Affordable Care Act (ACA) Information Returns (AIR)

Working Group Meeting

February 23, 2016

General Affordable Care Act Information Returns (AIR) Program Topics

Affordable Care Act Information Returns (AIR)

Common Questions

Things to Know

Important things to know about 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 electronically using FIRE
- Acceptable format for electronic transmission is XML (Returns will not be accepted electronically in any other format)

- Tax Year 2015 Returns:
  - Returns must be furnished to recipients by March 31, 2016
  - Electronic returns must be filed by June 30, 2016. This is an automatic extension
  - Mandatory electronic filing for 250+ returns. Less than 250 can electronically file
  - Filing began January 21, 2016
  - There are replacement and correction processes available for rejections and errors
  - No penalties for incorrect or incomplete information accepted by the IRS where good faith efforts to comply were made for the initial mandatory filing year (TY 2015)

- Routine maintenance is scheduled from 12:00 a.m. to 8:00 a.m. every Sunday
- 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

Common Questions

- **Do we need any certificate back from IRS to connect through web-service?**
  - **The transmitter does not need the IRS server certificate. The transmitter should upload their certificate to the IRS and include the cert info in the SOAP message to pass authentication.**

- **Is the handshake two-way SSL or we need to use only one certificate that we uploaded to IRS site?**
  - **ISS-A2A uses one-way SSL handshake so the client application is not required to present a certificate via SSL.**

- **How can we get user-id or password for SOAP header request?**
  - **The SOAP message does not include a user name or password. The CRG details the process to add a digital signature from the cert into the SOAP header.**

- **Does the HREF need to be the same as the actual name of the bulk file on disk, e.g. 1094B_Request_MYTCC_20151124T143657000Z.xml?**
  - **The HREF of BulkExchangeFile should equal the Content-ID header of the attachment. It does not have to equal the attachment file name, but it can. However, the HREF cannot include the % character (e.g. '%3A'), or the message will be rejected.**

Common Questions

- **How do we get more detailed error messages as many messages are more generic.**
  - **Both ISS-UI and ISS-A2A channels should be returning more detailed errors as of 1/19/2016.**
- **Are there any recommendations for things to check in working to resolve a TPE1128 error?**
  - **Contact the AIR Mailbox.**
- **Can we use the Canonicalization method algorithm without comments http://w3.org/2001/10/xml0exc-c14n#?**
  - **We recommend using with comments. The system technically allows the canonicalization method algorithm without comments. However, we have seen this cause errors in the past.**

Common Questions

- **We are receiving the WS-Security header error messages. Would appreciate if there is more technical details can be provided to resolve this security error we are receiving.**
  - **The most common causes of an "Invalid WS-Security Header" are:**
    - **Mismatching digest values**
    - **Digest values calculated on the wrong elements and/or namespaces**
    - **Mismatching signature value**
    - **Invalid key info format (SecurityTokenReference should be used)**
    - **Certificate does not match X.509 standard**

    Additional details on these elements can be found in the AIR Submission Composition and Reference Guide.

- **Is the Timestamp element on the Manifest supposed to be the local date and time the file was generated?**
  - **Message timestamps are in UTC time zone.**

- **The IRS states the bulk data is limited to 100MB. Is this the MTOM encoded message limitation or a limitation on the data prior to transmission?**
  - **The 100MB limit is only on the raw 1094/1095 B/C form attachment before applying MTOM compression.**

Common Questions

- **If an employee's last name has an apostrophe in it, for example O'Neal, will the AIR software flag this as an error?**
  - **An apostrophe in the SOAP message will trigger a SQL Injection error. According to Publication 5165, an apostrophe must be replaced by the escape character & apos.**
- **What is the proper data to put inside PersonNameControlTxt and BusinessNameControlTxt?**
  - **For details on expected values of PersonNameControlTxt and BusinessNameControlTxt, check section 10 of Publication 5165 for relevant links.**
- **Is a "#" sign in the address field an acceptable character?**
  - **The # character is not allowed in the address field.**

Common Questions

- **Do the special character guidelines apply to 1094-C and the 1095-C (the whole XML file) or just to the 1094-C information?**
  - **Special character guidelines apply to the entire XML file**
- **Do we need the manifest if the XML file is manually added to the IRS web page instead web service?**
  - **The manifest is required for both channels: as part of the SOAP message for A2A, and as a separate XML file for the UI.**
- **What is the testing URL for Status webservice?**
  - **The ISS-A2A and ISS-UI URLs are published on the irs.gov website.**

Common Questions

- **Can IRS please post a complete sample manifest and data xml set of files for the UI Channel?**
  - **There are several XML samples for the A2A and UI channels in the AIR Submission Composition and Reference Guide.**
    - **Tip: Be sure to use the sample that is specific to the channel being used for the submission.**
- **Is this: ACA AIR 7.0 B-C Form Schema Package V7.0 the most current 1095B UI schemas?**
  - **The current schema version is v8.0.**
  - **V8.0 is the schema version. The "7.0" reference in the schema files is the release number.**
- **Is it acceptable to submit xml data via the UI rather than the Web Service even though we have more than 250 records to submit? We have approximately 282,000 records for the 1095-B**
  - **Forms can be sent through either A2A or UI. If the transmitter is sending a large number of records, A2A is recommended because the UI requires submitting one at a time, and A2A allows bulk submissions.**

Affordable Care Act Information Returns (AIR)

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 contained erroneous or incorrect 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'	• When correcting the 1094-C, set value to "1" (Checked) • When accompanying 1095-C Corrections, set value to "0" (Unchecked)

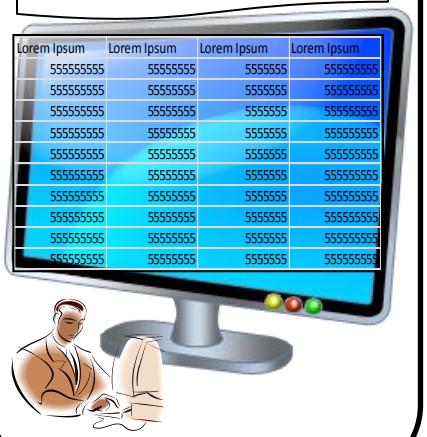
TIP: When filing Corrections, do not provide a value or tags for 'OriginalRecieptId' or 'OriginalUniqueSubmissionId'.

Overview: Electronic Error Corrections Process

Acknowledgment's Error Data File provides record-level detail

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

Error Data File (XML)



Process corrects entity *and* detail information

Locate Errors:
Find erroneous records using Unique IDs from the Error Data File

Correction for 1094-C

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

Prepare and Send Corrections:

- Correction records are assigned their own IDs just like Original records
- Correction records reference the Unique IDs of the records being corrected
- The process enables Corrections to be applied to Original records as well as Corrected records

Correction for 1095 B or C

Original 1094 B or C with New Unique ID

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

Background: Electronic Filing Process

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

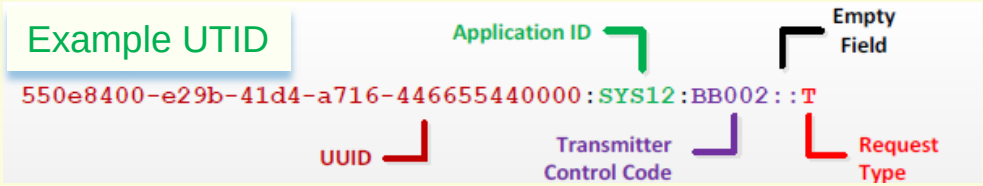
Generates and Sends Transmission

- 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

- 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

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 12th 1094-C within the Transmission and the 144th 1095-C record within the Submission

```
<?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>
```

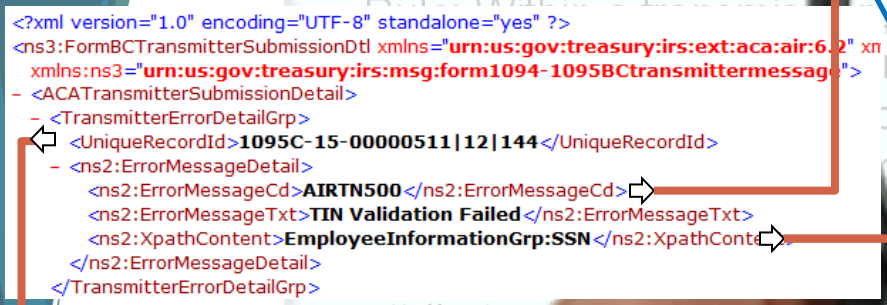
Transmitter's View of Electronic Correction – Identifying the Problem

Transmitter receives acknowledgement and locates record containing error

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



* "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 elemen**t for Employee SSN

Transmitter's View of Electronic Correction – Correcting the Error

Transmitter receives acknowledgement and locates record containing error

- Finds erroneous
- Process works
corrections, e
following rule
- Rule: Within
record referenc
- Rule: Always ap
accepted (i.e., th
acce
- Ru

3 **Corrects Problem**

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

2. Does not co-mingle Correction record with new Original information

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 144th 1095-C associated within the 12th1094-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

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

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

1

Identifies Record Containing the Error

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

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"

Transmitter's View of Electronic Correction – Identifying the Problem

Transmitter receives acknowledgement and locates record containing error

2 **Identifies Problem**

Part IV **Covered Individuals** (Enter the information for each covered individual(s).)

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months
23 January Tamilpais	000-99-0000		☒
24 April Tamilpais	000-24-0000		☒

Missing

1. Issuer views the Customer's 1095-B, determines that January's daughter was not listed on the Return and adds her to the Covered Individuals along with her coverage all year

2. System saves the change to the XML record to add the following data and transmits a Correction record.

```
- <CoveredIndividualName>
  <irs:PersonFirstNm>April</irs:PersonFirstNm>
   <irs:PersonLastNm>Tamilpais</irs:PersonLastNm>
</CoveredIndividualName>
  <irs:PersonNameControlTxt>TAMI</irs:PersonNameControlTxt>
  <irs:TINRequestTypeCd>INDIVIDUAL_TIN</irs:TINRequestTypeCd>
  <irs:SSN>000240000</irs:SSN>
  <CoveredIndividualAnnualInd>1</CoveredIndividualAnnualInd>
```

This is a snippet, not the entire record

Transmitter's View of Electronic Correction – Correcting the Error

3 **Corrects Problem**

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

2. Does not co-mingle Correction record with new Original information

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

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

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 the Issuer's quality review uncovers a discrepancy? …Scenario 2A

Transmitter's View of Electronic Correction
Scenario #2A: Issuer Discovers an Error – Correcting and Electronic Correction

This is a snippet, not the entire record

1

After submitting the Correction, the Issuer 's quality review reveals that 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

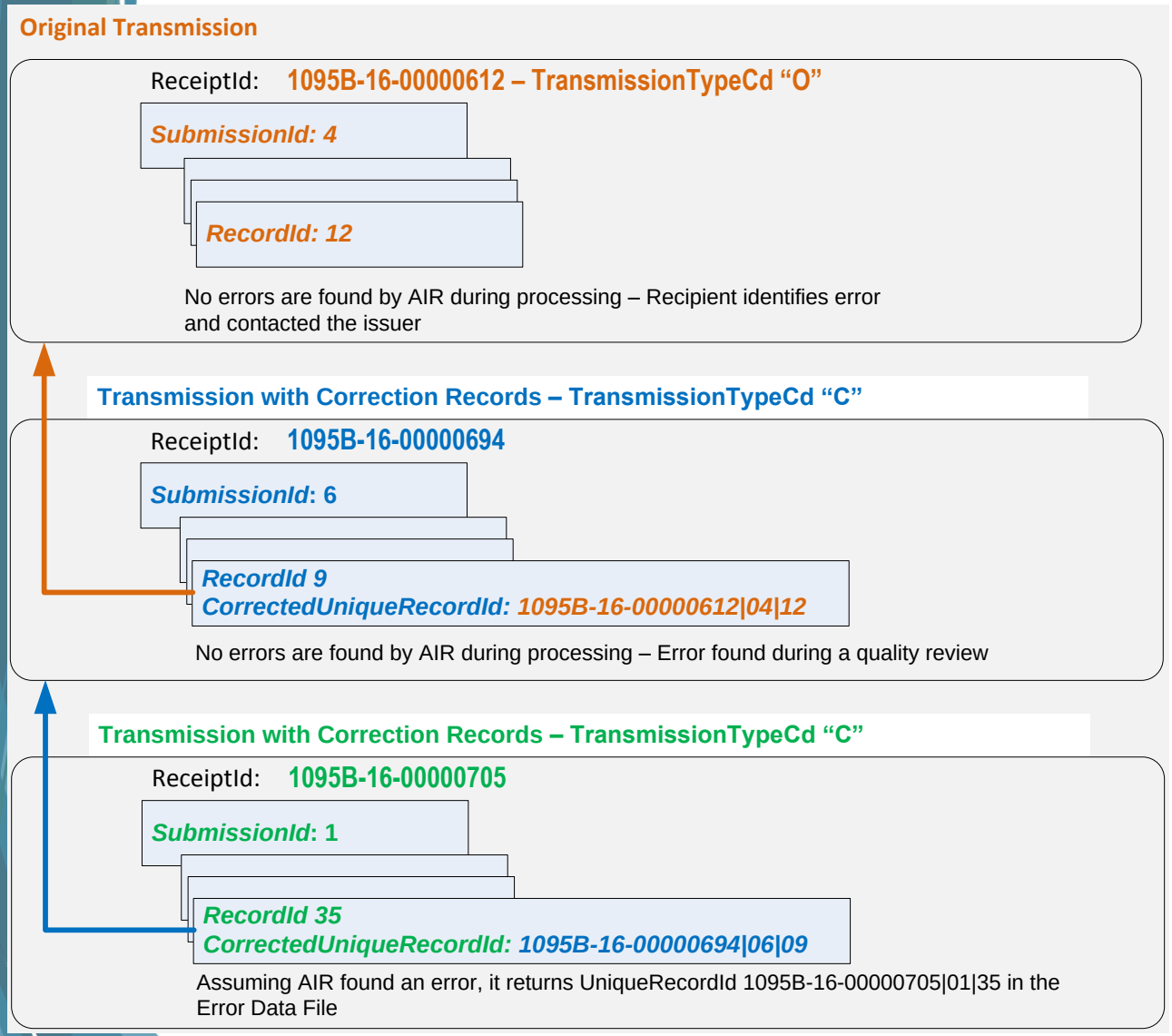
Issuer corrects the Form 1095-B and submits it as a second Correction to the record using the 'UniqueRecordId' from step 2 as the 'CorrectedUniqueRecordId' for this Correction (See next page for example)

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>TAMI</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)



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)

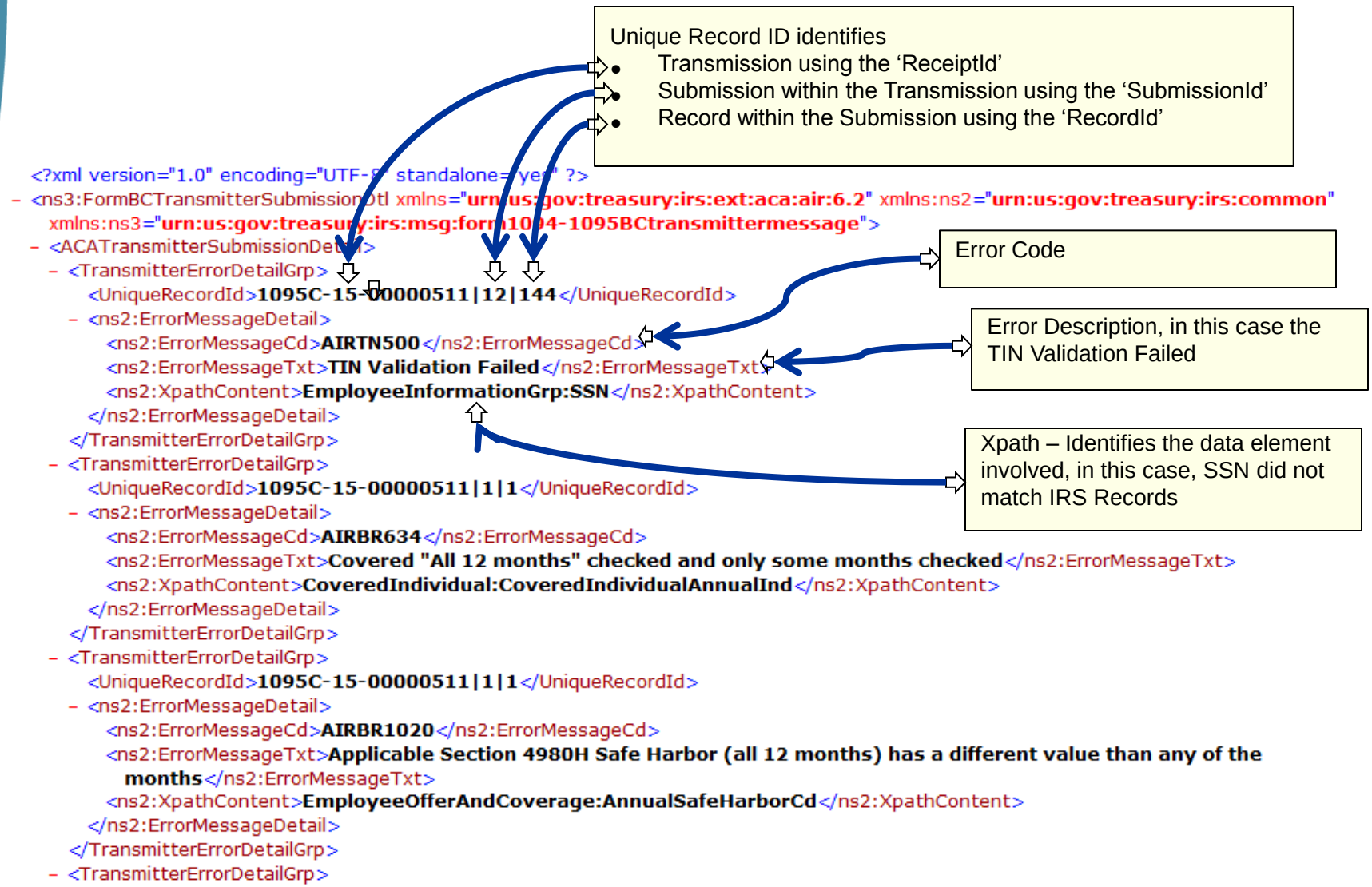
Quick-Reference Materials

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".

Please see IRS 2015 Business Rules on IRS.gov/AIR for the most recent version of the Business Rules

Affordable Care Act Information Returns (AIR)

ACA Information Returns (1094/5 B&C) Schema and Business Rule Guidance for Filing Season 2016

Schema and Business Rule Guidance for Filing Season 2016

The IRS reminds Software Developers and Issuers that the schema should not be used as the sole technical document in the development of software to determine what information should be captured and submitted to the IRS. Form instructions and the provided business rules that are part of the published schema package should be used when developing your software. These technical specifications along with Publications 5164/5165 and the AIR Composition and Reference Guide constitute the artifacts that should guide your software development. This will ensure software captures and submits the required data.

Schema and Business Rule Guidance for Filing Season 2016

The majority of schema data elements for ACA Information Returns (1094/5 B&C) were defined as “optional”; yet they may not be optional in all filing situations. For example, when completing an authoritative transmittal (1094-C), most data elements in Parts I through IV must be completed. When submitting a non-authoritative transmittal, only Part I is required. In this example, while the schema indicates all of these fields are optional, business rules enforce required data in Parts I through IV when submitting the authoritative transmittal.

Schema and Business Rule Guidance for Filing Season 2016

Initial filings indicate required data is frequently omitted from the XML which results in the inability to enforce the business rules and identify missing data as an error. The XML tag for any field that is included in a business rule must be included within the body of the XML transmission. Publication 5165 is being updated to include specific guidance on the need to include the XML tag for any field that is included in a business rule within the body of the XML transmission.

Schema and Business Rule Guidance for Filing Season 2016

The Information Return civil penalty legislation requires that submissions be both timely and correct. When all required fields are included and error conditions are met, an error message will be generated identifying information that must be corrected to be compliant. Software must perform the same consistency checks indicated within business rule specifications to ensure that customers meet the criteria for filing timely and correct which otherwise could result in IRS assessing penalties for incomplete data. There are some situations where required data may not be available to be included in the submission. IRS provides penalty abatement where a good faith attempt to submit the data has been demonstrated.

Affordable Care Act Information Returns (AIR)

Service level agreement and response time

AIR Transmission Response Times

The AIR AATS and Filing systems are separate applications with distinct service level agreements (SLAs) and response times

AATS/Testing Environment:

- Response time for providing acknowledgement and error data file may take up to two (2) days (See Publication 5164)

  ✓ REMINDER: Transmissions to AATS should contain no more than ten (10) 1095 records. Do not submit live taxpayer data into the AATS environment.

Production Environment:

- Response time for providing acknowledgement and error data file may take up to seven (7) days (See Publication 5165)

  - Wait at least 10 minutes after the Receipt ID is provided before checking the status.

  ✓ NOTE: Transmitters should contact the Help Desk with concerns regarding "processing" status only if the transmission has exceeded the response times described above.

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
	4980H Recorded Webinar	http://www.irsvideos.gov/IRSACA_ESRP_Webinar_2015_0618
	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
	6056 Recorded Webinar	http://www.irsvideos.gov/ACAInformationReportingLargeEmployersIRC6056
	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
	6055 Recorded Webinar	http://www.irsvideos.gov/IRSACA_IRMEC_Webinar_2015_0618/
	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

Additional Non-Technical Online Resources

Topic	Details	Source
Forms and Instructions	2015 Form 1094-B	http://www.irs.gov/pub/irs-pdf/f1094b.pdf
	2015 Form 1095-B	http://www.irs.gov/pub/irs-pdf/f1095b.pdf
	2015 Instructions 1094/1095-B	http://www.irs.gov/pub/irs-pdf/i109495b.pdf
	2015 Form 1094-C	http://www.irs.gov/pub/irs-pdf/f1094c.pdf
	2015 Form 1095-C	http://www.irs.gov/pub/irs-pdf/f1095c.pdf
	2015 Instructions 1094/1095-C	http://www.irs.gov/pub/irs-pdf/i109495c.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

Technical Online Resources

Topic	Details	Source
ACA Information Returns (AIR) Program	AIR Homepage	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program
	Working Group Meeting Details	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Returns-AIR-Program-Overview
	AIR Transmission Checklist	https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20AATS-Production%20Submitter%20Transmission%20Checklist.pdf
	AIR Mailbox – *Technical Inquiries Only*	airmailbox@irs.gov
	Subscribe to Quick Alerts	http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts
Technical Artifacts for TY 2015	Schemas and Business Rules	https://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Tax-Year-2015-Schemas-and-Business-Rules-for-Affordable-Care-Act-Information-Returns-AIR
	Publication 5164 Phase II	https://www.irs.gov/pub/irs-pdf/p5164.pdf
	Publication 5165	https://www.irs.gov/pub/irs-pdf/p5165.pdf
	AIR Submission Composition and Reference Guide	https://www.irs.gov/pub/info_return/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015_v4.0.pdf