



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
May 24, 2016*

General Affordable Care Act Information Returns (AIR)
Program Topics



Today's Topics

- General AIR Information
- IRS Support – AIR Mailbox & Help Desk
- Common Portal Issues & Resolutions
- Corrections & Other Non-Technical Questions
- Technical Questions from April Webinar
- Live Question & Answer Session



General AIR Information



General AIR Information

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).
- Tax Year 2015 returns:
 - Filing began January 21, 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 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 be electronically filed



General AIR Information

Important things to know (cont.):

- 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 by calling **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



General AIR Information

AIR Publication Resource List

- [Publication 5164](#), *Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)*
- [Publication 5165](#), *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters*
- The [AIR Submission Composition and Reference Guide](#) (version 4.3)
- The [Automated Enrollment Guide](#)
- Affordable Care Act Information Returns Corrections Process ([recorded presentation](#))
- [AIR Transmission Checklist \(UI\) for Tax Year 2015](#)
- [AIR Transmission Checklist \(A2A\) for Tax Year 2015](#)



General AIR Information

Affordable Care Act Assurance Testing System (AATS)

- Scenario based testing
- Not Secure: **Do NOT send live taxpayer data into the AATS environment**
- Mimics production environment, however, not meant to process large test files
- Not used for performance testing
- **Does not validate TINs**
 - Uses EIN/SSN and Name Control ranges provided in Publication 5164

For Production TIN Validation

- The Employer or Insurance Issuer/Carrier must work with the employee/insured individual to validate the TINs on the record that is receiving the error



General AIR Information

Apostrophe's – The apostrophe is not allowed in AIR

- However the escaped apostrophe (&apos) is allowed except in an Individual's name

Error Code AIRTN500 – TIN Validation Failed.

- This means an Individual Name and Social Security Number does not match IRS database. The Error Data File will only identify the "UniqueRecordID in the submission that has a TIN Validation Error and not the specific Name or SSN of the Individual that caused the error. The Policy Holder should verify the Name and SSN of each person on the record.



General AIR information

Form1095CUpstreamDetail for each 1095 record

- As a reminder, we have seen transmitters omitting the attributes for the element Form1095CUpstreamDetail for each 1095 record. That line must be:
 - **<Form1095CUpstreamDetail recordType="String" lineNum="0">**

For more information see Section 3.2 of the AIR Submission Composition and Reference Guide.



IRS Support – AIR Mailbox & Help Desk



General AIR Mailbox Information

The purpose of the AIR mailbox is to provide technical assistance with the transmission of data to the IRS related to:

- Publication 5164
- Publication 5165
- The AIR Submission Composition and Reference Guide
- Automated Enrollment Guide
- WSDLs
- Schema
- Transmission File review
- Transmission errors

Note: The AIR Mailbox does not support Tax Law, refer to [IRS.gov/aca](https://www.irs.gov/aca) [Affordable Care Act \(ACA\) Tax Provisions](#)



Help Desk

The Help Desk provides customer support for the following:

- Registration and confirmation process for e-services for Responsible Officials and Contacts
- ACA Application for a Transmitter Control Code (TCC) process
 - Navigation of the ACA Application for a TCC
 - Modification / Updates of the ACA Application TCC
 - Production / Test Status
- Assurance Testing for Software Developers and Transmitters
 - AATS Testing review and feedback
- Transmission / Acknowledgement status
- Business Rules / Error Code resolution

Note: The Help Desk does not support Tax law, refer to [IRS.gov/aca](https://www.irs.gov/aca)
[Affordable Care Act \(ACA\) Tax Provisions](https://www.irs.gov/aca)



Help Desk Reminders

- All Responsible Officials and Contacts need to Register and confirm your registration in e-Services before the application for TCC can be submitted.
- Ensure your ACA Application for TCC is kept up to date.
- Software Developers should ensure their transmission has been Accepted before contacting the help desk for their testing results.
- **Review the answer key located on IRS.gov before submitting your test scenarios. The answer keys are provided for your convenience, if your test does not contain all of the information shown in the answer key, your submission has not passed AATS testing.**
- Once you have passed AATS testing and your Software Package is placed in Production, allow 48 hours before transmitting into the AIR Production environment.
- When submitting to Production, be sure to use your Transmitter or Issuer TCC, as appropriate.
- Review Publication 5164 and Publication 5165 for Acknowledgement Status and actions needed.



Important!



Common Portal Issues & Resolutions



Common Portal Issues

Pointers for resolving WS-Security Failures :

- The digital signature is part of the WS-Security header in the XML SOAP message. The primary use for the digital signature by the ISS-A2A channel is to retrieve the X.509 Digital Certificate to authenticate the ISS-A2A transmitter. Secondary authentications and validations are done on TCC, Receipt ID, and other values in the manifest that are not directly related to the initial Certificate validation that would cause the TPE1122 error code. Another benefit of the digital signature is it helps ensure data integrity because the signature cannot be processed if the message is tampered with during transmission.



Common Portal Issues

The most common causes of an “Invalid WS-Security Header” are:

- Mismatching digest values
- Digest values calculated on the wrong elements and/or namespace
- Mismatching signature value
- Invalid key info format (SecurityTokenReference format is recommended per the CRG)
- Certificate is not in a valid Base64 format
- Certificate does not match X.509 standard



Common Portal Resolutions

Tips for resolving TPE1122:

- Example messages in the AIR Submission Composition and Reference Guide are provided for reference and should not be considered as message requirements
- Although application and platforms are different, calculations of the digest values should follow similar steps as below:
 - Determine the Raw XML of the parts to be signed at the element level (See section 5.3.2.2 of the CRG)
 - Calculate the Canonicalized XML from the Raw XML and Inclusive Namespace values
 - Calculate the Sha 1 hash value from the Canonicalized XML
 - Base 64 encode the Sha 1 hash
- The version attribute of a signed elements is optional and may be removed
- The ID attributes on the Signature, KeyInfo and SecurityTokenReference elements are optional
- Review the IRS-WSSecurityElementMessage, IRS-WSSignatureElementMessage and IRS-WSTimeStampElementMessage schemas in your WSDL/XSD package



Common Portal Resolutions

Resolutions to other common failure codes:

- **TPE1105** - Ensure files properly encoded as UTF-8 versus UTF-8-BOM
- **TPE1105** - Ensure there are no blank lines in the HTTP headers and only one blank line after the HTTP headers
- **TPE1105** - Ensure the Content-Type in the HTTP headers define the message as Multi-part per the AIR Submission Composition and Reference Guide, Section 10.3
- **TPE1105** - Ensure there are no hidden / special characters that would cause a premature end of file error
- **TPE1105** - Ensure there are no hidden / special characters in the prolog of the SOAP envelope other than the XML version tag (`<?xml version="1.0" encoding="utf-8"?>`)



Common Portal Resolutions

Resolutions to other common failure codes (cont.):

- **TPE1106** - This error code includes details of schema issues in the "faultdetails" element of the SOAP Fault
- **TPE1114** - Ensure MTOM is referenced properly throughout the entire message starting at the HTTP header level (See example in the AIR Submission Composition and Reference Guide, Section 10.3)
- **TPE1128** - Ensure certificates are set up properly in Automated Enrollment (Auto Enrollment for A2A channel) and work the SiteMinder group to determine the root cause
- **TPE1129** - Ensure the certificate in the digital signature is only used for the ACA application and the proper services are selected in the Automated Enrollment system
- **TPE1130** – The “TestFileCd” needs to be a “T” for AATS transmissions and “P” for production transmissions. (A blank in this field will fail. Documentation updates to the schema are under review)



Corrections & Other Non-Technical Questions



Replacements vs Corrections

Replacements Timely

- 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 were 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*

Corrections Accurate

- 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



Corrections

Due Dates:

- Timely and accurate information returns must be filed by the extended due dates for 2015 information returns
 - March 31, 2016 – Furnished to the recipient
 - May 31, 2016 – Paper returns filed with IRS
 - June 30, 2016 – Electronic returns filed with IRS

Additional Details:

- Corrections fix incorrect information on a return or transmittal you previously filed and the IRS accepted (with or without errors)
- Corrections can be identified by the 1) IRS, 2) reporting entity, or 3) recipient
- Filer Best Practice: Develop an internal review process
- File corrections with the IRS as soon as possible and furnish a copy of the corrected return to the individual
- Penalties and Good Faith Effort

Full Recorded Corrections Presentation found [here](#)



Non-Technical Questions

Question #1: Does an employer have to provide a Form 1095-C to an employee who worked full-time at least one month but was in a limited non-assessment period during all 12 months of the calendar year?

IRS Response #1: No, unless the employee enrolled in coverage under a self-insured employer-sponsored plan.

For more information, see the Basics of Employer Reporting section in the Questions and Answers about Information Reporting by Employers on Form 1094-C and Form 1095-C FAQs (<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>) and the Instructions for Forms 1094-C and 1095-C (page 13) (<https://www.irs.gov/pub/irs-pdf/i109495c.pdf>).



Non-Technical Questions (cont.)

Question #2: Does an employer have to provide a Form 1095-C to an employee who was hired in November and who worked full-time at least one month but was in a limited non-assessment period during November and December?

IRS Response #2: No, unless the employee enrolled in coverage under a self-insured employer-sponsored plan.

For more information, see the Basics of Employer Reporting section in the Questions and Answers about Information Reporting by Employers on Form 1094-C and Form 1095-C FAQs (<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>) and the Instructions for Forms 1094-C and 1095-C (page 13) (<https://www.irs.gov/pub/irs-pdf/i109495c.pdf>).



Non-Technical Questions (cont.)

Question #3: We are an employer with fewer than 250 1095-C forms by FEIN, however we are part of an aggregate ALE that collectively issued more than 250 1095-C forms. Can we submit the Forms 1095-C for the one FEIN by paper?

IRS Response #3: Yes, the employer information reporting requirements are applied separately to each ALE member comprising the ALE, consistent with the approach used to determine any assessable payment. For example, each ALE member is responsible for its own information reporting requirements, and is not responsible for the information reporting requirements of any other entity in the controlled group comprising the ALE. Therefore, if you are an ALE member with less than 250 Forms 1095-C, you can submit paper returns.



Non-Technical Questions (cont.)

Question #4: If an ALE consists of more than one ALE member (three companies with separate Tax ID #'s all with identical ownership), do you need a separate Form 1094-C Authoritative Transmittal for each member?

IRS Response #4: Yes. In the case of an Aggregated ALE Group, each separate employer must file its own Authoritative Transmittal using its own employer identification number. There is no requirement that one Authoritative Transmittal be filed for the Aggregated ALE Group. In other words it is not necessary for one of the three companies to file an Authoritative Transmittal for the Aggregated ALE Group. An Aggregated ALE Group refers to a group of ALE Members treated as a single employer under section 414(b), 414(c), 414(m), or 414(o).



Non-Technical Questions (cont.)

Question #5: Does IRS plan on changing the official 1095-B and 1095-C forms from landscape to portrait for 2016 reporting (and beyond) to allow for window envelopes?

IRS Response #5: No. However, Publication 5223 addresses substitute forms and provides that the forms furnished to the recipient may be in portrait or landscape format which should allow for various window envelopes.

For more information, see section 1.1 of Publication 5223 (<https://www.irs.gov/pub/irs-pdf/p5223.pdf>).



Non-Technical Questions (cont.)

Question #6: Can we use the IRS TIN Matching program to verify SSNs for filing Form 1095-B or Form 1095-C?

IRS Response #6: No. Payers may only perform TIN Matching for the TIN/Name combinations for income subject to backup withholding and reported on Forms 1099-B, DIV, INT, MISC, OID and/or PATR. The TIN Matching program currently cannot enroll payers who do not submit at least one of these six forms, nor employers submitting Forms W-2, to use the TIN Matching system.

For more information, see Publication 2108A (<https://www.irs.gov/pub/irs-pdf/p2108.pdf>).



Non-Technical Questions (cont.)

Question #7: Can we use the Social Security Administration's SSNVS to verify SSNs for filing Form 1095-B and Form 1095-C?

IRS Response #7: No, SSNVS may not be used for solely for the purpose of verifying SSNs for filing Forms 1095-B or 1095-C. SSA will verify SSNs and names solely to ensure that the records of current or former employees are correct for the purpose of completing Internal Revenue Service (IRS) Form W-2 (Wage and Tax Statement).

For more information, see the Social Security Number Verification Service (SSNVS) Handbook (https://www.ssa.gov/employer/ssnvs_handbk.htm).



Non-Technical Questions (cont.)

Question #8: If a 1095-C was corrected prior to being filed with the IRS does “corrected” need to be printed at the top of the forms for a paper filing?

IRS Response #8: No. Enter an “X” in the corrected checkbox only when correcting a Form 1095-C previously filed with the IRS. If you are correcting a Form 1095-C that was previously furnished to a recipient, but not filed with the IRS, write CORRECTED on the new Form 1095-C furnished to the recipient.



Non-Technical Questions (cont.)

Question #9: Do we need to submit Form 1095-C for part-time employees?

IRS Response #9: No, unless the part-time employee was either (1) a full-time employee for at least one month during the calendar year or (2) enrolled in coverage under a self-insured employer-sponsored plan.

For more information, see the Basics of Employer Reporting section in the Questions and Answers about Information Reporting by Employers on Form 1094-C and Form 1095-C FAQs (<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>) and the Instructions for Forms 1094-C and 1095-C (page 13) (<https://www.irs.gov/pub/irs-pdf/i109495c.pdf>).



Technical Questions from April Webinar



Technical Questions from April Webinar

Question #1: What is the proper way to submit additional Form 1095-Cs that are discovered after an initial file submission was accepted?

IRS Response #1: If additional Form 1095-Cs need to be filed you should prepare a new transmission that includes a new Manifest and Form Data File that includes a Form 1094-C and the Form 1095-C.

Question #2: Can we submit test files to production system with test flag set as "T"?

IRS Response #2: No, only live data can be submitted to the Production environment.



Technical Questions from April Webinar (cont.)

Question #3: What if a last name is hyphenated? Do you have to remove the hyphen (same as the apostrophe)? *Example: Jones-Smith*

IRS Response #3: Hyphens are allowed in the last name.

Question #4: I noticed you removed the apostrophe and replaced it with nothing. Is that the guidance or can we replace it with space?

IRS Response #4: Yes, you may leave a single space in place of the apostrophe. Please note that a double space is not permitted and will cause your file to reject.



Technical Questions from April Webinar (cont.)

Question #5: Does stripping the apostrophe only apply to the last name? Is it only the apostrophe or all special characters?

IRS Response #5: There cannot be an apostrophe in any of the name fields (First, middle or last name). The only legal characters for these elements are: A-Z, a-z, hyphen and single space. All other characters are illegal.

Question #6: If you're not supposed to send live data in AATS, then what are you supposed to send?

IRS Response #6: AATS is used for Testing. You must submit the test scenarios and once you pass testing, you can continue to test your data using this range for SSNs/EINs and name controls in Publication 5164, Section 2.2.



Technical Questions from April Webinar (cont.)

Question #7: Is it, or is it NOT acceptable for communications tests to be 'accepted with errors'? In other words, if the Communication test is 'accepted with errors', must I correct and resubmit the test?

IRS Response #7: No, you don't need to correct and resubmit for Communications testing. You only need to be able to retrieve the Acknowledgement to ensure you can properly communicate with the AIR System.

Question #8: Is it possible to test a Replacement File in AATS? (using test scenario or test data)

IRS Response #8: No, Replacements are not tested.



Technical Questions from April Webinar (cont.)

Question #9: Do name data elements have to be in uppercase?

IRS Response #9: No, the name data elements do not have to be in uppercase

Question #10: Publication 5165, Section 4.6.3 lists apostrophes as escaped character ('). You mentioned completely removing apostrophes from employee names (example: O'Malley=omalley). Does this also apply for dependents? But not business names (escaped characters)?

IRS Response #10: Yes, Publication 5165 has been updated to include a caution. The publication states PersonFirstNm”, “PersonMiddleNm”, and “PersonLastNm” cannot contain any special characters, and this would include dependents.



Technical Questions from April Webinar (cont.)

Question #11: We are getting a lot of TIN Validation errors. Is there any way we could get a detailed explanation as to why the particular record is having an error. Or is there a IRS tool which will validate SSN and the name provided?

IRS Response #11: A TIN Validation error occurs when the Name and/or TIN do not match the IRS database. The IRS does not have a tool to validate the SSN and names.

Question #12: What should the AttachmentByteSizeNum be? I submitted a character count of the 1094-C/1095-C file and it was rejected

IRS Response #12: AttachmentByteSizeNum in Manifest should be same as size of the file.

- Right click on Form data file
- Click on “Properties”
- Copy the size in bytes (not “Size of disk”)



Technical Questions from April Webinar (cont.)

Question #13: All my tests are accepted, how do I move my AIR TCC to Production?

IRS Response #13: Once all tests are in “Accepted” status, contact the ACA Information Return (AIR) Help Desk toll free at 1-866-937-4130. The AIR Help Desk hours of operation are 6:30 a.m. to 6:00 p.m., Monday through Friday, Central Time. The assistor will confirm you have passed and move the TCC and/or Form to the appropriate status. Refer to Publication 5164, Table 4-1, for information on the “Accepted” status.

Question #14: I uploaded my certificate, but I haven’t receiving the endpoints/URLs?

IRS Response #14: The endpoints/URLs are included in the WSDL packages. If you would like to request the WSDLs, the Responsible Official, or an official identified as a Contact on the AIR TCC Application, must send an email to [AIR Mailbox](#) with “WSDLs” in the subject line. The email request must include your company name and AIR TCC. The WSDLs will be forwarded upon confirmation of the TCC Application and contact information.



Technical Questions from April Webinar (cont.)

Question #15: Is the SecurityTokenReference optional? How does the public key get attached to the soap message then?

IRS Response #15: The SecurityTokenReference element is required, but the ID attribute on the element is optional. The ID attribute is also optional on the Signature and KeyInfo elements



Live Question & Answer Session



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
Corrections Presentation	http://www.irsvideos.gov/Governments/AffordableCareAct/AffordableCareActInformationReturnsCorrectionsProcess	



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	Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program
	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
	AIR Transmission Checklist	https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20AATS-Production%20Submitter%20Transmission%20Checklist.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
Technical Artifacts for TY 2015	Schemas and Business Rules	Returns/Tax-Year-2015-Schemas-and-Business-Rules-for-Affordable-Care-Act-Information>Returns-AIR">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/PUP/for_taxpros/software_developers/information_returns/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015.pdf