



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
June 23, 2015*

Overview of the Early Look AIR Submission Composition
and Reference Guide



Agenda

This is the sixth AIR working group webinar; previous sessions have provided an overview of the ACA Information Returns program, electronic filing requirements (e.g. forms, schemas, and business rules) and Publications 5164 and 5165. This session will focus on the overview of the AIR Submission Composition and Reference Guide.

Things To Know

Composition and Reference Guide Overview

Outstanding TCC Questions

Live Q&A



Things To Know

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.
- The TCC application will be available online on June 29, 2015.
- Testing for Calendar Year 2014 (voluntary year) returns will begin July 29, 2015 and Calendar Year 2014 returns may be filed beginning October 22, 2015.
- Corrections are not required for Calendar Year 2014 (voluntary year) returns. Corrections that are submitted will be accepted.
- Corrections will be required for Calendar Year 2015 (mandatory year) returns.
- Returns for Calendar Year 2015 (mandatory year) must be filed with the IRS by February 28, 2016 (paper) or March 31, 2016 (electronic).
- Draft ACA Information Return Forms for Calendar Year 2015 (mandatory year) have been posted to IRS.gov.



AIR Submission Composition and Reference Guide

This publication provides guidance to all types of external transmitters about composing and successfully transmitting compliant ACA Information Return submissions to IRS.

Scope:

- Covers details on composing and submitting Form 1094/1095-Bs and Form 1094/1095-Cs by transmitters to IRS.
- 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).

Key topics of the publication include:

- Interface Overview
- Composing The Transmission
- Transmitting the Data File



Interface Overview

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



Interface Overview (cont.)

- **ISS-UI Channel:** In this channel, a user interface is exposed via the IRS Integrated Enterprise Portal (IEP) where a user will login and if authenticated and authorized will be allowed to upload files containing Information Returns. Information Returns are uploaded as XML files using the Hypertext Transfer Protocol (HTTP) over Transport Layer Security (TLS).
- **ISS-A2A Channel:** This channel exposes a SOAP Web Service interface via the external-facing IRS IEP. Using the web services request-response model, Information Returns are transmitted along with SOAP messages as MTOM-encoded attachments. The SOAP message will carry the credentials for authentication and authorization. The Information Return data is sent in XML structured data files.



Composing the 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 zero or more Form 1095-Cs
- A transmission will contain:
 - One or more Form 1094/1095-B submissions (transmittals/payee records)
 - One or more Form 1094/1095-C submissions (transmittals/payer records)

The transmission may not contain commingled B and C submissions.



Composing the Transmission (cont.)

The XML Schemas for Form 1094/1095-B and Form 1094/1095 C include elements designed to uniquely identify ACA Information Returns transmissions (UTID), submissions within the transmission (SID), and records within the submission (RID). 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 and corrections.



Composing the Transmission (cont.)

- When the IRS successfully receives a transmission for processing, a unique Receipt ID is generated which uniquely identifies the transmission.
- 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.



Transmitting the Data File - ISS-UI

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 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 application. 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 (manifest and form data file).



Transmitting the Data File - ISS-UI (cont.)

- 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.

- Once the file is processed, the status is made available for the transmitter to retrieve.
 - 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) is returned to the transmitter through the user interface.

- 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.



Transmitting the Data File - ISS-A2A

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. MTOM is the only method allowed by the IRS for transmitters to attach files to a SOAP Message for ACA Information Returns.

- A SOAP message is a XML structure consisting of *SOAP Envelope*, *SOAP Header* and *SOAP Body*.



Transmitting the Data File - ISS-A2A (cont.)

- SOAP Header:
 - **WS-Addressing** – Provides mechanisms for endpoint-to-endpoint identification in SOAP messages
 - **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

- Since some of the elements involve security protocols the IRS does not post them publicly on IRS.gov. A QuickAlert will be issued soon on how to request a copy of the WSDLs which contain them.



Transmitting the Data File - ISS-A2A (cont.)

- The SOAP Body contains the request message and the Form Data File as MTOM attachment submitted by the transmitter application.
- Only one Form Data File will be accepted as an attachment sent by a transmitter. If errors are found during processing only one Error Data File will be returned as an attachment by IRS to the transmitter.



For More Information

Information about the Affordable Care Act Information Returns (AIR) Program page can be found at <http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program>.

The following topics are available:

- [AATS Test Scenarios](#) (including the AATS Updates)
- AIR User Guides and Publications
- AIR Schemas and Business Rules

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-QuickAlerts>

Outstanding TCC Questions

Live Q&A



Non-Technical Online Resources

Topic	Details	Source
ACA Tax Law	IRS ACA Homepage	irs.gov/aca
	4980H – Employer Shared Responsibility Provisions	http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions
	4980H Q&As	http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act
	6056 Information Reporting Overview	http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers
	6056 Information Reporting Q&As	http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056
	6055 Information Reporting Overview	irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage
	6055 Information Reporting Q&As	irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055
	Legal Guidance and Other Resources	irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance
	e-File Overview	irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports



Technical Online Resources

Topic	Details	Source
ACA Information Returns (AIR) Program	AIR Homepage	Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program
	Did You Know?	Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F
	Working Group Meeting Details	Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview
	Schema to Form Crosswalk	irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf
	2014 DRAFT Schemas	Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR)">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR)
	Publication 5164 (Early Look)	http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/Draft_%20Publication_%205164.pdf
	Publication 5165 (Early Look)	Returns/Affordable-Care-Act-Information-Return-AIR-Program">http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program
	AIR Submission Composition and Reference Guide (Early Look)	http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/AIR_Composition_and_Reference_Guide.pdf
	AIR Mailbox – <i>Technical Inquiries Only</i>	airmailbox@irs.gov
	Subscribe to Quick Alerts	http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts



Additional Online Resources

Topic	Details	Source
Forms and Instructions	2014 Form 1094-B	http://www.irs.gov/pub/irs-pdf/f1094b.pdf
	2014 Form 1095-B	http://www.irs.gov/pub/irs-pdf/f1095b.pdf
	2014 Instructions 1094/1095-B	http://www.irs.gov/pub/irs-pdf/i109495b.pdf
	2014 Form 1094-C	http://www.irs.gov/pub/irs-pdf/f1094c.pdf
	2014 Form 1095-C	http://www.irs.gov/pub/irs-pdf/f1095c.pdf
	2014 Instructions 1094/1095-C	http://www.irs.gov/pub/irs-pdf/i109495c.pdf
	2015 Draft Form 1094-B	http://www.irs.gov/pub/irs-dft/f1094b--dft.pdf
	2015 Draft Form 1095-B	http://www.irs.gov/pub/irs-dft/f1095b--dft.pdf
	2015 Draft Form 1094-C	http://www.irs.gov/pub/irs-dft/f1094c--dft.pdf
2015 Draft Form 1095-C	http://www.irs.gov/pub/irs-dft/f1095c--dft.pdf	
Regulations	4980H Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf
	6055 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf
	6056 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf

Appendix



Non-Technical Online Resources

Topic	Details	Source
ACA Tax Law	IRS ACA Homepage	irs.gov/aca
	4980H – Employer Shared Responsibility Provisions	http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions
	4980H Q&As	http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act
	6056 Information Reporting Overview	http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers
	6056 Information Reporting Q&As	http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offer-of-Health-Insurance-Coverage-by-Employers-Section-6056
	6055 Information Reporting Overview	irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage
	6055 Information Reporting Q&As	irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055
	Legal Guidance and Other Resources	irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance
	e-File Overview	irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports

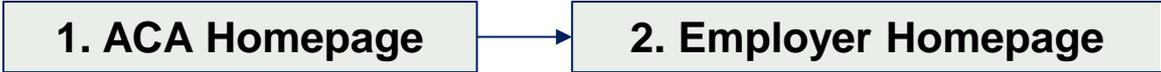
1. ACA Homepage



The screenshot shows the IRS ACA homepage with the following elements:

- Navigation Bar:** Subscriptions, Language, Information For..., Search, and Advanced.
- Menu:** Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, for Tax Pros.
- Header:** Affordable Care Act Tax Provisions.
- Left Sidebar:** Affordable Care Act Topics
 - Individuals and Families
 - Employers
 - Other Organizations
 - Tax Professionals
 - What's Trending
 - News
 - Health Care Tax Tips
 - Questions and Answers
 - List of Tax Provisions
 - Legal Guidance and Other Resources
 - Affordable Care Act Tax Provisions Home
- Main Content:** Affordable Care Act (ACA) Tax Provisions
 - Contains comprehensive health insurance reforms. This law includes tax provisions for individuals and families, as well as businesses, insurers, tax-exempt organizations, and other entities. For individuals, the law requires you and everyone on your tax return to have health care coverage or claim an exemption or make a payment with your return. It also includes provisions for the Health Insurance Marketplace where individuals can purchase health insurance coverage. For those who purchased coverage through the Marketplace, you may be eligible for the premium tax credit. These provisions of the health care law will result in important changes, including how individuals and families file their taxes. The law also contains benefits and responsibilities for other organizations, including employers.
 - Checkmark icon: Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption.
 - Individuals & Families:** You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.
 - Employers:** The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.
 - Forms and Publications:**
 - Form 8965
 - Form 8962
 - Publication 5187
- Annotations:**
 - A yellow callout box labeled "Employer Homepage" points to the "Employers" link in the sidebar.
 - Another yellow callout box labeled "Employer Homepage" points to the "Learn more..." button under the "Employers" section.

Employers Homepage



Filing
Payments
Refunds
Credits & Deductions
News & Events
Forms & Pubs
Help & Resources
for Tax Pros

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- [Affordable Care Act Tax Provisions Home](#)

Affordable Care Act Tax Provisions for Employers

[Español](#)

The Affordable Care Act, or health care law, contains benefits and responsibilities for employers. The size and structure of your workforce – small, large, or part of a group – helps determine what applies to you. However, if you have no employees, the following information does not apply to you.

Small Employers



Small employers, generally those with fewer than 50 full-time employees, may be eligible for credits and other benefits.

[> More...](#)

Large Employers



A large employer has 50 or more full-time employees or equivalents.

[> More...](#)

How do I know if I am a small or large employer? Why does it matter?

An employer's size is determined by the number of its employees. Employer benefits, opportunities and requirements are dependent upon the employer's size and the applicable rules. Generally, an employer with 50 or more full-time employees or equivalents will be considered a large employer.

Full-time equivalent employees may be eligible for a [Small Business Health Options Program \(SHOP\)](#) to help cover the cost of providing coverage. Fewer employees may be eligible to buy coverage through the Small Business Health Options Program (SHOP). Learn more at [HealthCare.gov](#).

- **Small Business Health Options Program (SHOP)** full-time equivalent employees will need to file an [annual information return](#) reporting whether and what health insurance they offered employees. In addition, they are subject to the [Employer Shared Responsibility provisions](#).
- Regardless of size, all employers that provide self-insured health coverage to their employees **must file an annual return** reporting certain information for each employee they cover.

Certain affiliated employers with common ownership or part of a controlled group must aggregate their employees to determine their workforce size. Proposed [regulations](#) (pdf) and [FAQs](#) provide more information about determining the size of your workforce.

Employer Shared Responsibility Provision (4980H) Overview

Information Reporting for ALEs (6056) Overview

HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

Go to HealthCare.gov >

Employer Topics

- > Small Business Health Care Tax Credit
- > Employer Shared

Related Links

- > Small Business Administration
- > Department of Labor
- > BusinessUSA



Employer Shared Responsibility Provisions (4980H) Overview

1. ACA Homepage

2. Employer Homepage

3. 4980H Overview

The screenshot shows the IRS website page for "Employer Shared Responsibility Provisions". At the top, there are navigation links for "Subscriptions", "Language", and "Information For...". A search bar is present with the text "Search" and a magnifying glass icon, followed by the word "Advanced". Below the search bar is a horizontal menu with categories: "Filing", "Payments", "Refunds", "Credits & Deductions", "News & Events", "Forms & Pubs", "Help & Resources", and "for Tax Pros". The main content area is titled "Employer Shared Responsibility Provisions" and includes a "Basic Information" section with three bullet points. A "Related Links" box on the right contains links to "Small Business Administration", "Department of Labor", and "BusinessUSA". A yellow callout box on the right side of the page lists details included on the page. At the bottom, there is a section titled "Which Employers are Subject to the Employer Shared Responsibility Provisions?" and a note about the types of employers that can be ALEs.

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- Affordable Care Act Tax Provisions Home

Employer Shared Responsibility Provisions

Basic Information

- Under the Affordable Care Act's employer shared responsibility provisions, certain employers (called applicable large employers or ALEs) must either offer [minimum essential coverage](#) that is "affordable" and that provides "minimum value" to their full-time employees (and their dependents), or potentially make an employer shared responsibility payment to the IRS. The employer shared responsibility provisions are sometimes referred to as "the employer mandate" or "the pay or play provisions." The vast majority of employers will fall below the ALE threshold number of employees and, therefore, will not be subject to the employer shared responsibility provisions.
- The employer shared responsibility provisions are first effective on January 1, 2015, but [transition relief](#) from certain requirements is available for 2015.
- The same employers that are subject to the employer shared responsibility provisions (that is, ALEs) also have [information reporting responsibilities](#) regarding minimum essential coverage offered to employees. These responsibilities require employers to send reports to employees and to the IRS on new forms the IRS created for this purpose. An employer that sponsors self-insured health insurance coverage – whether or not the employer is an ALE – has [insurer information reporting responsibilities](#) as a provider of [minimum essential coverage](#). Also see our [Q&A pages for offers of health insurance coverage by employers \(Section 6056\)](#) and [information reporting by health coverage providers \(Section 6055\)](#).

Which Employers are Subject to the Employer Shared Responsibility Provisions?

ALEs are subject to the employer shared responsibility provisions. Whether an employer is an ALE in a particular calendar year depends on the size of the employer's workforce in the preceding calendar year. To be an ALE for a particular calendar year, an employer must have had an average of at least 50 full-time employees (including full-time-equivalent employees) during the preceding calendar year. So, for example, an employer will use information about the size of its workforce during 2016 to determine if it is an ALE for 2017.

All types of employers can be ALEs, including tax-exempt organizations and government entities.

If an ALE is made up of multiple employers (called applicable large employer, or ALE,

Related Links

- › Small Business Administration
- › Department of Labor
- › BusinessUSA

This page also includes details on:

- Circumstances for owing a payment
- Calculating the payment
- Identifying full-time employees
- Transition Relief



Information Reporting by ALEs (6056) Overview

1. ACA Homepage

2. Employer Homepage

3. 6056 Overview

The screenshot shows the IRS website interface. At the top, there are navigation links for Subscriptions, Language, and Information For... A search bar is present with the text 'Search' and a magnifying glass icon, followed by the word 'Advanced'. Below the search bar is a horizontal menu with categories: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled 'Information Reporting by Applicable Large Employers'. On the left, there is a sidebar with 'Affordable Care Act Topics' including: Individuals and Families, Employers, Other Organizations, Tax Professionals, What's Trending, News, Health Care Tax Tips, Questions and Answers, List of Tax Provisions, Legal Guidance and Other Resources, and Affordable Care Act Tax Provisions Home. The main content includes a 'Basic Information' section with three bullet points: 1. Applicable large employers (ALE) must report to the IRS information about the health care coverage, if any, they offered to full-time employees. The IRS will use this information to administer the employer shared responsibility provisions and the premium tax credit. 2. ALEs also must furnish to employees a statement that includes the same information provided to the IRS. Employees may use this information to determine whether, for each month of the calendar year, they may claim the premium tax credit on their individual income tax returns. 3. Some ALEs may be eligible to use an alternative reporting method designed to simplify and reduce the cost of reporting. For more information about the alternative reporting methods, see section 301.6056-1(j) of the regulations. Below this is a section titled 'Coordination With the Employer Shared Responsibility and Premium Tax Credit Provisions' with a paragraph of text. At the bottom is a section titled 'Affected Employers' with a paragraph of text. On the right side of the page, there is a 'Related Links' section with a link for 'Small Business Administration'. A yellow callout box on the right contains a list of details included on the page.

Subscriptions Language Information For...
Search Advanced
Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Information Reporting by Applicable Large Employers

Basic Information

- Applicable large employers (ALE) must report to the IRS information about the health care coverage, if any, they offered to full-time employees. The IRS will use this information to administer the [employer shared responsibility provisions](#) and the premium tax credit.
- ALEs also must furnish to employees a statement that includes the same information provided to the IRS. Employees may use this information to determine whether, for each month of the calendar year, they may claim the premium tax credit on their individual income tax returns.
- Some ALEs may be eligible to use an alternative reporting method designed to simplify and reduce the cost of reporting. For more information about the alternative reporting methods, see section 301.6056-1(j) of the [regulations](#).
- ALEs that file 250 or more information returns during the calendar year must file the returns electronically. For more information, see these [Questions and Answers](#) and the "How to File Electronically" section below. For information on the communication procedures, transmission formats, business rules and validation procedures for returns transmitted electronically through the ACA Information Reports (AIR) system, review draft [Publication 5165](#), Guide for Electronically Filing Affordable Care Act (ACA) Information Returns.

Coordination With the Employer Shared Responsibility and Premium Tax Credit Provisions

This information reporting is integral to the administration of the employer shared responsibility provisions because it provides information to the IRS about the health coverage, if any, an employer offers to its full-time employees. Information reporting also is integral to the administration of the premium tax credit. The IRS and any employee who does not enroll in an employer plan (but instead enrolls in coverage at the Health Insurance Marketplace) need information on the employer's offer of coverage, including the cost of coverage, to determine whether that individual is eligible for the premium tax credit.

Affected Employers

This information reporting provision requires an ALE to report information about health insurance coverage offered to its full-time employees (and their dependents). ALEs are required to report to the IRS, as well as to their full-time employees, regardless of whether the ALE actually

Related Links

- Small Business Administration

This page also includes details on:

- Controlled Group / Common Ownership
- When to report
- Information to be reported to the IRS
- Information to be furnished to full-time employees
- How to report
- Self-Insured Employers
- How to file electronically
- Information Reporting Penalties
- Additional Publications



IRS ACA Homepage

1. ACA Homepage

The screenshot shows the IRS website's ACA homepage. At the top, there are navigation links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation is a main banner for 'Affordable Care Act Tax Provisions' featuring a photo of a doctor and a woman. A yellow callout box points to 'Other Organizations (e.g., Health Coverage Providers)' in the 'Affordable Care Act Topics' list. The main content area includes a detailed description of the ACA, a 'Check' icon indicating that many people already have coverage, and sections for 'Individuals & Families' and 'Employers'. A 'HealthCare.gov' banner is also visible on the right side.

Affordable Care Act Topics

- Individuals and Families
- **Employers**
- **Other Organizations**
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- **Affordable Care Act Tax Provisions Home**

HealthCare.gov
Get more information about the Affordable Care Act from the Department of Health & Human Services.
[Go to HealthCare.gov](#)

Individuals & Families
You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.

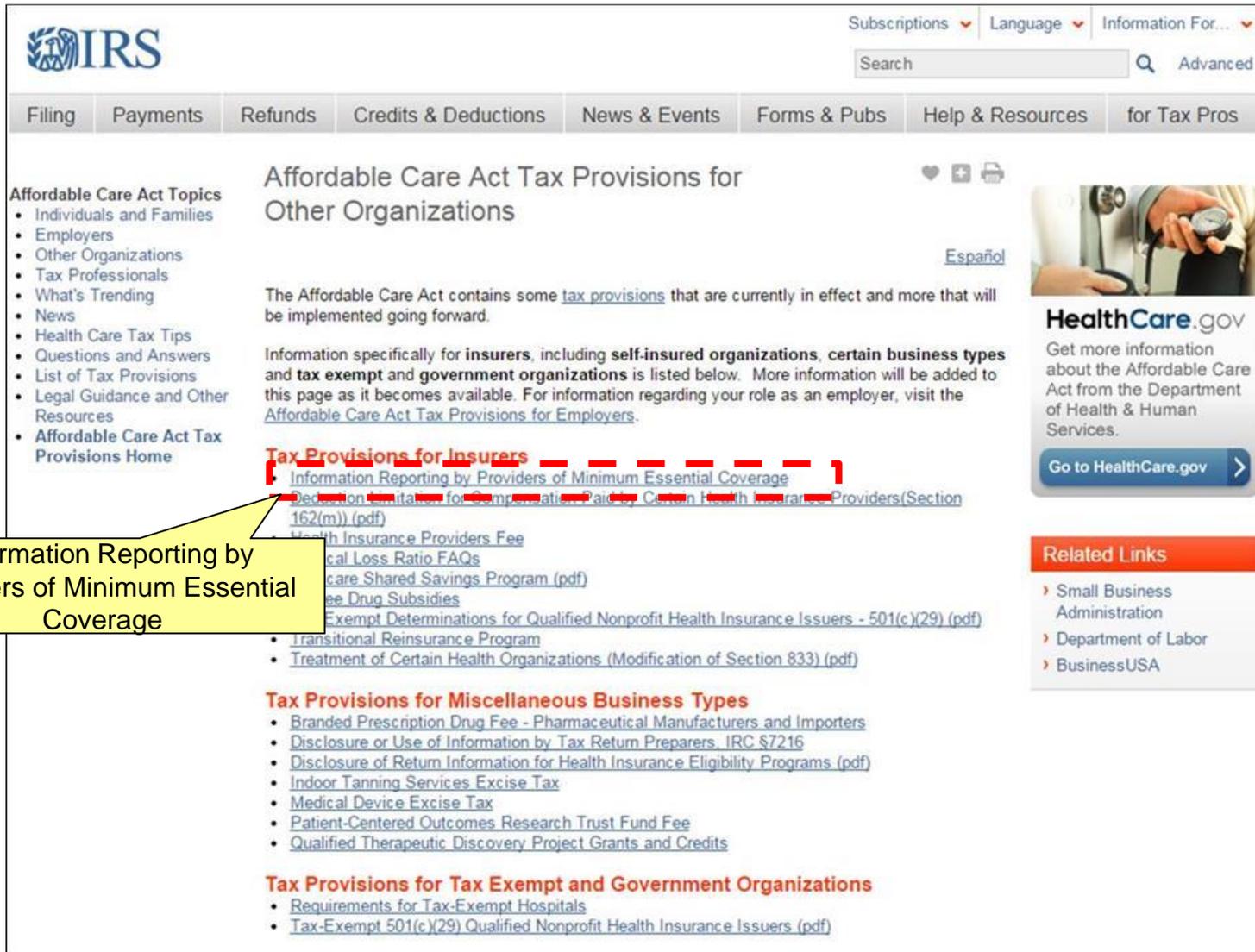
Employers
The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.

[Learn more...](#)

Information for Other Organizations

1. ACA Homepage

2. Other Organizations Homepage



The screenshot shows the IRS website's 'Affordable Care Act Tax Provisions for Other Organizations' page. The page features a navigation menu with categories like 'Filing', 'Payments', 'Refunds', 'Credits & Deductions', 'News & Events', 'Forms & Pubs', 'Help & Resources', and 'for Tax Pros'. The main content area includes a sidebar with 'Affordable Care Act Topics' such as 'Individuals and Families', 'Employers', 'Other Organizations', 'Tax Professionals', 'What's Trending', 'News', 'Health Care Tax Tips', 'Questions and Answers', 'List of Tax Provisions', 'Legal Guidance and Other Resources', and 'Affordable Care Act Tax Provisions Home'. The main text explains that the ACA contains various tax provisions and provides information for insurers, self-insured organizations, and tax-exempt and government organizations. A specific link is highlighted with a red dashed box: 'Information Reporting by Providers of Minimum Essential Coverage'. A yellow callout box points to this link with the text 'Information Reporting by Providers of Minimum Essential Coverage'. Other links include 'Decision Criteria for Compensation Paid by Certain Health Insurance Providers (Section 162(m)) (pdf)', 'Health Insurance Providers Fee', 'Medical Loss Ratio FAQs', 'Health Care Shared Savings Program (pdf)', 'Prescription Drug Subsidies', 'Exempt Determinations for Qualified Nonprofit Health Insurance Issuers - 501(c)(29) (pdf)', 'Transitional Reinsurance Program', and 'Treatment of Certain Health Organizations (Modification of Section 833) (pdf)'. The page also features a 'Tax Provisions for Miscellaneous Business Types' section with links to 'Branded Prescription Drug Fee - Pharmaceutical Manufacturers and Importers', 'Disclosure or Use of Information by Tax Return Preparers, IRC §7216', 'Disclosure of Return Information for Health Insurance Eligibility Programs (pdf)', 'Indoor Tanning Services Excise Tax', 'Medical Device Excise Tax', 'Patient-Centered Outcomes Research Trust Fund Fee', and 'Qualified Therapeutic Discovery Project Grants and Credits'. A 'Tax Provisions for Tax Exempt and Government Organizations' section includes links to 'Requirements for Tax-Exempt Hospitals' and 'Tax-Exempt 501(c)(29) Qualified Nonprofit Health Insurance Issuers (pdf)'. On the right side, there is a 'HealthCare.gov' banner and a 'Related Links' section with links to 'Small Business Administration', 'Department of Labor', and 'BusinessUSA'.

Information Reporting by Providers of Minimum Essential Coverage



Information Reporting by Providers of Minimum Essential Coverage (6055) Overview

1. ACA Homepage

2. Other Organizations Homepage

3. 6055 Overview

The screenshot shows the IRS website interface. At the top, there is a navigation bar with links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation bar, there are tabs for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled 'Information Reporting by Providers of Minimum Essential Coverage'. It includes a 'Basic Information' section with a bulleted list of key points, a 'When to Report' section with a paragraph of text, and a 'Related Links' sidebar on the right. The sidebar contains links for Small Business Administration, Department of Labor, and BusinessUSA. A yellow callout box on the right side of the page lists details included on the page.

Information Reporting by Providers of Minimum Essential Coverage

Basic Information

- Any person, including health insurance issuers, self-insured employers, government agencies, and other entities, that provide minimum essential coverage to an individual during a calendar year must report certain information to the IRS.
- Providers of minimum essential coverage also must furnish, for each covered individual, a statement that includes the same information provided to the IRS.
- Providers that file 250 or more section 6055 information returns during the calendar year must file the returns electronically. See [How to File Electronically](#), below.
- The information furnished and reported is used by individuals and the IRS to verify the months, if any, in which individuals were covered by minimum essential coverage and, therefore, have satisfied the individual shared responsibility requirement of section 5000A of the Internal Revenue Code.
- Minimum essential coverage is defined in [Internal Revenue Code section 5000A\(f\)](#) and the [regulations](#) under that section.

When to Report

Providers of minimum essential coverage (other than self-insured ALE members) must file [Form 1095-B](#), and [Form 1094-B](#), *Transmittal of Health Coverage Information Returns*, with the IRS annually, no later than February 28 (March 31 if filed electronically) of the year immediately following the calendar year to which the return relates. Reporting requirements of ALE members are discussed below under Self-Insured Employers.

Also, providers of minimum essential coverage are required to furnish a statement for each covered individual by January 31 of the year following the calendar year for which the information return must be filed with the IRS.

[Transition relief](#) provides that the first information returns filed with the IRS and statements furnished to individuals who are provided minimum essential coverage are not due until 2016, for coverage provided in 2015. Thus, under this transition relief, the first statements furnished to covered individuals must be furnished by January 31, 2016, and the first information returns filed with the IRS must be filed by February 28, 2016 (March 31, 2016, if filed electronically).

Related Links

- › Small Business Administration
- › Department of Labor
- › BusinessUSA

This page also includes details on:

- Information to be reported to the IRS
- Information to be furnished to the individual
- How to report
- How to file electronically
- Self-Insured Employers
- Information Reporting Penalties
- Q&As
- Regulations



IRS ACA Homepage

1. ACA Homepage

The screenshot shows the IRS website's ACA homepage. At the top, there are navigation links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation is a main menu with categories: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main banner features the text 'Affordable Care Act Tax Provisions' and an image of a doctor and a patient. The central content area is titled 'Affordable Care Act (ACA) Tax Provisions' and includes a 'Español' link. A yellow callout box with a speech bubble points to the 'Questions and Answers List of Tax Provisions' link in the left sidebar. Below the main title, there is a paragraph of introductory text about the ACA. A checkmark icon is followed by a paragraph about individuals and families. At the bottom, there are two columns: 'Individuals & Families' and 'Employers', each with a 'Learn more...' button. On the right side, there is a 'HealthCare.gov' section and a 'Forms and Publications' section with links to Form 8965, Form 8962, and Publication 5187.

Affordable Care Act (ACA) Tax Provisions

Questions & Answers Homepage

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- **Health Care Tax Tips**
- **Questions and Answers List of Tax Provisions**
- Legal Guidance and Other Resources
- **Affordable Care Act Tax Provisions Home**

comprehensive health insurance reforms. This law includes tax provisions for individuals, families, as well as businesses, insurers, tax-exempt organizations, and government entities. For individuals, the law requires you and everyone on your return to report health care coverage or claim an exemption or make a payment with your return. It also establishes a Health Insurance Marketplace where individuals can purchase health insurance coverage. For those who purchased coverage through the Marketplace, you may be eligible for the premium tax credit. These provisions of the health care law will result in important changes, including how individuals and families file their taxes. The law also contains benefits and responsibilities for other organizations, including employers.

Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption.

Individuals & Families

You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.

Employers

The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.

HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

Go to HealthCare.gov

Forms and Publications

- › Form 8965
- › Form 8962
- › Publication 5187



Questions & Answers Homepage

1. ACA Homepage

2. Questions & Answers Homepage

Affordable Care Act Tax Provisions Questions and Answers

Questions and answers have been prepared for each of the provisions listed below. The IRS will update this page as additional information or new guidance becomes available.

Individuals and Families

- [Additional Medicare Tax](#)
- [Health Flexible Spending Arrangements](#)
- [Itemized Deduction for Medical Expenses - Changes](#)
- [Net Investment Income Tax](#)
- [Premium Tax Credit](#)
- [Reporting Social Security Numbers to Your Health Insurance Company](#)

Employers

- [Employer Health Care Arrangements](#)
- [Employer Information Reporting on Form 1094-C and Form 1095-C](#)
- [Employer Shared Responsibility](#)
- [Health Flexible Spending Arrangements \(FSA\)](#)
- [Information Reporting by Health Coverage Providers \(Section 6055\)](#)
- [PCORI - Patient Centered Outcomes Research Institute - Trust Fund Fee](#)
- [Reporting of Offers of Health Insurance Coverage by Employers \(Section 6056\)](#)
- [Reporting Social Security Numbers to Your Health Insurance Company](#)
- [Reporting Value of Employer-provided Health coverage on Form W-2](#)
- [Small Business Health Care Tax Credit](#)

Related Links

- What to Expect at Tax Time
- Gathering Your Health Coverage Documentation
- How ACA affects you - Chart
- How ACA affects your return - Chart

Q&A: Employer Shared Responsibility Provisions (4980H)

Q&A: Information Reporting by Health Coverage Providers (6055)

Q&A: Information Reporting by ALEs (6056)



Q&As: Employer Shared Responsibility Provisions (4980H)

1. ACA Homepage

2. Questions & Answers Homepage

3. 4980H Q&As

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Questions and Answers on Employer Shared Responsibility Provisions Under the Affordable Care Act

On Feb. 10, 2014, the IRS and Treasury issued [final regulations](#) on the Employer Shared Responsibility provisions under section 4980H of the Internal Revenue Code. More information is available on the [employer shared responsibility page](#). The following questions and answers provide helpful information about the guidance:

- [Basics of the Employer Shared Responsibility Provisions](#): Questions 1-3
- [Which Employers are Subject to the Employer Shared Responsibility Provisions](#): Questions 4-14
- [Identification of Full-Time Employees](#): Questions 15-17
- [Liability for the Employer Shared Responsibility Payment](#): Questions 18-23
- [Calculation of the Employer Shared Responsibility Payment](#): Questions 24-26
- [Making an Employer Shared Responsibility Payment](#): Questions 27-28
- [Transition Relief](#): Questions 29-39
- [Basics for Small Employers](#): Questions 40-42
- [Related Provisions](#): Questions 43-47
- [Additional Information](#): Questions 48-56

[Basics of the Employer Shared Responsibility Provisions](#)

1. What are the Employer Shared Responsibility provisions?

For 2015 and after, employers employing at least a certain number of employees (generally 50 full-time employees or a combination of full-time and part-time employees that is equivalent to 50

HealthCare.gov
on the Care
tment
Services.
Go to HealthCare.gov

4980H Q&A topics



Q&As: Information Reporting by Health Coverage Providers (6055)

1. ACA Homepage

2. Questions & Answers Homepage

3. 6055 Q&As

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Questions and Answers on Information Reporting by Health Coverage Providers (Section 6055)

Information reporting under section 6055 is voluntary for coverage providers in calendar year 2014. Reporting is first required in early 2016 for coverage providers in calendar years 2015 and 2016. See question 2 below for details. More information is available on the [information reporting requirements for providers of minimum essential coverage page](#). For an electronic brochure that provides an overview to help health coverage providers understand their reporting responsibilities, see [Publication 5215, Affordable Care Act: Reporting Responsibilities for Health Coverage Providers](#).

- [Basics of Provider Reporting](#): Questions 1-4
- [Who is Required to Report](#): Questions 5-15
- [What Information Must Providers Report](#): Questions 16-19
- [How and When to Report the Required Information](#): Questions 20-29

6055 Q&A topics

[Go to HealthCare.gov](#)

Basics of Provider Reporting

1. What are the information reporting requirements for providers of health coverage?

The Affordable Care Act added section 6055 to the Internal Revenue Code, which provides that every provider of minimum essential coverage will report coverage information by filing an



Q&As: Information Reporting by ALEs (6056)

1. ACA Homepage

2. Questions & Answers Homepage

3. 6056 Q&As

Subscriptions Language Information For... Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Questions and Answers on Reporting of Offers of Health Insurance Coverage by Employers (Section 6056)

Information reporting under section 6056 is voluntary for calendar year 2014. Reporting is required in early 2016 with respect to calendar year 2015. For more information, see [the information reporting by applicable large employers page](#). More information is available on the [information reporting by applicable large employers page](#).

- [Basics of Employer Reporting](#): Questions 1-4
- [Who is Required to Report](#): Questions 5-8
- [Methods of Reporting](#): Questions 9-13
- [What Information Must ALE Members Report](#): Questions 14-16
- [How and When to Report the Required Information](#): Questions 17-25

Basics of Employer Reporting

1. What are the information reporting requirements for employers relating to offers of health insurance coverage under employer-sponsored plans?

The Affordable Care Act added section 6056 to the Internal Revenue Code, which requires applicable large employers to file information reporting returns with the IRS and provide statements to

6056 Q&A topics

HealthCare.gov

Go to HealthCare.gov



IRS ACA Homepage (IRS.gov/aca)

1. ACA Homepage

The screenshot shows the IRS ACA homepage. At the top, there is a navigation bar with the IRS logo, a search bar, and links for Subscriptions, Language, and Information For... Below this is a secondary navigation bar with links for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main header features the text "Affordable Care Act Tax Provisions" over a background image of a doctor and a patient. Below the header, there is a section titled "Affordable Care Act (ACA) Tax Provisions" with a yellow callout box pointing to the "Legal Guidance and Other Resources" link in the left sidebar. The sidebar also contains a list of "Affordable Care Act Topics" and a "Go to HealthCare.gov" button. The main content area includes a paragraph about the ACA, a "Check" icon with text about insurance coverage, and two columns for "Individuals & Families" and "Employers" with "Learn more..." buttons. On the right, there is a "Forms and Publications" section with links to Form 8965, Form 8962, and Publication 5187.

Subscriptions Language Information For...
Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Affordable Care Act Tax Provisions

Affordable Care Act (ACA) Tax Provisions

[Español](#)

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- **Legal Guidance and Other Resources**
- **Affordable Care Act Tax Provisions Home**

The Affordable Care Act (ACA) provides comprehensive health insurance reforms. This law includes tax provisions for individuals, as well as businesses, insurers, tax-exempt organizations, and employers. For individuals, the law requires you and everyone on your return to either purchase health insurance, claim an exemption, or make a payment with your return. It also establishes the Health Insurance Marketplace where individuals can purchase health insurance coverage. For those who purchased coverage through the Marketplace, you may be eligible for the premium tax credit. These provisions of the health care law will result in important changes, including how individuals and families file their taxes. The law also contains benefits and responsibilities for other organizations, including employers.

Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption.

Individuals & Families

You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.

[Learn more...](#)

Employers

The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.

[Learn more...](#)

HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

[Go to HealthCare.gov](#)

Forms and Publications

- › Form 8965
- › Form 8962
- › Publication 5187



Legal Guidance and Other Resources

1. ACA Homepage

2. Legal Guidance Homepage

Affordable Care Act Legal Guidance and Other Resources

- [Health Care Tax Tips, Flyers, Publications, Trifolds and Additional Materials](#)
- [YouTube Videos, Podcasts and Webinars](#)
- [Social Media](#)
- [News Releases](#)
- [Fact Sheets](#)
- [Legal Guidance – Announcements](#)
- [Legal Guidance – Regulations and Treasury Decisions](#)
- [Legal Guidance – Notices, Revenue Procedures and Revenue Rulings](#)

Health Care Tax Tips, Flyers, Publications, Trifolds and Additional Materials

Health Care Tax Tips
[Health Care Tax Tips](#) – Concise, timely and useful information designed to help individuals and employers understand the tax-related provisions of the Affordable Care Act

Flyers, Publications and Trifolds

- General Information
 - Health Care Law: What's New for Individuals & Families ([Publication 5187](#))
 - Health Care Law Online Resources ([Publication 5093](#))
 - [Flyer](#) on changes to health care plans, including FSAs
- Individuals and Families
 - Individual Shared Responsibility Decision

Links to:

- Health Care Tax Tips
- Publications
- Videos
- News Releases
- Legal Guidance
- etc.

Related Links

- › [What to Expect at Tax Time](#)
- › [Gathering Your Health Coverage Documentation](#)



Technical Online Resources

Topic	Details	Source
ACA Information Returns (AIR) Program	AIR Homepage	Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program
	Did You Know?	Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F
	Working Group Meeting Details	Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview
	Schema to Form Crosswalk	irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf
	2014 DRAFT Schemas	Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR)">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR)
	Publication 5164 (Early Look)	http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/Draft_%20Publication_%205164.pdf
	Publication 5165 (Early Look)	Returns/Affordable-Care-Act-Information-Return-AIR-Program">http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program
	AIR Submission Composition and Reference Guide (Early Look)	http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/AIR_Composition_and_Reference_Guide.pdf
	AIR Mailbox – <i>Technical Inquiries Only</i>	airmailbox@irs.gov
	Subscribe to Quick Alerts	http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts



Searching for AIR Homepage

1. IRS Homepage

Type "AIR" in Search Bar

The screenshot shows the IRS homepage with the search bar containing the text "AIR". A yellow callout box points to the search bar with the text "Type 'AIR' in Search Bar". The page layout includes the IRS logo, navigation tabs for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. Below the navigation are four main action buttons: "File Your Tax Return", "Get Your Refund Status", "Pay Your Tax Bill", and "IRS.gov En Español". The main content area is divided into several sections: "Forms and Pubs" with links to 1040, 941, 1040EZ, 8962, W-4, Tax Table, W-9, Pub 15, 1099-MISC, Pub 17, and More...; "Hot Topics" with links to Get Free Tax Preparation Help, Did You Receive a 5071C Letter?, How to Change Your Tax Withholding, Apply for an Employer ID Number, Affordable Care Act Tax Provisions, and More...; "Tools" with links to Get Transcript of Your Tax Records, Request an Electronic Filing PIN, Find Answers to Your Tax Questions, Check Status of Your Amended Return, Renew or Obtain a PTIN for 2015, and More...; "Filing & Payment" with logos for where's my refund?, freefile, IRS e-file, and EFTPS; "News" with headlines like "\$1 Billion in Refunds Wait for Unfiled 2011 Returns", "Dirty Dozen Tax Scams", "Choosing Your Tax Professional", and "Taxpayer Bill of Rights"; "Tax Time Guide" with sub-sections for Free File, Filing Your Taxes, Tax Scams, and Health Care and Taxes, featuring a life preserver image and text about home office deductions; and "Social Media" with a video player for "When Will I Get My Refund?" and social media icons for YouTube, Twitter, Facebook, and LinkedIn.



Search Results

1. IRS Homepage

2. AIR Search Results

The screenshot shows the IRS website's search results page for the query 'AIR'. The page features a navigation bar with categories like 'Filing', 'Payments', 'Refunds', 'Credits & Deductions', 'News & Events', 'Forms & Pubs', 'Help & Resources', and 'for Tax Pros'. A search bar at the top right contains the text 'AIR' and a search icon. Below the search bar, the results are displayed under the heading 'Search Results'. A yellow callout box points to a red dashed box around the top recommendation: 'ACA Information Returns (AIR) Program' with the URL 'http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Retum-AIR-Program'. Below this, there are two other search results: 'Air Transportation Excise Tax - Audit Technique Guide' and 'Air Transportation Excise Tax ATG - Part 1'. On the right side, there are two sidebars: 'Forms & Instructions' and 'Publications', each with a list of relevant documents.

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Search Results

AIR Advanced

Top Recommendation

[ACA Information Returns \(AIR\) Program](http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Retum-AIR-Program)
<http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Retum-AIR-Program>

Sort by: Relevance | Date

[Air Transportation Excise Tax - Audit Technique Guide](http://www.irs.gov/.../Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-Audit-Technique-Guide)
www.irs.gov/.../Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-Audit-Technique-Guide
... Air Transportation Excise Tax - Audit Technique Guide. Publication Date - April, 2008. ... Table of Contents. Air Transportation Excise Tax ATG - Part 1. ...

[Air Transportation Excise Tax ATG - Part 1](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-ATG-Part-1)
www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-ATG-Part-1
... Air Transportation Excise Tax ATG - Part 1. Publication Date - April, 2008. ... Introduction - Air Transportation Excise Taxes. History. ...
[\[More results from www.irs.gov/Businesses/Small-Businesses-&Self-Employed \]](#)

Forms & Instructions

- Form 720 (Rev. January 2015)
- Instructions for Form 8928 (Rev. December 2013)
- Instruction 8038 (Rev. 4-2011)
- More..

Publications

- 2015 Publication 509
- Publication 510 (Rev. January 2015)
- Publication 4003 (Rev. 11-2014)
- More..

Link to AIR Program homepage

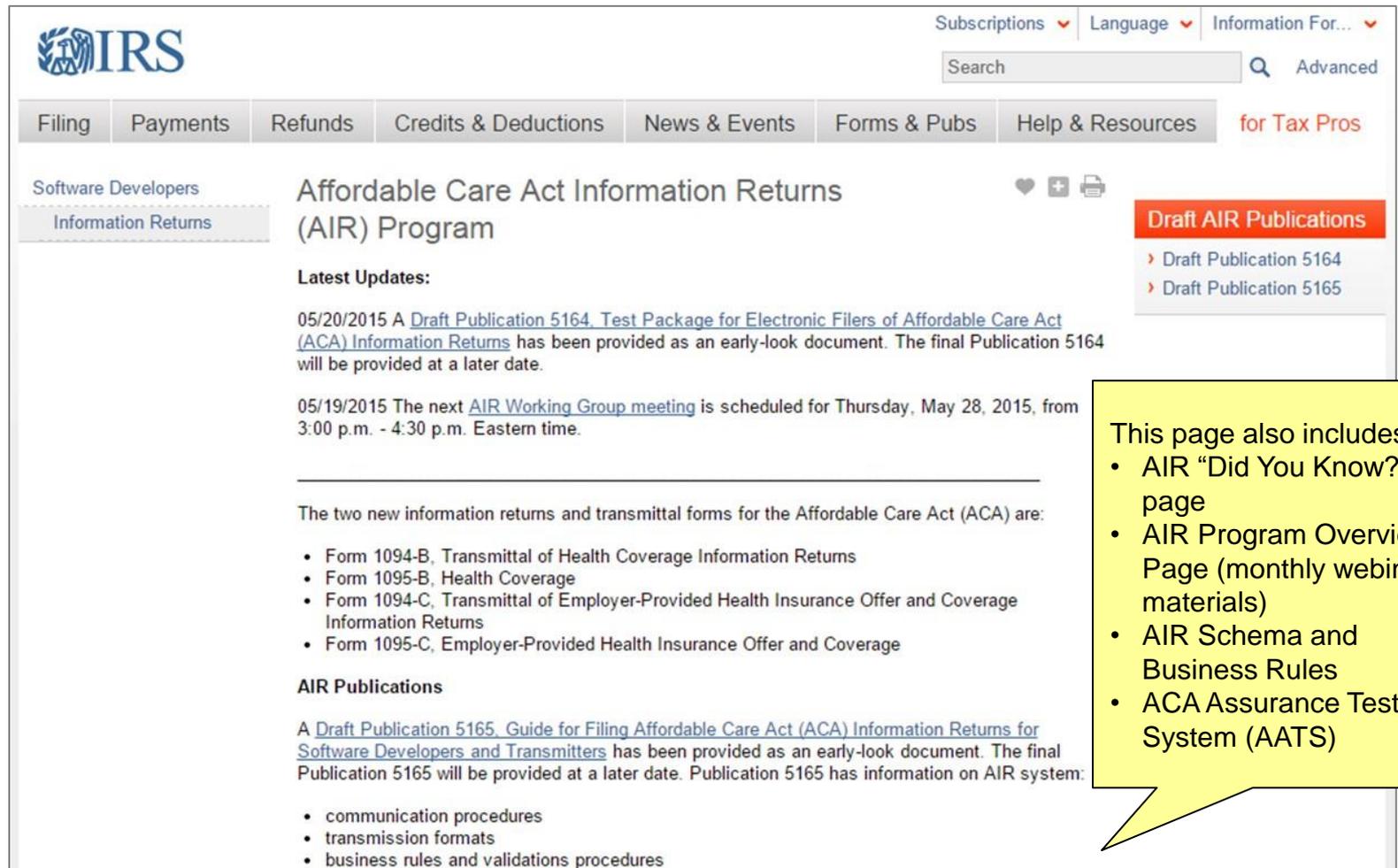


AIR Program Homepage

1. IRS Homepage

2. AIR Search Results

3. AIR Program Homepage



The screenshot shows the IRS website's AIR Program homepage. At the top, there is the IRS logo, a search bar, and navigation links for Subscriptions, Language, and Information For... Below this is a main navigation menu with categories like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, and Help & Resources. A secondary menu for Software Developers includes Information Returns. The main content area is titled 'Affordable Care Act Information Returns (AIR) Program' and features a 'Latest Updates' section with two entries: one from 05/20/2015 regarding Draft Publication 5164 and another from 05/19/2015 regarding an AIR Working Group meeting. Below this, it lists two new information returns and transmittal forms for the ACA: Form 1094-B, Form 1095-B, Form 1094-C, and Form 1095-C. There is also a section for AIR Publications, mentioning Draft Publication 5165. On the right side, there is a 'Draft AIR Publications' box listing Draft Publication 5164 and Draft Publication 5165. A yellow callout box on the right side of the screenshot lists additional content on the page.

Subscriptions Language Information For...
Search Advanced
Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros
Software Developers
Information Returns
Affordable Care Act Information Returns (AIR) Program
Draft AIR Publications
Draft Publication 5164
Draft Publication 5165
Latest Updates:
05/20/2015 A [Draft Publication 5164, Test Package for Electronic Filers of Affordable Care Act \(ACA\) Information Returns](#) has been provided as an early-look document. The final Publication 5164 will be provided at a later date.
05/19/2015 The next [AIR Working Group meeting](#) is scheduled for Thursday, May 28, 2015, from 3:00 p.m. - 4:30 p.m. Eastern time.
The two new information returns and transmittal forms for the Affordable Care Act (ACA) are:
• 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 Publications
A [Draft Publication 5165, Guide for Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#) has been provided as an early-look document. The final Publication 5165 will be provided at a later date. Publication 5165 has information on AIR system:
• communication procedures
• transmission formats
• business rules and validations procedures
This page also includes:
• AIR “Did You Know?” page
• AIR Program Overview Page (monthly webinar materials)
• AIR Schema and Business Rules
• ACA Assurance Testing System (AATS)



Additional Online Resources

Topic	Details	Source
Forms and Instructions	2014 Form 1094-B	http://www.irs.gov/pub/irs-pdf/f1094b.pdf
	2014 Form 1095-B	http://www.irs.gov/pub/irs-pdf/f1095b.pdf
	2014 Instructions 1094/1095-B	http://www.irs.gov/pub/irs-pdf/i109495b.pdf
	2014 Form 1094-C	http://www.irs.gov/pub/irs-pdf/f1094c.pdf
	2014 Form 1095-C	http://www.irs.gov/pub/irs-pdf/f1095c.pdf
	2014 Instructions 1094/1095-C	http://www.irs.gov/pub/irs-pdf/i109495c.pdf
	2015 Draft Form 1094-B	http://www.irs.gov/pub/irs-dft/f1094b--dft.pdf
	2015 Draft Form 1095-B	http://www.irs.gov/pub/irs-dft/f1095b--dft.pdf
	2015 Draft Form 1094-C	http://www.irs.gov/pub/irs-dft/f1094c--dft.pdf
2015 Draft Form 1095-C	http://www.irs.gov/pub/irs-dft/f1095c--dft.pdf	
Regulations	4980H Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf
	6055 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf
	6056 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf