



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
August 23, 2016*

General Affordable Care Act Information Returns (AIR)
Program Topics



Today's Topics

- New Participants – General AIR Information
- New Participants – ACA Application for TCC
- New Participants – AIR Getting Started
- New Participants – AIR Schemas, Crosswalk, Business Rules and ACA Assurance Testing System
- Q & A



New Participants – General AIR Information



General AIR Information

Important things to know:

- 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

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

Additional resources for Known Issues and Solutions:

- [Known Issues for Production](#)
- [Known Issues for AATS](#)



General AIR 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](#)



General AIR Information

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
- Move TCC from Test to Production, and to retrieve Receipt IDs when they are lost or not returned

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)



General AIR Information

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!



New Participants – ACA Application for TCC



New Participants – ACA Application for TCC

Step 1 – Determine if you need to apply for one or more Transmitter Control Codes (TCCs).

If...	And...	Then
I have a completed application, but need to add a role? E.g. I am a transmitter, but I plan on developing my own software this year.		Add the new role or roles to your existing application.
I have a complete application with software packages for tax year 2014 or 2015.		Add the new software packages for the new tax year to obtain your new Software IDs. Also update your application with any changes, e.g. new Contacts or Responsible Officials.
I am a commercial Software Developer <u>creating</u> software and selling software packages to employers and insurance issuers/carriers,	I will transmit information for employers or insurance issuers/carriers,	Select both the <u>Software Developer</u> role and the <u>Transmitter</u> role on your application.
I am an employer or insurance issuer/carrier <u>purchasing</u> a software package,	I will transmit my own information returns	Select the role of <u>Issuer</u> on your application.
I am an employer or insurance issuer/carrier <u>purchasing</u> a software package,	I will transmit my own information returns and transmit for other employers or insurance issuer/carriers,	Select the role of <u>Transmitter</u> on your application. Note: The TCC for a Transmitter can be used to transmit your own returns and others. You may not use an Issuer TCC to transmit other's information returns.
I am an employer or insurance issuer/carrier <u>creating</u> my own software package, or who has contracted with someone to develop a unique package for my sole use,	I will perform the software testing with the IRS and transmit my own information returns,	Select the role of <u>Software Developer</u> and <u>Issuer</u> on your application.



ACA Application for TCC (cont.)

Step 2 – Determine the individuals from you organization who will be listed on your application.

- Responsible officials – individuals with responsibility for the authority over the electronic filing of ACA Information Returns operation for the firm or organization location. (Two required on each application).
- Responsible Officials may also be Contacts.
- Contacts – individuals with responsibility for the authority over the electronic filing of ACA Information Returns operation for the firm or organization location. (Minimum of two required on each application, maximum of 10).

To transmit files to AIR or to AATS, users must be registered in e-Services. All Responsible Officials and Contacts listed on an application must first complete e-Services registration.



ACA Application for TCC (cont.)

Step 3 – After completing the required registration, a Responsible Official should submit the ACA Application for TCC.

- Complete the details of the application and identify the roles your organization will perform.
- Issuer - A business filing their own ACA Information Returns regardless of whether they are required to file (transmit 250 or more of the same type of information return) or volunteer to file electronically. The term issuer includes any person required to report coverage on Form 1095-B and any Applicable Large Employer required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.
- Transmitter - A third-party sending the electronic information returns data directly to the IRS on behalf of any business.
- Software Developer - An organization writing either origination or transmission software according to IRS specifications.



ACA Application for TCC (cont.)

Step 4 – When the application is completed both Responsible Officials must sign the application by agreeing to the terms of agreement. The signature is accomplished by entering the PIN associated with their e-Services account.

- Separate TCCs are assigned to each role on the application.
- Transmitters and Issuer TCCs must complete a one time communication test using approved software.
- Software developers must complete the required AATS testing following the guidance in Publication 5164.



New Participants – AIR Getting Started



AIR Getting Started: Overview

The data exchanged between users and the ACA Information Return (AIR) system occurs via XML messages or file. AIR data must be in properly structured Extensible Markup Language (XML) format and transmitted using services made available by the IRS via one of two possible channels.

- The ISS-UI channel – The data is exchanged in files with XML data structures using the HTTPS protocol (HyperText Transfer Protocol (HTTP) over a Transport Layer Security (TLS) connection).
- The ISS-A2A (A2A) channel – The data is exchanged in SOAP (Simple Object Access Protocol) messages using the Web Services request-response model transport mechanism over an HTTPS connection.



AIR Getting Started: User Interface (UI) Channel

The **User Interface (UI)** Channel (Web Browser) allows the user to transmit data files using a **web interface**. The user will be required to log in to the IRS Integrated Enterprise Portal (IEP) and select the link for the appropriate AIR transmission for a specific Filing Year. AIR will allow the Transmitter or Issuer to either transmit submissions to the IRS or retrieve acknowledgements for those transmissions from the IRS. Users must have an active IRS account that has been approved and registered to transmit ACA Information Returns. This allows users' access to the RUP in order to transmit submissions or retrieve acknowledgements.



AIR Getting Started: User Interface (UI) Channel (Continued)

When using the UI Channel, authentication occurs at the IEP during login. There is no requirement to secure a client digital (X.509) certificate issued by an IRS-designated certificate authority. The UI Channel will allow the user to upload an uncompressed native XML manifest file which includes all of the Transmitter information. Once the required information is interactively entered, the client uses their Web Browser to browse for the respective uncompressed native XML file that contains Forms 1094/1095-B or Forms 1094/1095-C and uploads the file to the IRS.



AIR Getting Started: User Interface (UI) Channel (Continued)

The UI Channel offers the easiest method to transmit AIR data since authentication is accomplished through registration and RUP access. However, this can be a very time consuming method for organizations needing to submit large volumes of data – in addition to being a challenge to users unfamiliar with building raw XML files.

References:

- ✓ Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters*, Section 4.4.1.
- ✓ The AIR Submission Composition and Reference Guide, Section 4



AIR Getting Started: Application to Application (A2A) Channel

The Application to Application (A2A) Channel allows users to transmit ACA Information Return submissions to the IRS using ***Web Services Description Language (WSDLs)**.

The IRS uses SOAP with HyperText Transfer Protocol (HTTP) binding for the transmission file, which are SOAP messages transported over a HTTPS connection (HTTP over TLS – Transport Layer Security) protocol. SOAP messages are exchanged with the IRS using the Web Services request-response model transport mechanism using the HTTPS protocol. A comprehensive understanding of Web Service SOAP messaging and Web Services Standards is necessary in order to create software capable of transmitting data to the IRS.



AIR Getting Started: Application to Application (A2A) Channel (Continued)

Required information pertaining to the user are included as part of the SOAP message (in the SOAP Header) that is transmitted to the IRS in a SOAP Request message. The Forms 1094/1095-B or Forms 1094/1095-C data are included in an uncompressed native XML file that is attached to the SOAP Message as an MTOM encoded attachment.

The XML conforms to the Simple Object Access Protocol (SOAP). SOAP is an XML based protocol used to encode the information in Web Service request and response messages before transmitting them over a network.

A SOAP message is a simple XML document that consists of two parts, the SOAP envelope and the SOAP attachment.



AIR Getting Started: Application to Application (A2A) Channel (Continued)

A **SOAP Envelope** which contains transmission level information with the following elements:

- ✓ A SOAP Header element that contains header information (ACA header, manifest and security elements)
- ✓ A SOAP Body element that contains request and response information and the reference to the MTOM attachment
- ✓ A SOAP Fault element containing errors and status information



AIR Getting Started: Application to Application (A2A) Channel (Continued)

A **SOAP attachment** which contains the ACA Information Return Submission (Data Forms) as an MTOM (Message Transmission Optimization Mechanism) encoded attachment. The data in the MTOM attachment must remain in uncompressed, native XML format.

Note: The transmission file for transmitting ACA Information Returns to the IRS is a MIME (Multipurpose Internet Mail Extensions) multipart document which contains two parts conforming to “SOAP 1.1 with attachments” protocol.

A comprehensive understanding of Web Service SOAP messaging is necessary in order to create software capable of transmitting data to the IRS



AIR Getting Started: Application to Application (A2A) Channel (Continued)

Users must have an active IRS e-services account, have been approved to transmit ACA Information Returns, and have completed the Automated Enrollment application required to invoke the A2A channel. The user will be required to include their digital certificate and a digitally signed hash of certain message structures in the WS-Security Header of the SOAP Message and invoke the appropriate URL for the Web Service endpoint that exposes the IRS-ACASubmitService within the ACAGetTransmitterBulkRequestService.wsdl

The latest WSDLs can be requested through the AIR Mailbox (airmailbox@irs.gov) once the TCC application has been completed and approved. The Responsible Official, or an official identified as a Contact on the AIR TCC (Transmitter Control Code) Application, must send an email to the AIR Mailbox with "WSDLs for Tax Year 201X" in the subject line. The email request must include your company name and AIR TCC.



AIR Getting Started: Application to Application (A2A) Channel (Continued)

A2A Development Pointers:

- ✓ If generating the message programmatically, remove all optional fields that will not be used. The service will not allow blank or empty elements.
- ✓ Also, if using a library to generate the message, remove any extra elements the library adds that the service is not expecting. See the Composition and Reference Guide, Section 5 for more details on the expected elements.
- ✓ Make sure the message does not change after it is digitally signed, otherwise the service will return a security error.
- ✓ As detailed in the Composition and Reference Guide, Section 5.1, the message will have HTTP GZIP compression. Past transmitters have had greater success setting this using server settings instead of programmatically adding it.



AIR Getting Started: Application to Application (A2A) Channel (Continued)

The A2A Channel offers the easiest method to transmit large volumes of data (up to 100MB). However, this method requires a digital certificate secured from an Authorized Certificate Authority, and can be a challenge to users unfamiliar with building raw XML files .

References:

- ✓ Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters*, Section 4.4.2, through 4.4.2.3.
- ✓ The AIR Submission Composition and Reference Guide, Section 5



New Participants – AIR Schemas, Crosswalk, Business Rules and ACA Assurance Testing System



AIR Schema, Crosswalk and Business Rules

Schemas, Crosswalks and Business Rules for Tax Year 2016 have been posted to irs.gov:

[Tax Year 2016 Schemas and Business Rules for Affordable Care Act Information Returns \(AIR\)](#)

- Schema: The changes from Tax Year 2015 schemas are shown in the ACA_AIR-IEP_FS16_FS17_Upstream_Diff.txt file.
- Please refer to the Known Issues document for schema information.
- Crosswalks: Form to schema crosswalks for TY2016 show the reference elements and eFile types together. These crosswalks are a summary of the schemas and are not intended to serve as your programming model.
- Business Rules: The full text of the business rule will be provided in the Error Data file.



Tax Year 2016 ACA Assurance Testing System (AATS)

An Early Look draft of Publication 5164 has been posted to irs.gov

[Publication 5164 \(Early Look\)](#)

AATS narratives and answer keys for Tax Year 2016 have been posted to irs.gov

[Affordable Care Act Assurance Testing System \(AATS\) Information Returns Tax Year 2016/Processing Year 2017](#)

New for AATS for Tax Year 2016

- Transmitters and Issuers who passed AATS for Tax Year 2015 will not have to retest for Tax Year 2016.
- There are two testing options for Tax Year 2016 testing:
 - **Option 1**: Develop test scenarios using data based on criteria specified within the submission narrative, or
 - **Option 2**: Use the detailed scenarios with data predefined by IRS



AIR Resource List

- [AIR homepage](#) on IRS.gov
- [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 4.4)
- [AIR Schemas and Business Rules](#)
- The [Automated Enrollment Guide](#)
- [AIR Transmission Checklist \(UI\) for Tax Year 2015](#)
- [AIR Transmission Checklist \(A2A\) for Tax Year 2015](#)
- Affordable Care Act Information Returns Corrections Process ([recorded presentation](#))



Additional Resources – Forms and Regulations

Topic	Details	Source
2015 Final 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-B / 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-C / 1095-C	http://www.irs.gov/pub/irs-pdf/i109495c.pdf
2016 DRAFT Forms and Instructions	2016 DRAFT Form 1094-B	https://www.irs.gov/pub/irs-dft/f1094b--dft.pdf
	2016 DRAFT Form 1095-B	https://www.irs.gov/pub/irs-dft/f1095b--dft.pdf
	2016 DRAFT Instructions 1094-B / 1095-B	https://www.irs.gov/pub/irs-dft/i109495b--dft.pdf
	2016 DRAFT Form 1094-C	https://www.irs.gov/pub/irs-dft/f1094c--dft.pdf
	2016 DRAFT Form 1095-C	https://www.irs.gov/pub/irs-dft/f1095c--dft.pdf
	2016 DRAFT Instructions 1094-C / 1095-C	https://www.irs.gov/pub/irs-dft/i109495c--dft.pdf
Regulations	4980H Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf
	6055 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf
	6056 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf
	Proposed 6055 Regulations	http://federalregister.gov/a/2016-18100



AIR Acronym Guide

Acronym	Definition
AATS	Affordable Care Act Assurance Testing System
ACA	Affordable Care Act
AIR	Affordable Care Act Information Return
A2A	Application to Application
HTTP	HyperText Transfer Protocol
MIME	Multipurpose Internet Mail Extensions
MTOM	Message Transmission Optimization Mechanism
RUP	Registered User Portal
SOAP	Simple Object Access Protocol
TLS	Transport Layer Security
UI	User Interface
WSDL	Web Services Description Language
XML	Extensible Markup Language