



# ***Affordable Care Act (ACA) Information Returns (AIR)***

*Working Group Meeting  
November 17, 2015*

General Affordable Care Act Information Returns (AIR)  
Program Topics



# Agenda

This is the tenth 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), Publications 5164 and 5165, Employer Information Reporting Scenarios, indicator standardization, and a Tax Year 2014 recap. This session will focus on reviewing topics that address recent questions and issues, as well as the electronic correction process.

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<b>Things To Know</b>
<b>Electronic Correction Process</b>
<b>Q&amp;A</b>
<b>Reference Materials Review</b>



# 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 (~10,000 records), transmissions larger than 100MB must be split.
- The TCC application is now available online.
- Tax Year 2014 (voluntary year) returns:
  - Testing began July 29, 2015.
  - Filing began October 22, 2015.
  - Corrections are not required, but will be accepted.
  - No penalties imposed for voluntary year.
- Tax Year 2015 (mandatory year) returns:
  - Testing began November 2, 2015.
  - Filing will begin January 2016.
  - Corrections will be required.
  - No penalties for incorrect or incomplete information where good faith efforts to comply were made.
  - Returns must be furnished to recipients by February 1, 2016 (because January 31, 2016 is a Sunday).
  - Paper returns must be filed with the IRS by February 29, 2016.
  - Electronic returns must be filed with IRS by March 31, 2016.
  - Mandatory electronic filing for 250+ returns.



# Things To Know - continued

- Final ACA Information Return Forms/Instructions for Tax Year 2015 (mandatory year) have been posted to IRS.gov.
- Final Publication 5223 contains rules on (paper) ACA substitute forms and has been posted to IRS.gov.
- Draft (early look) versions of Publication 5164, Publication 5165, and the AIR Submission Composition and Reference Guide for Tax Year 2015 (mandatory year) are available on IRS.gov.
- Form 8809 – Applications for Extensions of Time to File Information Returns.
- Form 8508 – Requests for Waiver From Filing Information Forms Electronically.
- Software Developers, Transmitters, and Issuers should contact the Help Desk at 1-866-937-4130 for assistance in the following areas:
  - ACA Application for Transmitter Control Code (TCC)
  - ACA Assurance Testing System (AATS) or Communication Testing
  - Transmission issues
  - Rejects



# Electronic Correction Process



# Overview

**Purpose:** Enhance External Stakeholder understanding of the process for Correcting ACA Information Returns

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

**Areas of Focus:**

- Corrections vs. Replacements
- Rules of the Road
- Process for Applying Corrections (How to...)
- Worked Example Scenarios



# Corrections vs Replacements

## Corrections:

- Corrections are used to correct an information return that was previously filed and **accepted** (with or without errors) by the IRS, but that contained erroneous information
- Corrections can fix errors reported by IRS or those discovered by Filers independently

## Replacements:\*

- Replacements are used to replace an entire Transmission or Submission (PY 2016) filed but **Rejected** by the IRS
- When replacing a Transmission or Submission, replace **all** records in the Transmission or Submission that was rejected
  - Do not attempt to split up the records
  - For example if a Submission containing 100 records is rejected, replace all 100 records in the Replacement Submission

*\* A separate briefing describes the Replacement process for rejected returns*



# General Rules to File Corrections

- File Corrections in a separate Transmission
  - Do not comingle Correction Submissions and Original Submissions in the same Transmission
  - Do not comingle Correction documents with Originals within a Submission
- Correction records will carry both a Record ID as well as the Unique ID of the 1094-C or 1095 Record to be corrected
  - For 1094-Cs use 'SubmissionId' and 'CorrectedUniqueSubmissionId'
  - For 1095-Cs use 'RecordId' and 'CorrectedUniqueRecordId'
- Always include the complete record for Correction, do not supply only the Corrected data elements within the correcting record
- If a Correction is found to be in error and needs to be corrected, submit a Correction to the most recently accepted Correction – *File only one Correction per Unique Submission or Record ID*



# Form Specific Rules for Filing Corrections

Form-Specific Rules	
Form	Correction
1094-B	Not currently available (No checkbox)
1095-B	File 1095-B Corrections with an associated 1094-B record
1094-C	File 1094-C Corrections with no 1095-C records attached
1095-C	File 1095-C Corrections along with a 1094-C without the Correction box checked and with only Part I completed

Note: If both a 1094-C and 1095-C need Corrections, this must be done using two Submissions which may be submitted within the same Transmission

- File a 1094-C with the Corrected box checked and no 1095-Cs attached
- File Corrected 1095-Cs with an associated 1094-C (without the Corrected box checked and only Part I completed)



# Specific Values to Set on Corrections-Related Data Elements

Component	Element Name	Action
Manifest	'TransmissionTypeCd'	Set to "C"
Form 1094-B	None	No action – Checkbox does not exist
For 1095-B and 1095-C	'CorrectedInd'	Set value to "1" (Checked)
1094-C	'CorrectedInd'	<ul style="list-style-type: none"><li>• When correcting the 1094-C, set value to "1" (Checked)</li><li>• When accompanying 1095-C Corrections, set value to "0" (Unchecked)</li></ul>



**TIP:** When filing Corrections, do not provide a value or tags for 'OriginalReceiptId' or 'OriginalUniqueSubmissionId'.

**Note:** The deployed release currently *incorrectly* requires the Transmitter to include an 'OriginalReceiptId' when filing a Transmission containing Corrected documents (TransmissionTypeCd=C). The 'OriginalReceiptId' is intended to be used as part of the Replacement process (not Correction process) to associate Replacement Transmissions with an Original Transmission that was rejected.





# Background: Electronic Filing Process

## Generates and Sends Transmission

- Assigns Unique Transmission ID
- Assigns Submission and record-level IDs
- Creates Transmission and files
- Stores Transmission along with Receipt ID as received from IRS

**UI Transmitter:** Uploads Manifest and Data File and receives Receipt ID

**A2A Transmitter:** Sends Transmission to IRS via A2A and receives Receipt ID

- Sequentially number each Submission (1094 record) within the Transmission starting at 1
- Sequentially number each 1095 record within each Submission starting at 1

- Unique Transmission Identifier utilizing IRS' Information Return Processing Template as follows:



- Submission ID (SID) = Sequence number of 1094 (1-n)
- Record ID (RID) = Sequence number of 1095 w/in Submission (1-n)
- Other Manifest Elements per Schema
- Obtain and store Receipt ID of this Transmission

## Requests Status / Receives Acknowledgement

- Error Data File within the Acknowledgement precisely tie errors to the input records and data elements

## Acknowledgement (XML)

- Receipt ID
- Status: Accepted
- Other Elements per Schema
- Error Data File
  - Unique Record ID, e.g., 'ReceiptId' | 12 | 144
  - Error Code: AIRTN500
  - Error Description: TIN Validation Failed
  - X-Path



# Transmitter's View of Electronic Correction Process – Scenario #1: IRS Reports Error

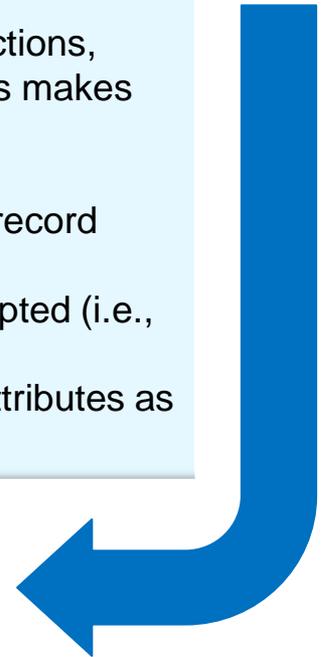
1  
Transmitter receives Acknowledgement and locates record containing error



2  
Transmitter identifies problem as a bad Employee TIN

- 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.
- Rules
  1. Within a Transmission, do not provide more than one Correction record referencing a single record being corrected.
  2. Always apply Corrections to the latest record submitted and accepted (i.e., the Corrected Record ID references the last record accepted).
  3. Always include complete record for Corrections, i.e., Corrected attributes as well as other data attributes

3  
Transmitter generates Correction records and Transmits



# Transmitter's View of Electronic Correction – Locating the Reported Error

## 1 Locates Record Containing the Error

Transmitter  
acknowledges  
location  
correction

1. Transmitter requests and receives acknowledgement error data file

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 12<sup>th</sup> 1094-C within the Transmission and the 144<sup>th</sup> 1095-C record within the Submission

Transmitter identifies problem as a bad Employee TIN

acknowledgement.  
directing

on – The

one correction

mitted and  
the last record

s, i.e. ...

2



```
<?xml version="1.0" encoding="UTF-8" standalone="yes" ?>
<ns3:FormBCTransmitterSubmissionDtl xmlns="urn:us:gov:treasury:irs:ext:aca:air:6.2" xmlns:ns2="urn:us:gov:treasury:irs:common"
xmlns:ns3="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage">
- <ACATransmitterSubmissionDetail>
- <TransmitterErrorDetailGrp>
  <UniqueRecordId>1095C-15-00000511|12|144</UniqueRecordId>
- <ns2:ErrorMessageDetail>
  <ns2:ErrorMessageCd>AIRTN500</ns2:ErrorMessageCd>
  <ns2:ErrorMessageTxt>TIN Validation Failed</ns2:ErrorMessageTxt>
  <ns2:XpathContent>EmployeeInformationGrp:SSN</ns2:XpathContent>
</ns2:ErrorMessageDetail>
</TransmitterErrorDetailGrp>
```



# Transmitter's View of Electronic Correction – Identifying the Problem

1  
Transmitter receives acknowledgement and locates record containing error

- Finds erroneous records
- Process works not



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 incorrectly transcribed

```

<?xml version="1.0" encoding="UTF-8" standalone="yes" ?>
<ns3:FormBCTransmitterSubmissionDtl xmlns="urn:us:gov:treasury:irs:ext:aca:air:6.2" xmlns:ns3="urn:us:gov:treasury:irs:msg:form1094-1095Bctransmittermessage">
  <ACATransmitterSubmissionDetail>
    <TransmitterErrorDetailGrp>
      <UniqueRecordId>1095C-15-00000511|12|144</UniqueRecordId>
      <ns2:ErrorMessageDetail>
        <ns2:ErrorMessageCd>AIRTN500</ns2:ErrorMessageCd>
        <ns2:ErrorMessageTxt>TIN Validation Failed</ns2:ErrorMessageTxt>
        <ns2:XpathContent>EmployeeInformationGrp:SSN</ns2:XpathContent>
      </ns2:ErrorMessageDetail>
    </TransmitterErrorDetailGrp>
  </ACATransmitterSubmissionDetail>
</ns3:FormBCTransmitterSubmissionDtl>

```

- \* “Drill-down” to form and data element containing the error
- Unique Record ID indicates
    - **Transmission** Identified by Receipt ID
    - **Submission ID** 12 within Receipt ID (Transmission)
    - **Record ID** 144 in Submission 12 in Receipt ID
  - Xpath <XPathContent> indicates the **data element** for Employee SSN

# Transmitter's View of Electronic Correction – Correcting the Error

1  
Transmitter receives acknowledgement and locates record containing error

- Finds erroneous
- Process works corrections, following rule
- Rule: Within record referencing
- Rule: Always apply accepted (i.e., the C accep
- Rule: inclu



3  
**Corrects Problem**

1. Transmitter's software generates a complete record incorporating Corrections

2. Does not commingle Correction record with new Original information

3. Transmits the Corrections to IRS

- Create the Transmission containing Corrections by
- Sequentially numbering each Submission within the Transmission starting at 1
  - Sequentially numbering each record starting at 1

2  
Identifies

Correction record contains the following data elements for look-back verification:

- Corrected Record Identifier: Unique ID of record to be corrected  
"ReceiptId|12|144" (For the 144<sup>th</sup> 1095-C associated within the 12<sup>th</sup>1094-C)
- Key Data Elements from record to be corrected
  - Name of Employee: Edward Blackburn
  - SSN: 000-10-0000

Along with the revised 1095-C record including the correct SSN: 000-11-0000

# Transmitter's View of Electronic Correction

## Scenario #2: Transmitter Identifies Error

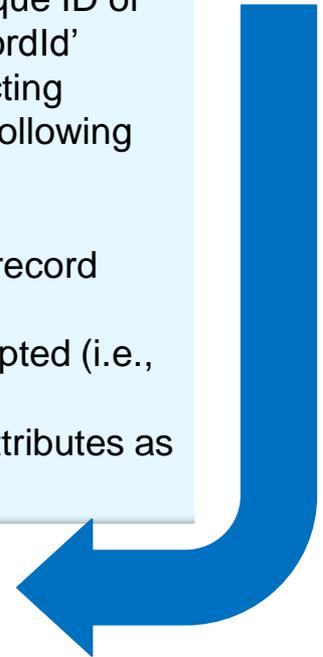
1  
Transmitter (Issuer) identifies the record to be corrected



2  
Transmitter identifies the required change

- In the case where Transmitter finds the error, they construct the Unique ID of the record to be corrected from its 'ReceiptId' | 'SubmissionId' | 'RecordId'
- Correction process works not only correcting Originals but for correcting Corrections, correcting Corrections to Corrections and so on – The following rules make this possible
- Rules
  1. Within a Transmission, do not provide more than one Correction record referencing a single record being corrected
  2. Always apply Corrections to the latest record submitted and accepted (i.e., the Corrected Record ID references the last record accepted)
  3. Always include complete record for Corrections, i.e., Corrected attributes as well as other data attributes

3  
Transmitter creates and combines Correction records and Transmits





# Transmitter's View of Electronic Correction – Locating and Error Reported by a Customer

Transmitter receives acknowledgement  
locates record containing error

1

**Identifies Record Containing the Error**

2. Issuer identifies her record from the Transmission submitted to the IRS the 12th record of 4th Submission within the Transmission with 'ReceiptId' "1095B-16-00000612"

3. System translates the record IDs into a Unique ID that identifies the record to be corrected:  
"1095B-16-00000612 | 04 | 12"

1. Recipient reports an error in her 1095-B to Issuer



Transmitter identifies transmission as a bad TIN

2



# Transmitter's View of Electronic Correction – Correcting the Error

1  
Transmitter receives acknowledgement and locates record containing error

- Finds erroneous
- Process works corrections, following rule
- Rule: Within record referend
- Rule: Always apply accepted (i.e., the accep
- Rule: clu



3  
**Corrects Problem**

1. Transmitter's software generates a complete record incorporating Corrections

2. Does not commingle Correction record with new Original information

3. Transmits the Correction to the IRS in Submission 6, Record 9 and receive Receipt ID 1095B-16-00000694

2  
Identifies

Correction record contains the following data elements for look-back verification:  
Corrected Record Identifier: Unique ID of Record to be Corrected "ReceiptId|04|12"  
(For the 12th 1095-B associated with a 4th 1094-B)

Key Data Elements from record to be corrected

- Name of Responsible Individual: January Tamilpais
- SSN: 000-99-0000

Along with the revised 1095-B record including coverage data for April, January's daughter

Create the Transmission containing Corrections by

- Sequentially numbering each Submission within the Transmission starting at 1
- Sequentially numbering each record starting at 1



All is well...

**But Wait!**

What if an audit turns up a discrepancy?

...Scenario 2A



# Transmitter's View of Electronic Correction

## Scenario #2A: Audit Finds an Error – Correcting and Electronic Correction

1

After submitting the Correction, Issuer's audit reveals the Customer's daughter was only covered for nine months (January-September) rather than all year



2

The Issuer follows Scenario 2 process to find the 'UniqueRecordId' of the Correction showing "All 12 Months" coverage (1095B-16-00000694|06|09)



3

Issuer corrects the Form 1095-B and submits it as a second Correction to the record using the 'UniqueRecordId' from step 2 as the 'CorrectedUniqueRecordId' for this Correction (See next page for example)



System generates revised covered individual data for the customer's daughter

```
<CoveredIndividualName>
  <irs:PersonFirstNm>April</irs:PersonFirstNm>
  <irs:PersonLastNm>Tamilpais</irs:PersonLastNm>
</CoveredIndividualName>
<irs:PersonNameControlTxt>ATAM</irs:PersonNameControlTxt>
<irs:TINRequestTypeCd>INDIVIDUAL_TIN</irs:TINRequestTypeCd>
<irs:SSN>000240000</irs:SSN>
<CoveredIndividualMonthlyIndGrp>
  <JanuaryInd>1</JanuaryInd>
  <FebruaryInd>1</FebruaryInd>
  <MarchInd>1</MarchInd>
  <AprilInd>1</AprilInd>
  <MayInd>1</MayInd>
  <JuneInd>1</JuneInd>
  <JulyInd>1</JulyInd>
  <AugustInd>1</AugustInd>
  <SeptemberInd>1</SeptemberInd>
  <OctoberInd>0</OctoberInd>
  <NovemberInd>0</NovemberInd>
  <DecemberInd>0</DecemberInd>
```

Transmits the Correction to the IRS in Submission 1, Record 35 and receives Receipt ID 1095B-16-00000705



# Transmitter's View of Electronic Correction Transmission Flow for Scenarios #2 and 2A (Submitting and Correcting a Correction)

## Original Transmission

ReceiptId: 1095B-16-00000612 – TransmissionTypeCd “O”

SubmissionId: 4

RecordId: 12

No errors are found by AIR during processing – Recipient identifies error and contacted the issuer

## Transmission with Correction Records – TransmissionTypeCd “C”

ReceiptId: 1095B-16-00000694

SubmissionId: 6

RecordId 9

CorrectedUniqueRecordId: 1095B-16-00000612|04|12

No errors are found by AIR during processing – Error found during audit

## Transmission with Correction Records – TransmissionTypeCd “C”

ReceiptId: 1095B-16-00000705

SubmissionId: 1

RecordId 35

CorrectedUniqueRecordId: 1095B-16-00000694|06|09

Assuming AIR found an error, it returns UniqueRecordId 1095B-16-00000705|01|35 in the Error Data File

## Rules

- If a Correction is found to be in error and needs to be corrected, submit a Correction to the most recently accepted Correction to that record
- File only one Correction per Unique Submission or Record ID
- Submit the entire record including the Corrected data



# Summary

## The 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 so that Corrections get their intended results

*Note: Please refer to Pub 5165 and AIR Submission Composition and Reference Guide (CRG)*



## Q & A



# Non-Technical Online Resources

Topic	Details	Source
ACA Tax Law	IRS ACA Homepage	<a href="http://irs.gov/aca">irs.gov/aca</a>
	4980H – Employer Shared Responsibility Provisions	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions">http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions</a>
	4980H Q&As	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act">http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act</a>
	4980H Recorded Webinar	<a href="http://www.irsvideos.gov/IRSACA_ESRP_Webinar_2015_0618">http://www.irsvideos.gov/IRSACA_ESRP_Webinar_2015_0618</a>
	6056 Information Reporting Overview	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers">http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers</a>
	6056 Information Reporting Q&As	<a href="http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056">http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056</a>
	6056 Recorded Webinar	<a href="http://www.irsvideos.gov/ACAInformationReportingLargeEmployersIRC6056">http://www.irsvideos.gov/ACAInformationReportingLargeEmployersIRC6056</a>
	6055 Information Reporting Overview	<a href="http://irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage">irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage</a>
	6055 Information Reporting Q&As	<a href="http://irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055">irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055</a>
	6055 Recorded Webinar	<a href="http://www.irsvideos.gov/IRSACA_IRMEC_Webinar_2015_0618/">http://www.irsvideos.gov/IRSACA_IRMEC_Webinar_2015_0618/</a>
	Legal Guidance and Other Resources	<a href="http://irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance">irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance</a>
e-File Overview	<a href="http://irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports">irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports</a>	



# Technical Online Resources

Topic	Details	Source
<b>ACA Information Returns (AIR) Program</b>	AIR Homepage	<a href="http://irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program</a>
	Did You Know?	<a href="http://irs.gov/for-Tax-Pros/Software-Developers/Information-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</a>
	Working Group Meeting Details	<a href="http://irs.gov/for-Tax-Pros/Software-Developers/Information-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</a>
	AIR Transmission Checklist	<a href="https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20AATS-Production%20Submitter%20Transmission%20Checklist.pdf">https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20AATS-Production%20Submitter%20Transmission%20Checklist.pdf</a>
	AIR Mailbox – <i>Technical Inquiries Only</i>	<a href="mailto:airmailbox@irs.gov">airmailbox@irs.gov</a>
	Subscribe to Quick Alerts	<a href="http://www.irs.gov/Tax-Professionals/e-File-Providers-&amp;-Partners/Subscribe-To-Quick-Alerts">http://www.irs.gov/Tax-Professionals/e-File-Providers-&amp;-Partners/Subscribe-To-Quick-Alerts</a>
<b>Technical Artifacts for TY 2014 (Voluntary Year)</b>	Schemas and Business Rules	<a href="http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information-Returns-(AIR)">http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information-Returns-(AIR)</a>
	Publication 5164	<a href="http://www.irs.gov/pub/irs-pdf/p5164.pdf">http://www.irs.gov/pub/irs-pdf/p5164.pdf</a>
	Publication 5165	<a href="http://www.irs.gov/pub/irs-pdf/p5165.pdf">http://www.irs.gov/pub/irs-pdf/p5165.pdf</a>
	AIR Submission Composition and Reference Guide	<a href="http://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Composition_and_Reference_Guide.pdf">http://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Composition_and_Reference_Guide.pdf</a>



# Technical Online Resources (*continued*)

Topic	Details	Source
<b>Technical Artifacts for TY 2015</b> <i>(Mandatory Year)</i>	Schemas and Business Rules	<a href="https://www.irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Tax-Year-2015-Schemas-and-Business-Rules-for-Affordable-Care-Act-Information&gt;Returns-AIR">https://www.irs.gov/for-Tax-Pros/Software-Developers/Information&gt;Returns/Tax-Year-2015-Schemas-and-Business-Rules-for-Affordable-Care-Act-Information&gt;Returns-AIR</a>
	Draft Publication 5164	<a href="https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/pub5164_earlylook_ty2015.pdf">https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/pub5164_earlylook_ty2015.pdf</a>
	Draft Publication 5165	<a href="https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/Publication%205165%20(%20Early%20Look)%20for%20Tax%20Year%202015.pdf">https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/Publication%205165%20(%20Early%20Look)%20for%20Tax%20Year%202015.pdf</a>
	Draft AIR Submission Composition and Reference Guide	<a href="https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20Submission%20Composition%20and%20Reference%20Guide%20R7%20Early%20Look%2010202015.pdf">https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20Submission%20Composition%20and%20Reference%20Guide%20R7%20Early%20Look%2010202015.pdf</a>



# Additional Online Resources

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



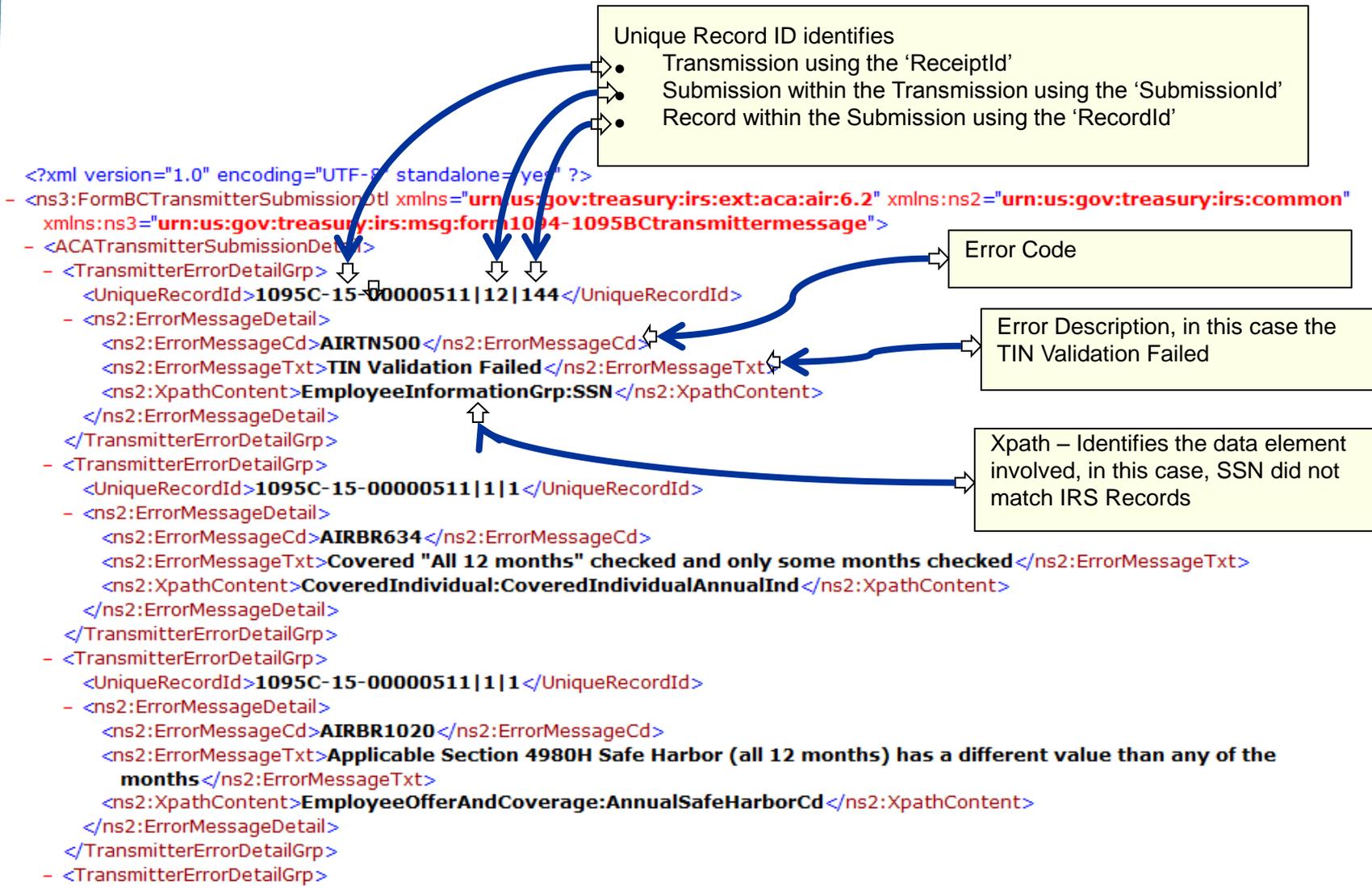
# Appendix A: Shared Record-Level Unique ID Format

When an error is identified, Submissions and records are uniquely identified within a Transmission by combining the 'ReceiptId', 'SubmissionId', and 'RecordId', using the pipe symbol "|" as separator, and returning them to the Transmitter as follows:

Schema Name	Description	Composition
'CorrectedUniqueSubmissionId'	Unique ID of the 1094 (-C) to be corrected	'ReceiptId' 'SubmissionId'
'CorrectedUniqueRecordId'	Unique ID of the 1095-B or 1095-C to be corrected	'ReceiptId' 'SubmissionId' 'RecordId'



# Appendix B: Error Data File





# Sample Correction Business Rules

Rule Number (Name)	Description (Rule Text)
1095B-062	If Form 1095B 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value.
1095B-063	If Form 1095B 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value.
1095B-064	Form 1095B 'CorrectedUniqueRecordId' within 'CorrectedRecordInfoGrp' must be unique within the Transmission.
1095B-077	If Form 1095-B 'CorrectedUniqueRecordId' ('ReceiptId'   'SubmissionId'   'RecordId') is present, then the Unique Submission ID portion ('ReceiptId'   'SubmissionId') must match a Unique Submission ID from a Submission that was previously accepted by IRS.
1094C-069	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueSubmissionId' must have a value.
1094C-070	If Form 1094C 'Corrected Ind' has a choice of "Yes" indicated, then no Form(s) 1095C can be attached.
1094C-071	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueSubmissionId' must not have a value.
1094C-072	Form 1094C 'CorrectedUniqueSubmissionId' within 'CorrectedSubmissionInfoGrp' must be unique within the Transmission.
1094C-086	If Form 1094-C 'CorrectedUniqueSubmissionId' is present, then the Unique Submission ID ('ReceiptId'   'SubmissionId') of the 'CorrectedUniqueSubmissionId' must match a Unique Submission ID from a Submission that was previously accepted by IRS.
1095C-055	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value.
1095C-056	If Form 1095C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value.
1095C-057	Form 1095C 'CorrectedUniqueRecordId' within 'CorrectedRecordInfoGrp' must be unique within the Transmission.
1095C-063	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then the associated Form 1094C 'CorrectedInd' must not have a value.
1095C-064	If Form 1095-C 'CorrectedUniqueRecordId' ('ReceiptId'   'SubmissionId'   'RecordId') is present, then the Unique Submission ID portion ('ReceiptId'   'SubmissionId') must match a Unique Submission ID from a Submission that was previously accepted by IRS.
MANIFEST-005	If Manifest 'TransmissionTypeCd' equals "O", there must not be any Forms within the Submission that have the 'CorrectedInd' equal to a value of "Yes".
MANIFEST-006	If Manifest 'TransmissionTypeCd' equals "C", then every Form 1095 within the Submission must have the 'CorrectedInd' equal to a value of "Yes".