095C-061-01
AIRBR642	Covered individual's SSN is invalid - is not nine digits	1095C-060-01
AIRBR628	Covered individual's DOB is in the future	1095C-041-01
AIRBR629	Covered individual's DOB is earlier than Tax Year minus 120 years	1095C-042-01
AIRBR634	Covered “All 12 months” checked and only some months checked	1095C-051-02
AIRBR630	Covered individual's name or SSN or DOB is present when Covered all 12 months not checked or no months checked	1095C-043-02, 044-02, 045-02, 046-02, 050-02, 052-02

	Business Rules Errors - Cardinality Checks Form 1095-C	
AIRBR1100	Employee's name is missing	1095C-005-01
AIRBR703	Covered individual's name is missing	1095C-028-01, 029-01, 030-01, 031-01, 032-03
	Business Rules Errors - Threshold Checks Form 1095-C	
AIRTH200	Rejected submission - Employee's name is missing and over error threshold	1095C-005-01
AIRTH201	Rejected submission - Employee's SSN is missing and over error threshold	1095C-007-01
AIRTH202	Rejected submission - Employee's SSN is invalid - contains sequential numbers and over error threshold	1095C-008-01
AIRTH203	Rejected submission - Employee's SSN is invalid - contains all the same digits and over error threshold	1095C-009-01
AIRTH204	Rejected submission - Employee's SSN is invalid - contains alpha characters and over error threshold	1095C-059-01
AIRTH205	Rejected submission - Employee's SSN is invalid - is not nine digits and over error threshold	1095C-058-01
AIRTH106	Rejected submission - TIN Validation Failed and over error threshold	1095C-010-01, 1095C-039-01
AIRTH211	Rejected submission - Plan Start Month is not a valid value and over error threshold	1095C-062
AIRTH206	Rejected submission - Offer of Coverage is missing and over error threshold	1095C-012-01, 1095C-013-01
AIRTH207	Rejected submission - Offer of Coverage not a valid code and over error threshold	1095C-014-01, 1095C-015-01
AIRTH208	Rejected submission - Offer of Coverage (all 12 months) has a value when there are different codes for different months and over error threshold	1095C-016-01, 1095C-017-01

AIRTH209	Rejected submission - Offer of Coverage (all 12 months) has a different value than any of the months and over error threshold	1095C-017-01, 1095C-018-01
AIRTH210	Rejected submission - Offer of Coverage (all 12 months) has a value when only some months have a value and over error threshold	1095C-017-01, 1095C-018-01
AIRTH108	Rejected submission - Covered Individual's name is missing and over error threshold	1095C-028-01, 1095C-029-01, 1095C-030-01, 1095C-031-01, 1095C-032-03
AIRTH212	Rejected submission - Covered individual's TIN Type is incorrect (is not a SSN) and over error threshold	1095C-033-01
AIRTH109	Rejected submission - Covered individual SSN and DOB are missing when one is required and over error threshold	1095C-034-01, 1095C-035-01, 1095C-036-01, 1095C-040-02
AIRTH110	Rejected submission - Covered individual's SSN is invalid - contains sequential numbers and over error threshold	1095C-037-01
AIRTH111	Rejected submission - Covered individual's SSN is invalid - contains all the same digits and over error threshold	1095C-038-01
AIRTH112	Rejected submission - Covered individual's SSN is invalid - contains alpha character and over error threshold	1095C-061-01
AIRTH113	Rejected submission - Covered individual's SSN is invalid - is not nine digits and over error threshold	1095C-060-01
AIRTH114	Rejected submission - Covered individual's DOB is in the future and over error threshold	1095C-041-01
AIRTH115	Rejected submission - Covered Individual's DOB is earlier than Tax Year minus 120 years and over error threshold	1095C-042-01

AIRTH116	Rejected submission - Covered individual's Name or SSN or DOB is present, Covered all 12 months not checked or no months checked and over error threshold	1095C-043-02, 1095C-044-02, 1095C-045-02, 1095C-046-02, 1095C-050-02, 1095C-052-02
AIRTH117	Rejected submission - Covered “All 12 months” checked and only some months checked and over error threshold	1095C-051-02
Manifest		
Error Code	**Error Description**	
AIRMF3000	Rejected transmission - Unable to process your request because validation failure occurs in the Test File Code	MANIFEST-008, MANIFEST-009
AIRMF3001	Rejected transmission - Unable to process your request because validation failure occurs in the Software ID	MANIFEST-015, MANIFEST-016
AIRMF3002	Rejected transmission - Unable to process your request because validation failure occurs in the Attachment Byte Size Number	MANIFEST-018
AIRMF3003	Rejected transmission - Error occurred in the TCC	HEADER-001, HEADER-002
AIRMF3004	Rejected transmission - Error occurred in the Form Type Code	MANIFEST-017
AIRMF3005	Rejected transmission - Error occurred in Form Status for Form Type	MANIFEST-010
AIRMF3006	Rejected transmission - Duplicate UUID	HEADER-003
AIRMF3008	Rejected transmission - Payment Year cannot equal Tax Year if Prior Year Data Indicator is "1"	MANIFEST-001, MANIFEST-002
AIRMF3009	Rejected transmission - File cannot contain corrected records when Transmission Type Code is "O"	MANIFEST-005
AIRMF3010	Rejected transmission - File cannot contain original records when Transmission Type Code is "C"	MANIFEST-006

AIRMF3011	File does not contain Vendor Name and/or Phone Number	MANIFEST-012-01
AIRMF3012	Total Payee Count reported does not equal number of Payee Records in file	MANIFEST-013
AIRMF3013	Total Payer Count reported does not equal number of Payer Records in file	MANIFEST-014
AIRMF3014	Rejected transmission - File is a duplicate	MANIFEST-019
AIRMF3015	Rejected transmission - OriginalReceiptId not found or not valid for replacement	MANIFEST-007-01, & 011-01. - 021 & 023
AIRMF3016	Rejected transmission - OriginalReceiptId not valid for a transmission containing other than replacements	MANIFEST-024

Acronyms

Accepted Acronym	Term Name
A2A	Application to Application
ACA	Affordable Care Act
ACK	Acknowledgment
IEP	Integrated Enterprise Portal

Accepted Acronym	Term Name
MTOM	Message Transmission Optimization Mechanism
SOAP	Simple Object Access Protocol
UI	User Interface