



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
July 19, 2016*

General Affordable Care Act Information Returns (AIR)
Program Topics



Today's Topics

- General AIR Information
- AIR Successful Transmission Tips and Lessons Learned
- Post Deadline Reminders
- Common Portal issues and Resolutions
- Tax Year 2016/Processing Year 2017 AATS Testing Requirements Changes
- Q & A



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



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.



Important!

- **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.



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 4.4)
- 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](#)



AIR Successful Transmission Tips and Lessons Learned



AIR Successful Transmission Tips and Lessons Learned

- **If your transmission was rejected without an error data file or without an error code, the file must be submitted again.**
 - Note: To avoid the Transmission being rejected as a duplicate you could add a hyphen to the contact person suffix name or add a trailing space to an address field.
 - ❑ For Example:

1. “John Smith” **becomes** “John Smith –”
`<PersonFirstNm>John</PersonFirstNm>`
`<PersonLastNm>Smith</PersonLastNm>`
becomes
`<PersonFirstNm>John</PersonFirstNm>`
`<PersonLastNm>Smith</PersonLastNm>`
`<SuffixNm>-</SuffixNm>`
2. “John Smith Jr” **becomes** “John Smith –Jr”
`<PersonFirstNm>John</PersonFirstNm>`
`<PersonLastNm>Smith</PersonLastNm>`
`<SuffixNm>Jr</SuffixNm>`
becomes
`<PersonFirstNm>John</PersonFirstNm>`
`<PersonLastNm>Smith</PersonLastNm>`
`<SuffixNm>-Jr</SuffixNm>`



AIR Successful Transmission Tips and Lessons Learned

TPE1105 - The request is not compliant with web service policy requirements.

- This Error will trigger if you paste XML into a MS Word file and attempt to submit. The IRS system expects a raw XML file. Try copying the content of the files into a text editor like Notepad, then save it as a text file with the .xml extension and UTF-8 Encoding.

TPE1106 - The message did not match our current WSDL and/or schema.

- This Error will trigger if the prefix doesn't match those in the AddressLine1Txt.



AIR Successful Transmission Tips and Lessons Learned

MTOM Error TPE1114 - The request message must be MTOM encoded.

- The href value of the Include element within BulkExchangeFile does not match the Content-ID of the MTOM attachment (see below).

In manifest:

```
<ns1:BulkExchangeFile
xmlns:ns1="urn:us:gov:treasury:irs:common"><inc:Include
href="cid:1094C\_Request\_XXXXX\_20160215T204902973Z.xml"
xmlns:inc="http://www.w3.org/2004/08/xop/include"/></ns1:BulkExchangeFile
>
```

Attachment headers:

Content-Type: text/xml; charset=us-ascii;

name=1094C_Request_XXXXX_20160505T233808534Z.xml

Content-Transfer-Encoding: 7bit

Content-ID: <1094C_Request_XXXXX_20160505T233808534Z.xml>

- Make sure that if the attachment file name changes, you update any references to it in the message



AIR Successful Transmission Tips and Lessons Learned

When to replace a Transmission

- Replacement transmissions must be filed when a **transmission is rejected** with an **error code** prefixed with 'AIR', for example **AIRBR825**, **AIREX602**, or **AIRMF3014**.

How to avoid the Replacement Transmission being rejected as a Duplicate

- If the Form Data File in the replacement transmission is identical to the Form Data File in the original transmission, AIR views it as a duplicate. In order for the file to not be rejected as a duplicate, something in the Form Data File must be changed.

Note: We offer guidance for slightly modifying the Form Data File in this document: [Known Issue: Rejected Transmission without an Error Data File, Error Code or due to Error Code AIRER602](#).



AIR Successful Transmission Tips and Lessons Learned

AIRMF3003 -Rejected transmission - Error occurred in the TCC

- This error will trigger if you attempt to transmit into a production environment before your TCC is moved to production

AIRMF3005 - Rejected transmission - Error occurred in Form Status for Form Type

- Verify you are using the correct TCC (Software Development TCC can not be used in Production)
- Ensure 48 hours has passed since any changes were made to your TCC application including moving into the Production environment
- Contact the e-Help Desk at 1-866-937-4130 to resolve your TCC and/or Form status issues



AIR Successful Transmission Tips and Lessons Learned

AIRMF3006 - Rejected transmission - Duplicate UUID

Review the AIR Composition and Reference Guide Section 3.4.2

- ACA Business Correlation ID (***UniqueTransmissionId***) in the Manifest should be unique for each transmission (UUID which is part of UTID will be checked for uniqueness against that TCC).
 - The UUID is part of the UTID in your manifest file.
 - **UUID** - The IRS does not provide guidance on how to create the UUID. The UUID is an identifier standard defined by the Internet Engineering Task Force (IETF) in Request For Comments (RFC) 4122. You may refer to this document for guidance



AIR Successful Transmission Tips and Lessons Learned

AIRMF3014 - Rejected transmission - File is a duplicate

The AIRMF3014 will set when a Checksum is the same for another submission transmitted by the same TCC.

- The checksum in the element ChecksumAugmentationNum must be updated for each transmission. If the checksum is calculated to be the same as a previous submission then an adjustment will need to be made in the Form Data file so that a different checksum is computed. You may need to alter or change something in your Form Data File in order to calculate a new Checksum. The ChecksumAugmentationNum is located in the Manifest file but is calculated based on the Form Data File.
 - Each time you send the same file and the UUID, DocumentSystemFileNm (in the manifest file also) and the ChecksumAugmentationNum are not changed, that will cause a duplicate condition.
 - (Applies to AIRMF 3006 and 3014)



AIR Successful Transmission Tips and Lessons Learned

AIRMF3015 - Rejected transmission - OriginalReceiptId not found or not valid for replacement. This error occurs when one or more of the conditions below are not met:

- If the Manifest 'TransmissionTypeCd' equals "R", then either the 'OriginalUniqueSubmissionId' for each 1094 record or the Manifest 'OriginalReceiptId' must have a value (they cannot both have a value).
- If the Manifest 'OriginalReceiptId' is present
 - ✓ It must match the 'ReceiptId' of a transmission containing original records (submitted with 'TransmissionTypeCd' "O") that was rejected previously by the IRS.
 - ✓ It must match the 'ReceiptId' of a transmission containing original records (submitted with 'TransmissionTypeCd' "O") that has not already been successfully replaced.



AIR Successful Transmission Tips and Lessons Learned

Certificate Management

- Ensure you have one certificate per TCC/Role and **it can't be used for any other service, such as Modernized e-File (MeF).**

TCC	Role	Certificate
BBBII	Issuer	Certificate #1
BBBXX	Transmitter	Certificate #2
BBBAA	Transmitter	Certificate #2
BBBEE	Software Developer	Certificate #3

- KeyInfo should use the KeyIdentifier tag which has the Base64 encoded certificate as its value. The Base64 encoded certificate should include the entire certificate chain including the root certificate and all the authorized CA certificates in order to pass the authentication process.



AIR Successful Transmission Tips and Lessons Learned

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



AIR Successful Transmission Tips and Lessons Learned

Mitigate Duplicate Transmissions

- Do not immediately retransmit a transmission if you do not receive an immediate acknowledgement. It could take up to 5 minutes for the AIR system to acknowledge receipt of a Transmission.

Retrieving Acknowledgements

- We anticipate an increase in volume as we get closer to the filing deadline. **As a best practice we suggest you submit your initial check status request 30 minutes after transmission and then every 2 hours thereafter.**

Transmission Status

- Reminder, it could take up to 7 days for your transmission to process before you receive a status in the production environment.



AIR Successful Transmission Tips and Lessons Learned

Tips for AATS:

- You must use your Software Developer TCC to test your Software Package in AATS.
- The majority of schema data elements for ACA Information Returns (Forms 1094/5 B&C) were defined as “optional”; yet they may not be optional in all filing situations. Before contacting the help desk for review Software Developers should review the Answer Keys on the AATS link of the AIR Program page on irs.gov. This will ensure all fields required for testing are completed.
- Developers should refer to the [Schema to Form Crosswalks](#) these documents contain the Schema Elements, Line Numbers, E-File Type and Definition and a Description of each element.



AIR Successful Transmission Tips and Lessons Learned

Tips for AATS (cont):

- You must complete all required scenarios and each Submission Narrative must be in Accepted Status.
- You must contact the help desk at 1-866-937-4130 when all required Submission Narratives are complete and in Accepted Status. The help desk must perform a line by line review of your test submissions.
- Once the help desk has advised you have passed AATS Testing
 - You must wait 48 hours before transmitting live data, failure to wait 48 hours results in rejects with a AIR MF3005 error.
 - You must use your Transmitter or Issuer TCC when transmitting live data.



Post Deadline Reminders



Filing After June 30

ACA Information Returns May Continue To Be Filed After June 30, 2016

- The AIR system will continue to accept information returns filed after the June 30, 2016 deadline. In addition, you can still complete required system testing after June 30, 2016.
- If any of your transmissions or submissions was rejected by the AIR system on or before June 30, 2016, then you have 60 days from the date of rejection to submit a replacement and have the rejected submission treated as timely filed.
- If you submitted and received “Accepted with Errors” messages, then you may continue to submit corrections after June 30, 2016.



ACA Information Return Filing

- Both Good Faith relief and Reasonable Cause waivers are in effect for the first filing year
 - Good Faith Relief: relief from penalties for filers that can show that they have made good faith efforts to comply
 - Preamble to Section 6055 regulations
 - Notice 2015-68
 - Notice 2015-87
 - Reasonable Cause
- It is a best practice to document efforts to comply with the information reporting requirements for either Good Faith relief or Reasonable Cause waivers



Electronic Filing and Error Messaging

- See [Publication 5165](#), Guide For Electronically Filed Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters.
- An error message is not a penalty assessment (not a Notice 972CG) and receipt of an error message does not necessarily mean that there will be a penalty assessment in the future.
- An error message informs the filer that the IRS has identified an error, including TIN Validation failures.
- The error message for TIN VAL failures identifies the Form 1095-B or 1095-C that has the error, but does not identify the specific name or TIN that caused the error



Error Correction

- Error correction is part of the good faith effort to file accurate and complete information returns
 - Filers have the responsibility to attempt to obtain and file the correct information required by the law, whether it is from their own records or soliciting correct information from third parties who are likely to have correct information
 - After checking the information, filers that believe the information submitted was correct or are unable to obtain corrected information are not required to file a corrected return with the IRS
- Need to document efforts to verify or obtain correct information
- IRS has developed a 42 minute educational recording about corrections (located on [IRSvideos.gov](https://www.irs.gov/irs/videos), [link](#))
- Example that does not meet good faith standard: Transmittal of a batch of returns that provided no data other than names and addresses (reasonable cause rules would still apply)



Penalties

- Penalties can occur under section 6721 (failure to file correct information return) and section 6722 (failure to furnish correct recipient statements)
 - First Year Good Faith Relief: relief from penalties for filers that can show that they have made good faith efforts to comply
 - However, note that this relief does not apply to the failure to timely file a return or furnish a statement.
 - Issuers and ALEs may still meet the criteria for a reasonable cause wavier from the penalties
 - If you missed the June 30, 2016, due date, you will not generally be assessed late filing penalties under section 6721 if you have made legitimate efforts to register with the AIR system and to file the information returns, and you continue to make such efforts and complete the process as soon as possible. See [6/30 Quick Alert](#) for more information.
- At this time the IRS is not ready to discuss the specifics of the penalty administration process



Annual Adjustments to Penalty Amounts

- For ACA information returns, to determine any potential penalty amount look at the year in which the return is required to be filed and not the year for which it is actually filed.
- For example, to look for penalty rates for 2016 ACA returns filed in 2017 (or any other information returns defined under IRC 6724(d)), see Rev. Proc. 2015-53



Common Portal Issues & Resolutions



Common Portal Issues & Resolutions

Lessons Learned of Top Error Codes

- **TPE1122** - Review documentation on WS-Security Header and digital signatures. Ensure the proper parts of the message is signed and use the proper namespaces per the CRG
- **TPE1105** - Ensure the message structure follows HTTP standards and there are no special characters. There are several causes of this message so transmitters should reach out to the helpdesk to get additional information
- **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)



Common Portal Issues & Resolutions

Lessons Learned of Top Error Codes (Continued)

- **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
- **Timeouts** - Ensure timeout values are set to 10 to 15 minutes for the application and web browser
- **TPE1112** - This is an error concerning gZip compression errors. We have seen more successful transmissions using server setup to do gZip compression versus developing custom code to programmatically do gZip compression.

We will cover details of the top three error for the month of June

- Null download files for ISS-UI
- TPE1204
- TPE1130



Common Portal Issues & Resolutions

Null download file for ISS-UI

- Some transmitters have been receiving a null file after clicking the download button using ISS-UI on the Status Request page
- We have investigated the issue and plan to have a solution in place for next filing season
- The work arounds suggested below have been successful for other transmitters
 - Retry a few times before moving to trying the work arounds below
 - Try logging out and logging back in then try the search and download again
 - Try using Chrome instead of Internet Explorer
 - If none of these work please open a ticket with the AIR helpdesk for further assistance

Note: The downloaded file will be in an XML format and will contain error codes with an associated Unique Record ID (URID) or Unique Submission ID (USID). An explanation of the error codes, URID and USID, and how to use them for Corrections and/or Replacements can be found in Publication 5165.



Common Portal Issues & Resolutions

TPE1204

- The TPE1204 error code indicates a potential threat was detected due to special characters in the 1094/1095 B/C form (attachment)
- To avoid the TPE1204 error code, make sure the following special characters are removed or escaped
- Refer to Section 4.6.3 in Publication 5165 or Section 5.2.2 of the CRG
- Remove double dashes (--) and hash keys (#)
- Escape ampersands (&), apostrophes ('), less than signs (<), greater than signs (>), and quotation marks (")
 - Note: Escaped characters can only be used where they are allowed by the schema
 - Example: PersonFirstNm does not allow any escaped characters, but BusinessNameLine1 allows ampersands (&) and apostrophes (') to be escaped per the schema



Common Portal Issues & Resolutions

TPE1130

- The TPE1130 error code indicates an incorrect TestFileCd was sent to the service
- A TestFileCd of 'T' should be sent to the AATS environment
- A TestFileCd of 'P' should be sent to the Production environment
- A blank TestFileCd will cause the TPE1130 error code to be thrown in either the AATS or Production environments
- A common mistake that causes this issue is the use of the incorrect URL
- There are separate URLs for the AATS and Production ISS-A2A services
 - The ISS-A2A URL for AATS ends with 1095BC_Transmission_AATS2016
 - The ISS-A2A URL for Production ends with 1095BC_Transmission
- There are two separate URLs for the AATS and Production ISS-UI websites
 - The ISS-UI URL for AATS is <https://la.alt.www4.irs.gov/airp/aca/ui>
 - The ISS-UI URL for Production is <https://la.www4.irs.gov/airp/aca/ui>

Note: The TPE1130 error code is not related to the process of moving the TCC to Production after passing AATS testing. If there is a problem with this process the transmitter will receive an AIR error code in the XML file returned with the Status Request.



TY2016/PY2017 AATS Testing Requirements Changes



TY2016/PY2017 AATS Testing Requirements Changes

WHO must test:

The IRS will receive and process information returns reporting on individual health insurance coverage from:

- Issuers** – any person required to report coverage on Form 1095-B and any applicable large employer (ALE) required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.

- Software Developers** must pass all applicable test scenarios for the forms the software package supports, before the software packages are approved.

- Third Party Transmitters** - limited to a communications test



TY2016/PY2017 AATS Testing Requirements Changes

How many TCCs must I request?

- Software Development organizations wishing to market their software need only to request a **Software Developer** role.
- Software developers who also offer the capacity to transmit ACA documents to AIR must select the transmitter role and or issuer role. IRS will issue a separate TCC for each role that is selected on the application.
- **Issuer and or Transmitter TCCs** may be used in the test environment when the Form (T/P) Indicator is set to 'T'. When the Form (T/P) Indicator changes to 'P', the Issuer and/or Transmitter TCC may only be used in the Production environment.



TY2016/PY2017 AATS Testing Requirements Changes

New for Tax Year 2016/Processing Year 2017

- ✓ **Transmitters and Issuers who passed AATS for Tax Year 2015, will not have to retest for Tax Year 2016.**
 - The Form T/P indicator will remain in Production status. New participants will need to comply with test requirements for Tax Year 2016.
 - Software Developers need a new Software ID for each tax year and each ACA Information Return Type they support. The software information must be updated yearly on the *ACA Application for TCC* available on eServices webpage at irs.gov.
 - The AATS environment will be available for continued testing of TY2015 submissions until Oct 31, 2016. After November 7, 2016, only TY2016 submissions will be accepted in the AATS environment.

NOTE: specific instructions on how to update your application will be provided at a later date.



TY2016/PY2017 AATS Testing Requirements Changes

New: Two testing options for Tax Year 2016 -

- The AATS test scenarios consist of submission narratives which define the data to be included in each test submission for Forms 1094/1095-B and Forms 1094/1095-C.
 - The scenarios are designed so that information will not be required in every field. Answer keys depicting how the form should be completed are provided for each predefined test scenario for your convenience.
 - ❖ **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



NEW: Required 1094/1095-C Test Scenario Options

Issuers and Software Developers	Description	Option 1: Predefined Test Scenarios	Option 2: Criteria-based Test Scenarios
Forms 1094/1095-B Non-Government Entity COTS Software package	Non-Government Entity Scenarios 1095B Part III completed	1 and 2	12
Forms 1094/1095-B * Government Sponsor Medicaid or CHIP	Medicaid Scenario 1095B Part III Completed	6	13
Forms 1094/1095-B * Government Sponsor Medicare	Medicare Scenario 1095B Part III Completed	8	14
Forms 1094/1095-B - Optional	B Form Correction Scenarios	2C, 6C and 8C	12C, 13C and 14C



NEW: Required 1094/1095-C Test Scenario Options

Issuers and Software Developers	Pre-defined Test Description	Option 1: Predefined Test Scenarios	Option 2: Criteria-Based Test Scenarios
Forms 1094/1095-C COTS software package	<p>Scenario 3 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p> <p>Scenario 5 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed. 1095C - This ALE offers Self-Insured Coverage. Part III will be completed.</p> <p>Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p>	3, 5 and 7	9, 10, and 11
Forms 1094/1095-C – Optional	C Form Correction Scenarios	4C, 5C and 7C	15C, 10C and 11C
Forms 1094/1095-C* In-house software package, employer does not provide self-insured coverage.	<p>Scenario 3 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p> <p>Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p>	3 and 7	9 and 11



NEW: Required 1094/1095-C Test Scenario Options

Issuers and Software Developers	Description	Option 1: Predefined Test Scenarios	Option 2: Criteria-Based Test Scenarios
Forms 1094/1095-C * Designated Government Entity	<p>Scenario 3 1094C -Authoritative Transmittal with Parts I, II, III, IV Completed. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p> <p>Scenario 4 1094C - Not an Authoritative Transmittal only Part I completed including lines 9-16 for Designated Government Entity. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p> <p>Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.</p>	3, 4 and 7	9, 15, 11
<p>* Notify IRS on ACA Application for TCC with a comment that you are not a Designated Government Agency, do not offer Employer Provided Self-Insured Coverage, or if your organization is a government sponsor of Medicaid, Medicare or CHIP. This will alleviate having to complete Scenarios 4, 5 or 1 and 2. If this notation is not included in your ACA Application for TCC you will be required to complete all scenarios for each form.</p>			



Example: Criteria-based Test Scenario

1094-C Submission Narrative Information

This scenario will test the following situation: An ALE Member's Authoritative Transmittal where the ALE is a member of an Aggregated Group for all 12 months and they qualify for Section 4980H Relief. This ALE will submit a total of 3 1095-Cs, with this Authoritative Transmittal, for 3 of their employee's. This ALE will have at least one member of an Aggregated Group listed.

Scenario 9-0

Part I ALE Information

Lines 1-8 Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the ALE Member name and EIN information.

Line 18 There are a total of 3 1095-Cs included with this transmittal.

Line 19 This is the authoritative transmittal.

Data must be present on lines 1-8, 18, and 19.

Part II ALE Member Information

Line 20 Data for this line can be created by the filer.

Line 21 This ALE is a member of an Aggregated ALE Group for all 12 months of the year.

Line 22 This ALE qualifies for Section 4980H Transition Relief.

Data must be present on lines 20, 21, and 22.

Part III ALE Member Information – Monthly

Lines 24-28 column(a) This ALE did not offer minimum essential coverage to their full-time employees and dependents from January 1st to May 31st (inclusive).

Lines 29-35 column(a) This ALE did offer minimum essential coverage to their full-time employees and dependents from June 1st through December 31st (inclusive).

Line 23 column(d) & (e) or Lines 24-35 column(d) & (e) The ALE can complete the Aggregated Group Indicator and Section 4980H Transition Relief Indicator information within the All line or on each monthly line.

Data must be present on either line 23 columns (d) and (e) or lines 24-35 columns (d) and (e). Data must also be present on lines 24-35 columns (a), (b), and (c).

Part IV Other ALE Members of the Aggregated ALE Group

Lines 36-65 Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the Other ALE Member of Aggregated ALE Group name and EIN.

Minimally data must be present on line 36.



Resources for AATS Testing

- *Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR) Tax Year 2016*
 - Contains general and program specific testing information for use with ACA Assurance Testing System (AATS).
 - <https://www.irs.gov/pub/irs-pdf/p5164.pdf>
- TY2016 schema and business rule packages
 - <https://www.irs.gov/for-tax-pros/software-developers/affordable-care-act-information-returns-schemas>
- TY2016 AATS Test narrative and Scenarios
 - <https://www.irs.gov/for-tax-pros/software-developers/information-returns/affordable-care-act-assurance-testing-system-information>
- Form Fields to Data Element Crosswalk
 - <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>



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
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	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 – <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	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