



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
June 14, 2016*

General Affordable Care Act Information Returns (AIR)
Program Topics



Today's Topics

- General AIR Information
- AIR Successful Transmission Tips
- IRS Support – AIR Mailbox & Help Desk
- Common Portal Issues & Resolutions
- Corrections
- Non-Technical Questions
- Technical Questions from May 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

Additional resources for Known Issues and Solutions:

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



AIR Successful Transmission Tips



AIR Successful Transmission Tips

Your Transmission was Rejected with no Error Data File or TPE Error Code

- 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

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.

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.



AIR Successful Transmission Tips

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.

Certificate Management

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

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



AIR Successful Transmission Tips

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.



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



HTTP Validation Issues & Resolutions

Common causes for TPE1105:

The portal first must check the validity of the HTTP message itself in order to read it. If something in the message does not conform to HTTP standards and prevents the portal from reading the entire message, then the portal will return a TPE1105 error.

Common causes for HTTP validation errors include:

- Hidden / special characters in the message that may cause a premature end of file error.
- Incorrect spacing between headers and the message parts
- Incorrect HTTP header values.



HTTP Validation Issues & Resolutions

Pointers for resolving TPE1105:

- Ensure files are properly encoded as UTF-8 versus UTF-8-BOM
- Ensure there are no blank lines in the HTTP headers and only one blank line after the HTTP headers
- 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.
- Ensure there are no hidden / special characters that would cause a premature end of file error
- 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"?>)



WS-Security Issues & Resolutions

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.



WS-Security Issues & Resolutions

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



WS-Security Issues & Resolutions

Tips for resolving TPE1122:

- 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 the 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.



WS-Security Issues & Resolutions

Tips for resolving TPE1122 (cont.):

- 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



Security Error Comparisons

Resolutions to other common failure codes:

- A **TPE1122** indicates the portal cannot process the digital signature in the message and retrieve the certificate.
- A **TPE1128** indicates the portal can retrieve the certificate from the message, but the certificate does not match a valid account in our system.
- A **TPE1129** indicates the portal can retrieve the certificate and the certificate matches a valid account, but the account is not authorized to use the service to which the message was sent.
- These errors are checked in this order: **TPE1122 > TPE1128 > TPE1129**
- Example:
 - The transmitter sends a transmission to AATS and receives a TPE1129.
 - This means the WS-Security headers in the message are correct and the portal can retrieve the certificate, otherwise the portal would have returned a TPE1122.
 - This also means the transmitter has a valid account and its certificate in the message matches the account, otherwise the system would have returned a TPE1128.
 - The transmitter will need to fix their account's authorization to use the AATS transmission service.



Other Common Issues & 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)



Other Common Issues & Resolutions

Pointers for resolving Timeout Failures:

- There are many factors to be considered when setting timeout values. For example, how long it takes to upload files, how long it takes for the entire transaction to reach the destination (IRS Portal). There is also file processing and response time to take into account. The amount of time it takes to upload a file depends on the internet and the network. Beyond the point of the upload is when the AIR system will provide a response. We cannot specify a recommended setting for the timeout value. However, other transmitters have set timeout values from 10 to 15 minutes.
- A2A transmitters receiving no response or a timeout
 - Transmitters have had success increasing the timeout values from 10 to 15 minutes for the session and response settings
- UI transmitters receiving no response or a timeout
 - Some transmitters have seen better performance using other browsers (e.g. Chrome) to avoid a timeout
 - Browser settings can also be increased to support longer wait times. For example, these are the steps to change FireFox timeout settings:
 - Open Firefox
 - In the URL bar, type in 'about:config'
 - Search for network.http.tcp keepalive.short_lived_time
 - Double click and change from 60 to 900
 - Restart browser
 - Note: Settings to update IE browser are currently being reviewed/tested and information will be included once available.
- Transmitters receiving 502 and 6052 error codes due to timeout settings may experience better performance by trying an alternate browser and/or updating timeout settings. In some cases, changing timeout settings have helped address these issues.



Corrections



When do corrections need to be filed?

Corrections should be filed as soon as possible, however they do not need to be filed prior to the due dates.

2016 Extended Due Dates:

- March 31, 2016 – Furnished to the recipient
- May 31, 2016 – Paper returns filed with IRS
- June 30, 2016 – Electronic returns filed with IRS



Good Faith Effort

- Information returns must be filed timely and accurately or penalties may apply
- Relief for information returns filed in 2016 for good faith efforts
- Error correction is part of the good faith effort to file accurate and complete information returns



Publication 1586

[Publication 1586](#), *Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs*

- Provides general information needed to avoid penalties under IRC sections 6721 through 6724 for information return documents that are filed with missing or incorrect taxpayer identification numbers (TINs)
- Describes the actions that must be taken, or should have been taken, to solicit (request) a TIN
- Explains the requirements for establishing reasonable cause
- Penalty amounts for missing and incorrect name/TINs



Invalid TIN Error Message

- Form 1095-B, Part IV Covered Individual
 - At filing, Filer receives Error Message from the IRS that name and TIN do not match the name and TIN
 - **Error message is not a Proposed Penalty Notice. It is not a Notice 972CG**
- Solicitation Rules
 - The initial solicitation is made at an individual's first enrollment or, if already enrolled on September 17, 2015, the next open season,
 - The second solicitation is a reasonable time thereafter, and
 - The third solicitation is made by December 31 of the year following the initial solicitation.



Penalties

- Failure to file a correct information return with IRS may result in a penalty (IRC 6721)
- Failure to furnish a correct information return to the individual may result in a penalty (IRC 6722)

Returns due on or after 1/1/2016	Within 30 Days of Due Date (Jul 30 for 2016*)	By Aug 1 (Nov 1 for 2016)	After Aug 1 (Nov 1 for 2016)	Intentional Disregard
Penalty Amount Per Information Return	\$50	\$100	\$260	\$520
Maximum Penalty Per Year	\$529,500	\$1,589,000	\$3,178,500	None
Maximum Small Business Penalty Per Year	\$185,000	\$529,500	\$1,059,500	None

* Paper filing due date is May 31, so within 30 days is June 30

Note: Additional details in Publication 1586



Additional Penalty Rules

- Failure to file electronically (250+)
- Exceptions
 - Inconsequential errors
 - De minimis number of failures
- Increased penalties for intentional disregard
- Only one penalty per record



Additional Penalty Rules

- Reasonable Cause Waiver
 - No penalty for a failure due to reasonable cause and not willful neglect.
 - Filer must show they acted responsibly both before and after the failure



Corrections Example

Note: This is only an example and does not indicate specific timelines for correcting. All corrections should be filed “as soon as possible”.

June 25

- Company A transmits Form 1095-C with the IRS
- Transmission is “Accepted with Errors”
- Error Data File shows Name / TIN mismatch for John Doe

July 7

- Company A communicates with John Doe and discovers the wrong SSN was provided

July 15

- Company A transmits a corrected Form 1095-C for John Doe
- Transmission is “Accepted” by IRS



Non-Technical Questions from May Webinar



Non-Technical Questions from May

Question #1: On Form 1094 C, Part III, column (e), Section 4980H Transition Relief Indicator, employers may enter code A for ALEs with 50-99 full time employees or code B for ALEs with 100 or more full time employees, if applicable. Error AIRBR845 says the code (A or B) cannot be different in different months. What if the ALE has 50-99 full time employees in some months and over 100 full time employees in other months?

IRS Response #1: The transition relief identified in Form 1094 C, Part III, column (e) is based upon the number of full time employees (including full time equivalent employees) the ALE had in calendar year 2014 (along with certain other conditions), therefore only one code may be applicable for the 2015 plan year, regardless of the number of employees the ALE had during those months. For more information on the transition relief available in 2015, see the Transition Relief section, of the Questions and Answers on Employer Shared Responsibility Provisions Under the Affordable Care Act (<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act>).



Non-Technical Questions from May (cont.)

Question #2: When are corrections required to be submitted?

IRS Response #2: As soon as possible after you discover that inaccurate information was submitted and you get the correct information.

Question #3: Are we required to submit corrections by the due date of the return (June 30, 2016)?

IRS Response #3: No.



Non-Technical Questions from May (cont.)

Question #4: If we don't discover the inaccurate information and get the correct information until 2017, will we still be able to submit corrections electronically?

IRS Response #4: Yes, provided the original returns were filed electronically.

Question #5: In our company, the employee share for self-only, minimum value coverage is age banded (for example, employees under age 40 pay \$100/month, employees between 41-59 pay \$125/month, and employees 60 and over pay \$150/month). For an employee who is 42, is the amount reported on line 15 of Form 1095 C the employee share for the applicable age band (\$125) or the age band of the lowest employee share (\$100)?

IRS Response #5: On line 15 report the amount of the lowest-cost monthly premium for self-only minimum value that is offered to the employee, which would be the applicable age band offer, using the facts above (\$125) would be entered on line 15.

For more information, see page 10 of the Instructions for Forms 1094-C and 1095-C (<https://www.irs.gov/pub/irs-pdf/i109495c.pdf>).



Non-Technical Questions from May (cont.)

Question #6: How do we report the employees who decline coverage on the Form 1095 C, specifically in part III?

IRS Response #6: Form 1095-C, Part III, is completed only if the employer offers employer-sponsored self-insured health coverage in which the employee or other individual enrolled. If the employee does not enroll in employer-sponsored self-insured health coverage, that employee is not reported in Part III.

Question #7: In total the number of Forms 1095 C filed by the members of an Aggregated ALE Group is 250 or more, but each ALE member files fewer than 250. Is each ALE member required to file electronically?

IRS Response #7: No. The employer information reporting requirements are applied separately to each ALE member comprising an Aggregated ALE Group, consistent with the approach used to determine any assessable payment. Therefore, each ALE member is responsible for its own information reporting, and is not responsible for the information reporting requirements of any other entity in the Aggregated ALE Group. Therefore, if you are an ALE member filing less than 250 Forms 1095-C, you are not required to file Forms 1094-C and 1095-C electronically.



Non-Technical Questions from May (cont.)

Question #8: If an applicable large employer (ALE) provides employer-sponsored self-insured health coverage for non-employees such as retirees, what is the employer's reporting requirements to the IRS and to the covered non-employees?

IRS Response #8: ALEs that offer employer-sponsored self-insured health coverage to non-employees who enroll in the coverage may use Forms 1094-B and 1095-B, rather than Form 1095-C, Part III, to report coverage for non-employees and other family members. For information on reporting with respect to non-employees enrolled in an employer-sponsored self-insured health plan using Forms 1094-B and 1095-B, see the instructions for those forms.

For employers that use Form 1095-C to report coverage information for non-employees enrolled in an employer-sponsored self-insured health plan see the specific instructions for Form 1095-C, Part III—Covered Individuals (Lines 17-22). Note that a Form 1095-C may be used only if the individual reported on line 1 has an SSN.



Non-Technical Questions from May (cont.)

Question #9: What is the proper procedure to correct a Form 1095-C that has been furnished to the recipient but not filed with the IRS?

IRS Response #9: 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 - this may be printed or handwritten on the new form. If the information on the Form 1095-C is corrected before it is filed with the IRS, it is not a corrected return and an "X" should not be entered in the corrected checkbox. Enter an "X" in the corrected checkbox only when correcting a Form 1095-C previously filed with the IRS.



Non-Technical Questions from May (cont.)

Question #10: What is the penalty for late filing of the ACA employer information returns?

IRS Response #10: Employers subject to the employer shared responsibility provisions and ALE Members that sponsor self-insured group health plans that fail to comply with the applicable information reporting requirements may be subject to the general reporting penalty provisions for failure to file and furnish timely and accurate information returns.

See Publication 1586, Section VIII for more information on the amounts of penalties related to information returns, including ACA information returns due on or after January 1, 2016.



Non-Technical Questions from May (cont.)

Question #11: We have created a substitute form in portrait format for furnishing Forms 1095 C to employees. Can we submit the same substitute information return to the IRS?

IRS Response #11: No. Forms 1094-B, 1095-B, 1094-C and 1095-B filed with the IRS on paper must be in a landscape format. If you are filing your returns on paper, see Publication 5223 (<https://www.irs.gov/pub/irs-pdf/p5223.pdf>) for specifications for private printing of substitute information returns to be submitted to the IRS. You may not request special consideration. Only forms that conform to the official form and the specifications in Publication 5223 are acceptable for filing with the IRS.



Non-Technical Questions from May (cont.)

Question #12: What happens if a filer does not submit a replacement file within the allowable 60 day window?

IRS Response #12: When a replacement file is submitted within 60 days from the original transmission date, the file will be treated as filed on the date of original submission. If a replacement file is submitted after the 60 day period, the file will be treated as filed on the date the replacement file is submitted. For ACA Information Returns, if the original transmission date is on or before June 30, 2016, the replacement file should be submitted no later than 60 days after the original transmission date.

Question #13: How does an employer report health coverage that is offered for some months of the year but not all months of the year?

IRS Response #13: Information on offers of health coverage must be reported on Form 1095-C on a month by month basis. Therefore, if an employer offers coverage for some months of the year but not all months, each month is reported separately on Form 1095-C, using the applicable codes for the offers of coverage that were made (or not made) to the employer's full-time employees.



Technical Questions from May Webinar



Technical Questions from May Webinar

Question #1: There is a new known issue stating that we must now include the following tags, `BusinessNameControlTxt` and `PersonNameControlTxt`. Are these now required tags even though they are optional?

IRS Response #1: Yes. In the current Schema Version, the `BusinessNameControlTxt` and the `PersonNameControlTxt` are identified as optional elements; however, they must be included in the submission for TIN Validation.

Question #2: We have completed all required Test Scenarios, is there a way to verify if our software is in "Approved" status, so we will be able to move on to "Communication Test" for issuer?

IRS Response #2: The Test Scenarios constitute the Communications Test. Once you have completed all of the test scenarios please contact the AIR Help Desk at 1-866-937-4130 for assistance with moving your TCC into production.

- The AIR Help Desk hours of operation are 6:30 a.m. to 6:00 p.m., Monday through Friday, Central Time.



Technical Questions from May Webinar (cont.)

Question #3: When doing a replacement transmission, we are receiving duplicate file errors. Our vendor is saying it is due to the check sum augmentation #. How do we rectify this? Is there a way to determine what receipt ids have already been received?’

IRS Response #3: Transmissions for the same TCC with an identical Checksum Augmentation Number (which were Accepted, Accepted with Errors, or Rejected with an AIR error code) will be rejected as duplicates. Therefore, you must alter your submission. For example you could add a hyphen to the contact person suffix name or add a trailing space to an address field. The AIR Help Desk can look up your UTIDs and tell you which ones have a Receipt ID.

- 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.



Technical Questions from May Webinar (cont.)

Question #4: When you check the status of a given Receipt ID and have status of "Accepted with Errors" and subsequently you post corrections. If you check the status of the original Receipt ID will any errors that have been corrected still show up on the list of errors?

IRS Response #4: Yes, the original Receipt ID will still show the original errors. In order to check the status of the corrected transmission, you must use the Correction Transmission Receipt ID.

Question #5: Our Production file was Accepted with Errors and a corrections file was submitted. The corrections file was rejected. Do we send a replacement file for the rejected corrections file?

IRS Response #5: In this scenario, you would make the necessary changes to the corrected transmission and send a subsequent corrected transmission with TransmissionTypeCd "C".



Technical Questions from May Webinar (cont.)

Question #6: If my Test file was Accepted with Errors, can I contact Help Desk to move status to Production?

IRS Response #6: If you are a Transmitter or Issuers performing a communication test then, yes, a status of “Accepted with Errors” is okay and you can contact the Help Desk. If you are a Software Developer you must have a status of “Accepted” for each required scenario.

Question #7: Where specifically is the "answer key" located on IRS.Gov for review before submitting the test scenarios?

IRS Response #7: Answer Keys are located on the Affordable Care Act Assurance Testing System (AATS) Information page on IRS.gov.



Technical Questions from May Webinar (cont.)

Question #8: Our primary issues relate to variances between required 2015 IRS guidance and required or optional information for forms 1094/1095C forms and the Test Scenarios. The test scenarios differ from 2015 IRS requirements. For example, Plan Start Month is not required for 2015, therefore we do not capture it – but there are 4 Test scenarios that include it in the data set. How can we request a waiver or review of these scenarios.

IRS Response #8: There are no waivers available for testing. See Publication 5164 Section 6.2 for which scenarios are required for each form type.

Question #9: Does each ALE member of an Aggregated ALE group need to have their own TCC code (each ALE member having their own EIN) for electronic submission?

IRS Response #9: TCCs are assigned by EIN. If each ALE group is going to transmit their own return, then each group will need their own TCC code.



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