Affordable Care Act
Information Returns (AIR)

Working Group Meeting
April 30, 2015

Draft Publication 5165 & Additional Topics for Review
Important things to know about electronically filing ACA Information Returns

- Affordable Care Act Information Returns (Forms 1094-B, 1095-B, 1094-C and 1095-C) must be filed using “AIR” (Affordable Care Act Information Return System) – ACA Information Returns may not be filed using FIRE.

- Acceptable Format for Transmission is XML (Returns will not be accepted electronically in any other format)

- Each transmission is limited to 100MB, transmissions larger than 100MB must be split.

- Testing for Tax Year 2014 returns (voluntary year) will begin July 2015 and Tax Year 2014 returns may be filed beginning October 2015

- Returns for Tax Year 2015 must be filed with the IRS by February 28, 2016 (paper) or March 31, 2016 (electronic)
Publication 5165 Overview
Publication 5165

Publication 5165 “Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters”

Outlines the communication procedures, transmission formats, and validation procedures for returns transmitted electronically through the AIR system. Also covers the following topics:

• Uniquely Identifying the Transmission

• Submitting the AIR Application for Transmitter Control Code (TCC)

• Transmission and Data Structures (A2A and UI)

• Retrieving Acknowledgements

• How the IRS Validates the Transmission and Return Data
ACA Information Return Application for Transmitter Control Code (TCC)
ACA Application for Transmitter Control Code (TCC)

There is a two-step process to apply to participate in electronic filing of ACA Information Returns.

1. The Responsible Officials and Contacts must register in e-Services with their personal information.
   - Registration is a one-time, universal process that authenticates the individual registrant to the IRS through the use of "shared secrets" and enables you to do business electronically with the IRS. Individuals within your organization who will be responsible for electronically filing ACA information returns and/or creating or maintaining your IRS ACA Transmitter Control Code (TCC) Application will need to individually register with e-Services.

2. Submit the ACA Information Return Application for Transmitter Control Code (TCC).
   - The Responsible official will initiate the application for the organization and sign the application using their e-Services PIN. The TCC is assigned to the organization. When personnel changes occur in the organization, the application can be updated with the appropriate Responsible Officials and/or Contacts.
Responsible Officials & Contacts

Responsible Officials and Contacts are listed on the application. Responsible Officials must sign the terms of agreement for the application.
ACA TCC Roles

The ACA Information Return Application for Transmitter Control Code (TCC) requires the organization to identify what electronic filing roles they will participate in:

- **Software Developer** - An organization that writes either origination or transmission software according to IRS specifications.
- **Transmitter** - A third-party that directly sends the electronic return data to the IRS on behalf of any business or organization.
- **Issuer** – A business or organization transmitting their own ACA information returns. 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.

**Note:** The roles are not mutually exclusive.

<table>
<thead>
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<th>Role</th>
<th>T/P Indicator</th>
<th>TCC</th>
<th>Status</th>
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<tr>
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<tr>
<td>Software Developer</td>
<td>T</td>
<td>BBQZB</td>
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Software Developer

Each role will have a separate TCC. If the application includes the Software Developer role, additional information is required to assign a Software ID; additional Software Developer information includes the type of Software Package, the forms supported by the software, and the transmission method.

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<th>Software ID</th>
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<td>A2A System Enroller, AFA for ACA Internet Transmitter</td>
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Correction Process
Overview

**Purpose**: Present the process for correcting ACA Information Returns records

**Problem**: Form 1094 and 1095 records identified as having errors must be corrected and those correction records must reference the records that are being corrected.

**Solution**: Shared Unique Record-Level IDs

- Transmitters will
  - Generate IDs for each 1094 and 1095 record they submit to the IRS and persist those IDs with the data;
  - The IDs allow the transmitter and the IRS to match corrections to the data being corrected; and
  - Submit corrections to IRS for errors identified by IRS; discovered by Transmitters and their customers; or reported by Recipients of the Returns

- IRS will use IDs to
  - Precisely identify and communicate errors to Transmitters
  - Associate corrections to records they seek to correct

**Scope**: ACA electronically-filed 1094-C and 1095-B and C Accepted Information Returns
Replacements versus Corrections

Replacement:

IRS requests a replacement when an original file (or transmission) is rejected

  • When a transmission is rejected, the entire transmission (every record in the rejected transmission) must be replaced

Correction:

Correction occurs after a transmission is accepted (with or without errors)

  • Corrections apply on a record by record basis either for errors reported by IRS or those discovered by filers independently

*A separate briefing describes the replacement process for rejected returns*
New Electronic Error Correction Process

New error reporting provides record-level detail

- **1094 Unique ID / Errors by data element**
- **1095 Unique ID / Errors by data element**

**Acknowledgement (XML)**

- [Lorem Ipsum Lorem Ipsum Lorem Ipsum Lorem Ipsum]
  - [555555555 55555555 555555555 55555555 555555555 555555555 555555555 555555555 555555555 555555555 555555555 555555555 555555555 555555555 555555555]

**New Process corrects entity and detail information**

**Locate Errors -- Find erroneous records using Unique IDs from Acknowledgement**

**Prepare and Send Corrections:**
- Include Unique ID of the record being corrected
- Process enables Corrections to Original Records well as Records that have been already corrected

**Correction for 1094-C**

Corrected 1094-C with New and Original Unique IDs (including Key Fields from original record)

**Correction for 1095 B or C**

Original 1094 B or C with New Unique ID

Corrected 1095 B or C with New and Original Unique IDs (including Key Fields from original record)

**Prepare and Send Corrections:**
- Correction records are assigned their own unique IDs just like original records
- Correction records reference the Unique IDs of the records being corrected
- The process enables corrections to be applied to original records as well as corrected records
UI Transmitter’s View - New Electronic Filing Process

Generate and Sends Transmission
• Assigns submission and record-level IDs
• Creates Transmission
• Sends Transmission to IRS and receives Receipt ID
• Stores Transmission along with Receipt ID as received from IRS

Generate and Sends Transmission
• Assigns submission and record-level IDs
• Creates Transmission
• Sends Transmission to IRS
• Stores Transmission along with Receipt ID and UTID as received from IRS

Acknowledgment
• Receipt ID
• UTID for Transmission
• Status: Accepted
• Other information
• Error Listing:
  • Unique Record ID: ReceiptID|12|144
  • Error Code: YYNNY
  • Error Desc: Employee TIN Not Match
  • Content Element

• Sequentially number each submission within the transmission starting at 1
• Sequentially number each record within each submission starting at 1

• Assigns sequential numbers to submissions and records and persists them with each 1094 and 1095 filed
• Obtain Receipt ID and persists with Transmission
A2A Transmitter’s View - New Electronic Filing Process

A2A Transmitter

**Generates and Sends Transmission**
- Assigns Unique Transmission ID (UTID)
- Assigns submission and record IDs
- Creates Transmission
- Sends Transmission to IRS
- Stores Transmission as sent with Receipt ID which is unique for all Transmission received by IRS

**Requests Status / Receives Acknowledgement**
- Acknowledgements precisely tie errors to records, data elements and instances

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**A2**

- Unique Transmission ID (UTID) utilizing IRS’ Information Return Processing Template as follows

  ![Diagram](image)

- Submission ID (SID) = Sequence number of 1094 (1-n)
- Record ID (RID) = Sequence number of 1095 w/in Submission (1-n)
- **Obtains and stores Receipt ID**

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**Acknowledgment (XML)**
- Receipt ID
- Status: Accepted
- Other stuff
- Error Detail File:
  * Unique Record ID: ReceiptID | 12 | 144
  * Error Code: YYNYY
  * Error Description: Employee TIN Not Match
  * Content Element
Transmitter’s View of Correction Process - Breakout

1. Transmitter receives acknowledgement and locates record containing error
2. Transmitter identifies problem as a bad Employee TIN
3. Transmitter generates correction records and Transmits

- Finds erroneous records using Unique IDs from Acknowledgement.
- Process works not only correcting originals but for correcting corrections, correcting corrections to corrections and so on – The following rules makes this possible.
- Rule: Within a transmission, do not provide more than one correction record referencing a single record being corrected.
- Rule: Always apply corrections to the last record submitted and accepted (i.e., the Corrected Record ID references the last record accepted).
- Rule: Always include complete record for corrections, i.e., corrected attributes as well as other data attributes.
Transmitter’s View of Correction Process – Locating the Reported Error

1. **Locates Record Containing the Error**
   - **1. Transmitter requests and receives acknowledgement**
   - **2. Finds that the acknowledgement indicates an error in record “ReceiptID | 12 |144”**
   - **3. Locates the record**
     - Identifies the Receipt ID in the transmission list
     - Looks for the 12th 1094-C within the transmission and the 144th 1095-C record within the submission

2. **Transmitter identifies problem as a bad Employee TIN**
Transmitter’s View of Correction Process – Identifying the problem

1. Transmitter locates acknowledgement-reported error

2. Transmitter identifies problem as a bad Employee TIN

2. Identifies Problem

1. Transmitter learns from the XPathContent* and error code that the problem is an issue with 1095-C “Employee SSN” for Edward Blackburn that doesn’t match IRS records

2. Further analysis revealed that the SSN was inadvertently transposed

* “Drill-down” to form and data element containing the error
  - Transmission #ReceiptID
  - Submission #12 in #ReceiptID
  - Record #144 in Submission #12 in #ReceiptID
  - Element <XPathContent> in Record #144 in Submission #12 in #ReceiptID
Transmitter’s View of Correction Process – Correcting the Error

1. Transmitter’s software generates a complete record incorporating corrections.

2. Does not co-mingle correction record with new original information.

3. Transmit the corrections to IRS.

Correction record contains the following data elements for look-back verification:
- Sequence Number of the Correction Record, e.g., 144 (for the 144th 1095-C associated with a 1094-C)
- Corrected Record Identifier: Unique ID of record to be corrected (ReceiptID|12|144)
- Key Data Elements from record to be corrected
  - Name of Employee: Edward Blackburn
  - SSN: 123-00-6789

Along with the revised 1095-C record including correct SSN: 987-00-4321

A2A Transmission contains UTID (UI Transmission does not)
- Sequentially number each submission within the transmission starting at 1
- Sequentially number each record starting at 1
Simple Rules to File Corrections

Global Rules

- Correct only one record per Unique ID, e.g., if a correction record was submitted for an original, and a new error is discovered, correct the correction
- File corrections in a separate transmission (original and correction records may not be comingleed in a single transmission)

Form-Specific Rules

<table>
<thead>
<tr>
<th>Problem</th>
<th>Solution</th>
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</thead>
<tbody>
<tr>
<td>Correct 1094-B</td>
<td>Not currently available (No checkbox)</td>
</tr>
<tr>
<td>Correct 1095-B</td>
<td>File correction 1095-Bs with a 1094-B record</td>
</tr>
<tr>
<td>Correct 1094-C</td>
<td>File 1094-C corrections (entity and non-entity data) with no 1095-C records included</td>
</tr>
<tr>
<td>Correct 1095-C</td>
<td>File correction 1095-Cs along with a 1094-C without the correction box checked and with only Part I completed</td>
</tr>
</tbody>
</table>
Summary

The new process

• Simplifies Information Return electronic correction process

• Provides transmitters precise and detailed error information – not just summary information

• Enables electronic correction of a transmittal – the 1094-C

• Facilitates communication using Unique IDs

• Ensures accurate and traceable corrections

• Ensures unambiguous association of correction to record being corrected

• Provides immediate feedback to facilitate learning and ensure corrections get their intended results
3/31 Questions and Answers
Administrative Questions

Where can I go to sign up for quick alerts?

QuickAlerts, an IRS e-mail service, is used to disseminate information quickly to subscribers. This service provides Tax Professionals with up-to-date information on electronic filing throughout the year, with particular emphasis on issues during the filing season. For more information on QuickAlerts and how to subscribe go to:

http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts
Administrative Questions

How do I submit ACA information returns electronically to the IRS?

• ACA Information Returns Forms 1094/1095B and Forms 1094/1095C must be transmitted electronically through the Affordable Care Act Information Return System (AIR).

• ACA Information Returns cannot be transmitted through FIRE. AIR and FIRE have separate infrastructures and do not interface with each other. Each system has its own test and submission requirements.
Where on the website do I go to register for testing on AATS?

- All Software Developers and Transmitters who wish to transmit ACA Information Returns must apply and receive a Transmitter Control Code (TCC) to submit ACA Information Return data to the IRS.

- NOTE: The FIRE System TCCs cannot not be used to transmit ACA Information Returns.

- The ACA Information Returns Application for TCC will be available on e-Services at irs.gov in June 2015.

- To register for a user account, go to the eServices website: https://la1.www4.irs.gov/e-services/Registration/index.htm

How long will we have to utilize the test database?
The ACA AssuranceTest System will be available for submission of Tax Year 2014 test files from July 2015 through the end of the year.
How do Software Developers and Transmitters AATS test software and/or verify their ability to communicate with the IRS?

• Software Developers and Transmitters must obtain a Transmitter Control Code (TCC) to utilize the ACA Assurance Test System (AATS) to test software and/or verify their ability to communicate with the IRS.

• When completing the application for obtaining an ACA TCC, the applicant would select the appropriate role(s) (e.g. transmitter, issuer/payer, software developer).

• When the TCC is issued, the status is set to “T” for test.

• The requirements for passing AATS are dependent on the role selected.

• Once the communication test and/or all AATS scenarios are passed, the TCC status is changed to “P” for Production.
ACA Assurance Test System Questions

Where can I go to get the test scenarios?

Once a test file has been submitted (this fall), will we get error reports back?

• When the test submission is received, it will be checked for security threats and XML syntax errors. If either of these are present, the transmission will be rejected and an error fault code will be returned.

• If it passes the initial validation and is determined to be processible, a Receipt ID will be generated and returned to the transmitter.

• The XML for each test scenario will be compared to the answer key using a character-by-character comparison tool which compares each character including leading, trailing, and embedded spaces; punctuation; and capitalization (case sensitivity) and any differences in the comparison will result in “no match” with error messages made available to you.
Signature Questions

How should 'JuratSignatureTxt' be populated on form 1094? Is that some sort of digital signature?

The Jurat Signature is a digital signature; however, it is not a required field on Tax Year 2014 ACA Information returns. IRS recommends that this data element be excluded from your XML submission for Processing Year 2015.

What is the process for an ALE member to "sign" a Form 1094-C that is being prepared by a vendor and filed electronically?

Signature requirements have been waived for Processing Year 2015.
Is there a file size limit?
Electronic transmissions are limited to 100MB (native XML uncompressed).

How many forms can be submitted with each transmittal?
The number of forms that can be transmitted within the 100MB limit is dependent on whether the return being submitted is a Form 1095-B or Form 1095-C the Information Return type. Approximately 10,000 returns can be submitted before exceeding the file size limit.
If I have more forms to submit than can fit into a single transmission, can I submit multiple transmissions?

- Multiple submissions may be required if the number of records to be reported exceeds the file size limit. Each submission must have a transmittal (1094) and the associated payee records (1095s). Additional transmissions may be sent back to back.

- Submitting multiple 1094-C transmissions is more complicated. There may be instances where more than one party (i.e. DGE, 3rd party reporting agent, etc.) will be transmitting 1094-Cs on behalf of an ALE. Only one of the reporting parties would file an “Authoritative” 1094-C with their transmissions and the others will not. If all of the records cannot be contained in a single transmission, one or more additional transmissions may be required. Do not check the authoritative checkbox on the second or subsequent submissions and complete only Part 1 of the Form 1094-C.

- **Example:** City has employees covered under the County plan, the State plan and City’s plan. City delegates County and State to report on their plan participants on City’s behalf. City will file for theirs. So we would receive 3 separate transmissions on behalf of City but only one of those transmissions are to have an “Authoritative” 1094-C.
Correction Questions

Should the corrected 1095-B include only the change or all members that were on the original 1095-B?

Each record containing an error is identified using a Unique Record ID. The issuer should correct the error and resubmit only the corrected records in a separate transmission. All covered individuals listed in Part IV need to be on the corrected 1095-B.

Where can I find additional information on how corrections will be managed and submitted?

Additional information on the correction process is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).
Error Reporting

Because the Receipt ID is issued for each transmission, how does the error acknowledgement work when more than one 1095-B form is transmitted?

The Receipt ID is used to request the status of the acknowledgement. All errors identified in the transmission are associated with a specific Unique Submission ID and/or a Unique Record ID. All errors identified in the submission are included in an error file which is a MTOM attachment to the acknowledgement.
Error Reporting

Can we get an example of error data file?
A sample error file can be provided at a later time.

How long do we have to fix an error if it gets rejected?
ACA Information Returns must be corrected within 60 days of receipt of the Acknowledgement to be considered on-time.
What else will reject the entire transmissions?

- Malformed XML - Message not formatted properly and/or cannot be interpreted.
- SOAP message does not conform to WSDL
- Attachment exceeds maximum limit of 100MB
- Potential security threat identified
- Gzip compression check failure (Request message must be sent using HTTP compression)
- Message not MTOM (Request message must be MTOM encoded)
- Failed to authenticate
Interface with IRS and Recipient Questions

For the paper copies that we need to mail to our employees, do you have a mail merge version or some other method that we can print these forms?

IRS does not provide mail merge versions to facilitate printing.

Will there be an IRS user interface to load data or will entities have to file through a TurboTax type software?

Multiple channels are available for submitting Information Returns in XML format. Additional information is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).
Interface with IRS and Recipient Questions

Are we populating the forms in a PDF and then uploading into the website?

No. ACA Information Returns are only accepted electronically in XML format. ASCII and PDF formats are not supported. NOTE: ACA Information Returns are not supported by FIRE.

Will we be able to use the same software infrastructure for A2A that we will be using for 94x MeF?

No. The A2A infrastructure is different for submitting ACA Information Returns from the A2A infrastructure for submitting tax returns through the MeF platform.
Interface with IRS and Recipient Questions

Does the IRS have any plans to build an Excel based e-filing system for low volume filer that don’t want to buy 3rd party software? Like SSA and W-2 filings.

No. [There are no plans to build an Excel based e-filing system.] ACA Information Returns are only accepted in XML format.
Miscellaneous Questions

Does the schema include every single field that is on the employee's PDF?

Yes, all fields represented on the paper form or PDF are included in the schema. A link to the ACA Information Return schemas can be found at:

Miscellaneous Questions

Will the AIR system be open during a specific timeframe throughout the year or will the system be open during the whole year to accommodate the submission of corrected forms?

Tax Year 2014 ACA Information Returns will be available until the end of the year with the exception of scheduled maintenance periods and cutover to the next release. Corrected returns must be submitted within 60 days to be considered timely. Corrections will not be accepted after December 31, 2015.

If we do not have data for an element, do we include an XML element with no value? Or exclude the XML element?

IRS recommends that you exclude data elements from the XML for which you have no data for all optional fields.
Miscellaneous Questions

How do we build the UniqueRecordIDType elements?
The process of building the Unique Record ID Type elements is defined in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).

Does the file require a specific encoding types?
Yes, MTOM coding is supported. Additional information is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).
Miscellaneous Questions

When will Publication 5165 be released?

Are the schemas posted on irs.gov the Final schemas?
Internal software testing is a continuing process. It is not uncommon for some changes to be required to both the schema and the associated business rules. IRS will provide updates to the schema and business rule packages as needed.

Do you expect changes to the schemas for Tax Year 2015?
The schemas for the ACA Information Returns will have minor changes for Tax Year 2015. DRAFT Tax Year 2015 schemas will be available in the June timeframe.
Will a response be sent for each 1095-B whether it is accepted or failed?

Individual data records (1095-Bs) are not rejected or accepted. The transmission that the submission is associated with (1094-B and associated 1095-B records) may be accepted or rejected based on the type and number of errors that are present in the submission. If the error severity and the number of errors associated with the submission are below a defined threshold, the submission may be submitted and processed with errors. An error file will be attached to the acknowledgement identifying the areas that require correction. Threshold limits are not enforced in Processing Year 2015.
Is there a document describing the testing process and steps?

Publication 5164 Test Package for Electronic Filers of the Affordable Care Act Information Returns defines the testing process. A DRAFT version of this publication will be posted to irs.gov in May 2015.

Will there be a publication associated with AIR like 1220 is with FIRE?

- Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).
- Publication 5164 Test Package for Electronic Filers of the Affordable Care Act Information Returns.
# AIR Program Resources

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## Forms and Publications Resources

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# ACA Tax Law Resources

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<td>Legal Guidance and Other</td>
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Appendix
Appendix: Current 1220 Electronic Correction Process

**Current Error Reporting Focuses on Fixing Rejected Files**

- **Look up Transmission Status (FIRE)**
- **For More Detail Call TSO**

**Process for Corrections**

- **Correction Protocol - Non-entity Payee data (e.g., amounts on a 1099)**
  - T-Record
  - A-Record
  - B-Record
  - C-Record
  - F-Record

- **Correction Protocol – Wrong Payee Name / TIN**
  - T-Record
  - A-Record
  - C-Record

- **Correction Protocol – Wrong Payer Name / TIN**
  - T-Record
  - A-Record
  - C-Record

- **Correction Protocol (Manual only) – Wrong Payee Name / TIN**

**Key:**
- T-Record = Transmitter Record
- A-Record = Payer Record
- B-Record = Payee Record
- C-Record = “End of Payer Record (includes summary totals)
- F-Record = End of Transmission Record

* If an error is discovered in reporting the payer (not recipient) name and/or TIN, the payer should write a letter to the IRS containing the following information….*, IRS Publication 1220, Section 10.01 Corrected Returns, 2013
Appendix: Shared Record-Level Unique ID Format

**Receipt IDs** are assigned to every transmission that the IRS AIR application receives and are assured unique by the underlying COTS framework. Receipt IDs formulate the basis for uniquely identifying records within a transmission.

**Submissions** within a transmission are identified (associated with a 1094 Transmittal) using a **Unique Submission ID (USID)** (Pipes “|” are used as delimiters between UTID, SID and RID)

- Receipt ID (51)
- “|”
- Sequence number (start at one and increment by one for each additional submission) (1 to n*)

**Records** within a Submission are identified using a **Unique Record ID (URID)**

- USID (51)
- “|”
- Sequence number (start at one and increment by one for each record within the submission) (1 to n*)

Example: The 98th 1095 Record in the 51st Submission of a Transmission would have a URID of:

ReceiptID|51|98

* Size limitation of 100MB per Transmission payload applies
## Appendix: Glossary

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<th>Term or Acronym</th>
<th>Definition</th>
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<tr>
<td>“T” Record</td>
<td>Transmitter Record</td>
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<tr>
<td>“A” Record</td>
<td>Payer Record, e.g., Form 1096</td>
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</tr>
<tr>
<td>“B” Record</td>
<td>Payee Record, e.g., Form 1099</td>
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</tr>
<tr>
<td>“C” Record</td>
<td>End of Payer Record (Includes summary totals)</td>
<td></td>
</tr>
<tr>
<td>“F” Record</td>
<td>End of Transmission Record</td>
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<tr>
<td><strong>IRS Organizations</strong></td>
<td>TSO</td>
<td>Technical Services Operations (Formerly Information Returns Branch)</td>
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<tr>
<td><strong>IRS Forms</strong></td>
<td>1094-C</td>
<td>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</td>
</tr>
<tr>
<td>1095-C</td>
<td>Employer-Provided Health Insurance Offer and Coverage</td>
<td></td>
</tr>
<tr>
<td>1095-B</td>
<td>Health Coverage</td>
<td></td>
</tr>
<tr>
<td><strong>IRS Systems</strong></td>
<td>FIRE</td>
<td>Filing Information Returns Electronically</td>
</tr>
<tr>
<td>AIR</td>
<td>ACA Information Returns Processing (System)</td>
<td></td>
</tr>
<tr>
<td><strong>Portal Access Methods</strong></td>
<td>UI</td>
<td>User Interface</td>
</tr>
<tr>
<td>A2A</td>
<td>Application to Application</td>
<td></td>
</tr>
<tr>
<td><strong>Record-level Unique Identifier Components</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BCID</td>
<td>Business Correlation ID</td>
<td></td>
</tr>
<tr>
<td>UUID</td>
<td>• Universally Unique Identifier (UUID) – Contained within Business Correlation ID</td>
<td></td>
</tr>
<tr>
<td>UTID</td>
<td>Unique Transmission ID (incorporates the IRS Business Correlation ID)</td>
<td></td>
</tr>
<tr>
<td>USID</td>
<td>Unique Submission ID (Identifies a 1094 Transmittal record)</td>
<td></td>
</tr>
<tr>
<td>URID</td>
<td>Unique Record ID (identifies 1095 records)</td>
<td></td>
</tr>
<tr>
<td>XPath</td>
<td>XPath is a syntax for defining parts of an XML document – here, we are using XPath to quickly find the form and data element within a form in which an error occurs</td>
<td></td>
</tr>
</tbody>
</table>