



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
January 31, 2017*

Affordable Care Act Information Returns (AIR) Program



Today's Topics

- Lessons Learned during Filing Season 2017 Start-Up
- Updated ACA Employer Questions & Answers on [IRS.gov/aca](https://www.irs.gov/aca)
- Submitting Prior Year (TY2015) Form Data during Filing Season 2017



Appendix

- **Q & A**
 - December Webinar Questions and Responses
- **Schema to Business Rules Crosswalks**
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- **General Information**
 - AIR Mailbox and e-Help Desk Information



Lessons Learned



Lessons Learned

For UI Users: The 'IRS-Form1094-1095BCTransmitterMessage.xsd' file has been added to the latest version of the UI Schema posted to IRS.gov.

(All) MANIFEST-025: Manifest 'ChecksumAugmentationNum' must match the IRS-calculated 'ChecksumAugmentationNum' value of the transmission.

- For Tax Year 2016, this was changed from “New” to “Active.”
- Ensure you are using an MD5 Checksum algorithm generator appropriate for the platform you are using.
- Ensure you are accurately copying/pasting the calculated product into the manifest, for example, no additional spaces or characters.



Lessons Learned

(A2A) Error 304 (valid certificate not found) in Automated Enrollment

- **The preferred format is a single certificate in PEM format, with ANSI (CR-LF) line endings.**
 - PEM format for certificates starts with the line “----- BEGIN CERTIFICATE -----”, ends with the line “----- END CERTIFICATE -----”, and all lines in between are Base64 encoded.
- **To export a certificate in PEM format:**
 - Windows – In the certificate wizard, you produce it from the “Copy To File” button on the Details tab by selecting “Base-64 encoded X.509.”
 - Unix/Linux – Execute one of the instructions below. Note that OpenSSL output typically needs to be trimmed by removing lines before “----- BEGIN” or after “----- END.”
 - Java key stores: `keystore -exportcert -rfc -keystore (file) -alias (certname)`
 - PKCS#12 (Java): `keystore -exportcert -rfc -keystore (file) -storetype pkcs12 -alias (certname)`
 - PKCS#12 (Unix): `openssl pkcs12 -in FILE.p12 -clcerts`
 - Hit Ctrl+C if you’re prompted for a second password or passphrase.
 - PKCS#7 (Unix): `openssl pkcs7 -print_certs -inform DER -in FILE.p7?`



Lessons Learned

(A2A) WS-Security error (TPE1122)

- This is most commonly caused by digest value mismatches on the signed elements.
- Make sure the message is not modified after it is digitally signed. Otherwise, the digest values in the message will not match those calculated by the system.

(A2A) Authorization error (TPE1129)

- This can occur if you have more than one account in Automated Enrollment with the same certificate, but at least one account is non-ACA (e.g. MeF). SiteMinder may match your message's certificate to the wrong, non-ACA account and determine you are not authorized to use the service.
- Make sure your ACA account has a unique certificate so that SiteMinder will match to just that account.

(All)“Not Found” result on Status Request

- If you have more than one TCC, make sure the TCC you use in your status request is the same TCC you used for the transmission you are requesting the status of.





Updated ACA Employer Questions & Answers on IRS.gov/aca

Below are a list of links to Q&As updated in December 2016 and January 2017 which are available via the IRS.gov/aca site:

- [Information Reporting by Employers on Form 1094-C and Form 1095-C](#)
- [Employer Shared Responsibility Provisions Under the Affordable Care Act](#)
- [Reporting of Offers of Health Insurance Coverage by Employers](#)

ACA Information Returns – From TY 2015

The Top 10 Errors in AIR, which represented approximately 41% of all errors

Business Rule Number	Business Rule
1094C-004-01	Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.
1095C-020-01	If any data element in Form 1095C, 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then the corresponding data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) or 'AnnlShrLowestCostMthlyPremAmt' must have a value greater than or equal to zero.
1095C-019-01	If Form 1095C, 'AnnualOfferOfCoverageCd' has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then either the 'AnnlShrLowestCostMthlyPremAmt' or 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value greater than or equal to zero.
1095C-012-01	If Form 1095C 'AnnualOfferOfCoverageCd' does not have a value, then all occurrences of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have a value.
1095C-013-01	If no data element in Form 1095C 'MonthlyOfferCoverageGrp' has a value, then 'AnnualOfferOfCoverageCd' must have a value.
1095B-058	If Form 1095B 'EIN' in 'IssuerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value.
1094C-051 	Each occurrence of Form 1094C, 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must be equal to or greater than the corresponding 'ALEMemberFTECnt'.
1095B-060	If Form 1095B 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.
1095C-038-02 	If Form 1095C 'SSN' within 'CoveredIndividualGrp' is present, it must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).
1094C-041-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' have neither choices "Yes" or "No" indicated, then at least one of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must have a choice of "Yes" or "No" indicated.

 Rules from TY 2015, not carried over into TY 2016



Top 2015 BR Errors are highlighted in the crosswalks.



ACA Information Returns – **Current** TY 2016

The Top 10 Errors in AIR for current filing season. (couple ties in rank)

Business Rule Number	Business Rule
1095C-012-01	If Form 1095C 'AnnualOfferOfCoverageCd' does not have a value, then all occurrences of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have a value.
1095B-055-01	Form 1095B 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database.
1095B-010-01	Form 1095B 'ResponsibleIndividualName' and 'SSN' within 'ResponsibleIndividualGrp' must match the IRS database.
1095C-039-01	Form 1095C 'CoveredIndividualName' and 'SSN' in 'CoveredIndividualGrp' must match the IRS database.
1095C-010-01	Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database.
1095B-060	If Form 1095B 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.
1095B-056-01	If Form 1095B 'SSN' in 'ResponsibleIndividualGrp' has a value, then 'TINRequestTypeCd' within 'ResponsibleIndividualGrp' must have a value.
1095B-057	If Form 1095B 'EIN' within 'SponsoringEmployerInfoGrp' has a value, then 'TINRequestTypeCd' within 'SponsoringEmployerInfoGrp' must have a value.
1095B-058	If Form 1095B 'EIN' in 'IssuerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value.
1095C-054	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.
1095C-049	If Form 1095C checkbox 'CoveredIndividualInd' is not checked, then all entries in 'CoveredIndividualGrp' must not have a value.
1095C-045-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.
1095C-043-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.



Top 2016 BR Errors are highlighted in the crosswalks.



Submitting Prior Year (TY2015) Form Data during Filing Season 2017



Prior Year Returns (Tax Year 2015)

To generate tax year 2015 returns in Filing Season 2017 AATS and Production, use:

- **Manifest file from tax year 2016 schema package**
 - **UI Channel:** use the latest version of the FS17/TY16 Schema found on IRS.gov to create the “ACA Business Header” and “Request Manifest Details”
 - **A2A Channel:** use the latest version of the FS17/TY16 Schema within the FS17-TY16 Production WSDL Package to create the “ACA Business Header”, “Request Manifest Details” and the security elements
- **Form data file from tax year 2015 schema package**
- **PaymentYr value “2015”**
- **PriorYearDataInd value “1”**
- **Software Id for 2015 (2015 software Ids start with 15XXXXXXXXX)**



End of Formal Presentation



Appendix: December Webinar Questions and Responses



December Webinar Questions and Responses

Slides 16 through 20 provide answers to common questions posed by software developers at the December AIR webinar. The answers provided are based upon our interpretation of the question and are valid as of January 31, 2017. Future changes in technical requirements may change an answer. None of the questions and answers are intended to address any legal or policy issues related to the ACA information return requirements.



December Webinar Questions and Responses

ID	Question	Answer
1	When deadlines were extended for 2015 tax year filings made in 2016, the IRS indicated via Q/A that the 30-day and August 1 penalty relief was correspondingly extended. Will similar penalty relief (distinct from the good-faith penalty relief) be offered in connection with the Notice 2016-70 extension of time to furnish statements to individuals?	No. Notice 2016-70 does not affect the rules under 6721(b) and 6722(b) concerning the reduction of penalty amounts for 2016 reporting. The dates for reduced penalties have not been extended. See Section 6056 FAQs , Extended Due Dates and Transition Relief for 2015-2016, Questions 30-34.
2	When do corrections have to be filed for Tax Year 2016?	Transmitters should file corrections with IRS as soon as possible and furnish a copy of the corrected return to the Recipient.
3	Pg 2 and Pg 12 of the 2016 Instructions for the 1095-C say to use code G only if an employee was Part Time for the whole year. Should they become F.T. part of the year, what do you change the G code to? Do you treat it like they were F.T. all year?	If you do not meet the criteria for using Code G, determine whether the employee received an offer of coverage for each month and enter the appropriate code in Line 14, and complete Lines 15 and 16, if applicable. The instructions include extensive information about completing lines, 14, 15, & 16. Also, see the definition of Offer of health coverage for assistance in determining whether the employee had an offer of coverage for the month.
4	How do you resolve issues with the IRS and employee when the employee says their information is correct?	If the employee has advised the information is correct, then there is nothing for the employer to correct with the IRS. In the event of a penalty notice related to that information, the employer can provide an explanation to the IRS.
5	There is contradicting information between the documentation in publication 5258 and the schema crosswalk. Is the size limitation of the form data file: 100Mb or 200 Mb? Thanks	The size of the Form Data file must not exceed 100Mb. Crosswalks were corrected 10/21.

This slide provides answers to common questions posed by software developers at the December AIR webinar. The answers provided are based upon our interpretation of the question and are valid as of January 31, 2017. Future changes in technical requirements may change an answer. None of the questions and answers are intended to address any legal or policy issues related to the ACA information return requirements.



December Webinar Questions and Responses

ID	Question	Answer
6	What is the date of the latest available FS17/TY16 Schema?	TY2016V3.3 was posted to the Tax Year 2016 Schemas and Business Rules for Affordable Care Act Information Returns (AIR) page on 10/13/2016
7	Is there a unique transmission Id on the acknowledgement file? Is it same as the UUID on manifest file that was sent by transmitter?	Yes there is a unique transmission Id (UTID) in the Acknowledgement but it is not the same as the universally unique identifier (UUID) which was on the Manifest sent by the transmitter.
8	We haven't filed for the TY2015, and are now trying to clear the AATS communication test. Should we generate the test scenario Manifest & 1094c detail xml files, for clearing the communication test, using the 2016 schema or the 2015 schema?	To generate tax year 2015 returns in AATS, use: Manifest file from tax year 2016 schema package Form data file from tax year 2015 schema package PaymentYr value "2015" PriorYearDataInd value "1" Software Id for 2015 (2015 software Ids start with 15XXXXXXXX)
9	What schema should we use for sending corrections on returns sent in 2016 with the ty2015 schema?	To generate tax year 2015 returns in Production beginning January 2017, use: Manifest file from tax year 2016 schema package Form data file from tax year 2015 schema package PaymentYr value "2015" PriorYearDataInd value "1" Software Id for 2015 (2015 software Ids start with 15XXXXXXXX)
10	I have clients needing to file TY 2015 data still, and have heard that there are some changes other than setting the FilingYear field to 2015 that are needed. What should the overall AIR submission look like?	See the information on the Year 2015 General Information page for what is needed for 2015 returns in AATS and Production starting January 2017.
11	Can a 2016 Software ID be set up for A2A Channel before we have the certificate and all set up done for A2A?	Yes

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December Webinar Questions and Responses

ID	Question	Answer
12	On the UI interface this year for AATS, when you check the status of a submission, it's no longer showing the errors on the screen. You have to look at the XML to see the errors. Is that going to be true for production?	Yes, for Tax Year 2016 (Filing Season 2017), the Acknowledgement File will contain the Business Rule(s) (vs. Error Codes) that identify specifically where the error occurred (i.e., the Form number and/or the Manifest). Please see Section 11.2.2 of Pub 5258, for the link to the Tax Year 2016 List of Business Rules
13	The schema Error Data file "IRSACABulkRequestTransmitterStatusDetailMessage.xsd" referenced in Publication 5258, Section 6.4 Identifying Records with Errors, paragraph 2 (highlighted in yellow below) is missing from the MSG folder after downloading the Schema version TY2016V3.3 from the AIR website. Please assist us in obtaining this file.	This file has been added to the latest version of the UI Schema posted to IRS.gov.
14	When submitting prior year data through A2A channel. Do we need to replace FS16/TY15 schema within the FS17/TY16 WSDL v3.3?	Yes, for Filing Season 2017, in order to generate a Tax Year 2015 file use the: <ul style="list-style-type: none">• Manifest file from tax year 2016 schema package• Form data file from tax year 2015 schema package• PaymentYr value "2015"• PriorYearDataInd value "1"• Software Id for 2015 (2016 software Ids start with 15XXXXXXXX) More information can be found on the Affordable Care Act Information Returns (AIR) Year 2015 General Information
15	What is the difference between UI and A2A?	In the A2A channel, information returns are sent as SOAP messages with a MTOM-encoded attachment and HTTP gzip compression using the SOAP Web Services request-response model. Web User Interface (UI) is browser-based requiring human initiation, information returns are uploaded as XML files using HTTP over TLS. More information on each channel can be found in the Publication 5258.

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December Webinar Questions and Responses

ID	Question	Answer
16	How do we use the FS17 Manifest file for TY15 submissions? Won't the namespaces be different between TY15 schema and FS17 WSDL?	<p>You will build you SOAP message using the FS17/TY16 Manifest Files and the FS16/TY15 Form Data Files.</p> <p>Yes, when filing for the Tax Year 2015 in FS2017 the namespace in the Manifest will be "urn:us:gov:treasury:irs:ext:aca:air:ty16" but the namespace in the Form Data File will be "urn:us:gov:treasury:irs:ext:aca:air:7.0"</p> <p>The AIR System will accommodate the different names spaces so longs as the .xml files are properly structured.</p>
17	Will certificates have to be updated or linked to the new Software IDs	There should only be one certificate per TCC/Role. The certificate is linked to your TCC not the software Id. If you will be using the same TCC in the same role, no update is needed as long as the certificate is still active.
18	Should Manifest file include TY2016 SoftwareId even if it's a Prior year submission?	No, if the transmission is for TY2015, use TY2015 SoftwareId.
19	Will IRS be sending us the different Manifest errors for tax year 2015/2016	For Filing Season 2017, you must use Tax Year 2016 Manifest Files for all Transmissions. Therefore, the Error Data File will contain the Tax Year 2016 business rules associated with the errors in the manifest file.

This slide provides answers to common questions posed by software developers at the December AIR webinar. The answers provided are based upon our interpretation of the question and are valid as of January 31, 2017. Future changes in technical requirements may change an answer. None of the questions and answers are intended to address any legal or policy issues related to the ACA information return requirements.



December Webinar Questions and Responses

ID	Question	Answer
20	If we filed last year, do we have to go through the TCC application process again or do we use the same code	No, if you already have a transmitter TCC and you passed a communication test in TY 2015, you do not need to conduct any further testing. Your TCC will remain in "P" status.
21	Does the transmitter have to update anything, or would we use the same TCC from last year?	No, if you already have a transmitter TCC and you passed a communication test in TY 2015, you do not need to conduct any further testing. Your TCC will remain in "P" status.
22	When is the due date to create software id for tax year 2016	There is no due date to update your ACA Application for 2016 for a 2016 software package.
23	When do corrections have to be filed for Tax Year 2016?	Transmitters should file corrections with IRS as soon as possible and furnish a copy of the corrected return to the Recipient.
24	State Medicaid agencies routinely retroactively revoke eligible coverage for individuals but the IRS has not provided a method to do so. Sending a correction with no coverage dates always results in an error. This will continue into 2017. When is the IRS going to address this issue?	We are aware of the issue and are working on a resolution, but do not expect to have any change for this filing season.

This slide provides answers to common questions posed by software developers at the December AIR webinar. The answers provided are based upon our interpretation of the question and are valid as of January 31, 2017. Future changes in technical requirements may change an answer. None of the questions and answers are intended to address any legal or policy issues related to the ACA information return requirements.



Appendix: Schema to Business Rules Crosswalks



Form 1094-B Schema and Business Rules Crosswalk

(Schema changes from TY2015 to TY2016 highlighted)



Form 1094-B Schema and Business Rules Crosswalk

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
SubmissionId	Required	1094B-001-02	Form 1094B 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission.	Reject
OriginalUniqueSubmissionId	Optional	1094B-014	Form 1094B 'OriginalUniqueSubmissionId' must be unique within the transmission	Reject
		1094B-015-01	If Form 1094B 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that has not already been successfully replaced.	Reject
		1094B-016-01	If Form 1094B 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that was rejected.	Reject
		1094B-017-01	If Form 1094B 'OriginalUniqueSubmissionId' has a value, then Manifest 'TransmissionTypeCd' must equal "R"	Reject
TestScenarioId	Optional			
TaxYr	Required	1094B-002-01	Form 1094B 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Reject
		1094B-019	Form 1094B 'TaxYr' must match the Manifest 'PaymentYr'	Reject
BusinessName	Required	1094B-007-01	Form 1094B 'BusinessName' and 'EmployerEIN' must match the IRS database.	Reject



Form 1094-B Schema and Business Rules Crosswalk continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
BusinessNameControlTxt	Optional			
TINRequestTypeCd	Optional	1094B-004	Form 1094B 'TINRequestTypeCd' must have a value equal to "BUSINESS_TIN".	Report Error
		1094B-013	Form 1094B 'TINRequestTypeCd' must have a value.	Report Error
EmployerEIN	Required			
ContactNameGrp	Optional	1094B-008-01	Form 1094B 'ContactNameGrp' required elements must have a value.	Report Error
ContactPhoneNum	Optional	1094B-009-01	Form 1094B 'ContactPhoneNum' must have a value.	Report Error
MailingAddressGrp	Optional	1094B-010-01	Form 1094B 'MailingAddressGrp' required elements must have a value (within either USAddressGrp or ForeignAddressGrp).	Report Error
Form1095BAttachedCnt	Optional	1094B-011	Form 1094B 'Form1095BAttachedCnt' must have a value.	Report Error
		1094B-012	Form 1094B 'Form1095BAttachedCnt' must match the count of Form 1095Bs attached to Form 1094B.	Report Error
Form1095BUpstreamDetail	Required			
JuratSignaturePIN	Optional			
PersonTitleTxt	Optional			
SignatureDt	Optional			
recordType	Required			
lineNum	Required			



Form 1095-B Schema and Business Rules Crosswalk

(Schema changes from TY2015 to TY2016 highlighted)



Form 1095-B Schema and Business Rules Crosswalk

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
RecordId	Required	1095B-001	Form 1095B 'RecordId' must not be a duplicate of another 'RecordId' within the same submission.	Reject
CorrectedInd	Required			
CorrectedRecordInfoGrp	Optional			
CorrectedRecordInfoGrp CorrectedUniqueRecordId	Required	1095B-062	If Form 1095B 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value.	Reject
		1095B-063	If Form 1095B 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value.	Reject
		1095B-064	Form 1095B 'CorrectedUniqueRecordId' within 'CorrectedRecordInfoGrp' must be unique within the transmission.	Reject
		1095B-077-01	If Form 1095B 'CorrectedUniqueRecordId' ('ReceiptId' 'SubmissionId' 'RecordId') has a value, then the Unique Submission ID portion ('ReceiptId' 'SubmissionId') must match a Unique Submission ID from a Submission that was previously accepted by IRS.	Reject
CorrectedRecordInfoGrp CorrectedRecordPayeeName	Optional			
CorrectedRecordInfoGrp CorrectedRecordPayeeTIN	Optional			
TaxYr	Required	1095B-003	Form 1095B 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Reject
		1095B-004	Form 1095B 'TaxYr' must be equal to Form 1094B 'TaxYr'.	Report Error



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
ResponsibleIndividualGrp	Optional			
ResponsibleIndividualGrp ResponsibleIndividualName	Optional	1095B-005-01	Form 1095B, 'ResponsibleIndividualName' in 'ResponsibleIndividualGrp' must have a value.	Report Error
		1095B-010-01	Form 1095B 'ResponsibleIndividualName' and 'SSN' within 'ResponsibleIndividualGrp' must match the IRS database.	Report Error
ResponsibleIndividualGrp PersonNameControlTxt	Optional			
ResponsibleIndividualGrp TINRequestTypeCd	Optional	1095B-006-02	If Form 1095B 'SSN' in 'ResponsibleIndividualGrp' has a value, then 'TINRequestTypeCd' within 'ResponsibleIndividualGrp' must have a value equal to "INDIVIDUAL_TIN".	Report Error
		1095B-056-01	If Form 1095B 'SSN' in 'ResponsibleIndividualGrp' has a value, then 'TINRequestTypeCd' within 'ResponsibleIndividualGrp' must have a value.	Report Error
ResponsibleIndividualGrp SSN	Optional	1095B-007-01	Within Form 1095B 'ResponsibleIndividualGrp' either 'SSN' or 'BirthDt' must have a value.	Report Error
ResponsibleIndividualGrp BirthDt	Optional	1095B-011-03	If Form 1095B 'BirthDt' within 'ResponsibleIndividualGrp' has a value, then it must not occur in the future (greater than current processing date).	Report Error
		1095B-012-03	If Form 1095B 'BirthDt' within 'ResponsibleIndividualGrp' has a value, then it must not be earlier than Tax Year minus 120 years.	Report Error



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
ResponsibleIndividualGrp MailingAddressGrp	Optional	1095B-013-02	Form 1095B 'MailingAddressGrp' within 'ResponsibleIndividualGrp' required elements must have a value (within either USAddressGrp or ForeignAddressGrp).	Report Error
ResponsibleIndividualGrp PolicyOriginCd	Optional	1095B-014-01	Form 1095B 'PolicyOriginCd' must have a value.	Report Error
SponsoringEmployerInfoGrp	Optional			
SponsoringEmployerInfoGrp BusinessName	Optional	1095B-017	If Form 1095B 'PolicyOriginCd' has a value "A", then 'BusinessName' within 'SponsoringEmployerInfoGrp' must have a value.	Report Error
		1095B-073	If Form 1095B 'EIN' within 'SponsoringEmployerInfoGrp' has a value, then 'BusinessName' within 'SponsoringEmployerInfoGrp' must have a value.	Report Error
SponsoringEmployerInfoGrp BusinessNameControlTxt	Optional			
SponsoringEmployerInfoGrp EIN	Optional	1095B-020	If Form 1095B 'PolicyOriginCd' has a value "A", then 'EIN' within 'SponsoringEmployerInfoGrp' must have a value.	Report Error
		1095B-074	If Form 1095B 'BusinessName' within 'SponsoringEmployerInfoGrp' has a value, then 'EIN' within 'SponsoringEmployerInfoGrp' must have a value.	Report Error



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
SponsoringEmployerInfoGrp TINRequestTypeCd	Optional	1095B-019	If Form 1095B 'EIN' within 'SponsoringEmployerInfoGrp' has a value, then 'TINRequestTypeCd' within 'SponsoringEmployerInfoGrp' must have a value equal to "BUSINESS_TIN".	Report Error
		1095B-057	If Form 1095B 'EIN' within 'SponsoringEmployerInfoGrp' has a value, then 'TINRequestTypeCd' within 'SponsoringEmployerInfoGrp' must have a value.	Report Error
SponsoringEmployerInfoGrp MailingAddressGrp	Optional	1095B-025	If Form 1095B 'PolicyOriginCd' has a value "A", then 'MailingAddressGrp' within 'SponsoringEmployerInfoGrp' must have a value.	Report Error
		1095B-075-01	If Form 1095B 'BusinessName' within 'SponsoringEmployerInfoGrp' has a value, then 'MailingAddressGrp' within 'SponsoringEmployerInfoGrp' must have a value (either USAddressGrp or ForeignAddressGrp).	Report Error
		1095B-076-01	If Form 1095B 'EIN' within 'SponsoringEmployerInfoGrp' has a value, then 'MailingAddressGrp' within 'SponsoringEmployerInfoGrp' must have a value (either USAddressGrp or ForeignAddressGrp).	Report Error
IssuerInfoGrp	Required			
IssuerInfoGrp BusinessName	Required	1095B-052-01	Form 1095B 'BusinessName' and 'EIN' within 'IssuerInfoGrp' must match the IRS database.	Report Error and Reject if Over Threshold
		1095B-027-01	If Form 1095B 'BusinessName' within 'SponsoringEmployerInfoGrp' has a value, then 'BusinessName' within 'IssuerInfoGrp' must have a value.	Report Error and Reject if over Threshold



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
IssuerInfoGrp BusinessNameControlTxt	Optional			
IssuerInfoGrp TINRequestTypeCd	Optional	1095B-028	If Form 1095B 'EIN' in 'IssuerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value equal to "BUSINESS_TIN".	Report Error
		1095B-058	If Form 1095B 'EIN' in 'IssuerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value.	Report Error
IssuerInfoGrp EIN	Required			
IssuerInfoGrp ContactPhoneNum		1095B-030	Form 1095B 'ContactPhoneNum' within 'IssuerInfoGrp' must have a value.	Report Error
IssuerInfoGrp MailingAddressGrp	Optional	1095B-031	Form 1095B 'MailingAddressGrp' within 'IssuerInfoGrp' must be present (either USAddressGrp or ForeignAddressGrp).	Report Error
CoveredIndividualGrp	Optional	1095B-059-01	At least one Form1095B 'CoveredIndividualGrp' must be present.	Report Error and Reject if over Threshold



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp CoveredIndividualName	Optional	1095B-032-02	Form1095B 'Covered IndividualName' within 'CoveredIndividualGrp' must have a value.	Report Error Reject if over Threshold
		1095B-033-01	If Form 1095B 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
		1095B-034-01	If Form 1095B 'BirthDt' in 'CoveredIndividualGrp' has a value, then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
		1095B-035-01	If Form 1095B checkbox 'CoveredIndividualAnnualInd' is checked, then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
		1095B-036-01	If Form 1095B, checkbox in 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) is checked, then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
		1095B-055-01	Form 1095B 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database.	Report Error and Reject if Over Threshold
CoveredIndividualGrp PersonNameControlTxt	Optional			



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp SSN	Optional	1095B-038-01	If Form 1095B, 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding 'BirthDt' does not have a value, then the corresponding 'SSN' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
		1095B-039-01	If in Form 1095B 'CoveredIndividualGrp' the 'BirthDt' does not have a value and checkbox 'CoveredIndividualAnnualInd' or any checkbox in 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) for the same individual are checked, then 'SSN' for that individual in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
CoveredIndividualGrp DOB	Optional	1095B-042-01	If Form 1095B 'CoveredIndividualName' has a value and the corresponding 'SSN' in 'CoveredIndividualGrp' does not have a value, then corresponding 'BirthDt' must have a value.	Report Error and Reject if Over Threshold
		1095B-043-02	If Form 1095B 'SSN' in 'CoveredIndividualGrp' does not have a value and the corresponding checkbox 'CoveredIndividualAnnualInd' or any checkbox in 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) are checked, then the corresponding 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if Over Threshold
		1095B-044-02	If Form 1095B 'BirthDt' within 'CoveredIndividualGrp' has a value, then it must not occur in the future (greater than current processing date).	Report Error and Reject if Over Threshold
		1095B-045-02	If Form 1095B 'BirthDt' within 'CoveredIndividualGrp' has a value, then it must not be earlier than Tax Year minus 120 years.	Report Error and Reject if Over Threshold



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp TINRequestTypeCd	Optional	1095B-037	If Form 1095B 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value equal to "INDIVIDUAL_TIN".	Report Error
		1095B-060	If Form 1095B 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.	Report Error
CoveredIndividualGrp CoveredIndividualAnnualInd	Optional	1095B-046-02	If Form 1095B 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Report Error and Reject if over Threshold
		1095B-047-02	If Form 1095B 'SSN' in 'CoveredIndividualGrp' have a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Report Error and Reject if over Threshold
		1095B-053-02	If Form 1095B 'BirthDt' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Report Error and Reject if over Threshold



Form 1095-B Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp/ CoveredIndividualMonthlyIndGrp	Optional	1095B-054-02	If Form 1095B 'BirthDt' in 'CoveredIndividualGrp' has a value and corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) must be checked.	Report Error and Reject if Over Threshold
		1095B-048-02	If Form 1095B 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) must be checked.	Report Error and Reject if over Threshold
		1095B-049-02	If Form 1095B 'SSN' in 'CoveredIndividualGrp' has a value and corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) must be checked.	Report Error and Reject if over Threshold
		1095B-061-01	If Form 1095B checkbox 'CoveredIndividualAnnualInd' is checked and any checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') ' is also checked, then all checkboxes in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Report Error and Reject if over Threshold
recordType	Required			
lineNum	Required			



Form 1094-C Schema and Business Rules Crosswalk

(Schema changes from TY2015 to TY2016 highlighted)



Form 1094-C Schema and Business Rules Crosswalk

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
SubmissionId	Required	1094C-001-01	Form 1094C 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission.	Reject
OriginalUniqueSubmissionId	Optional	1094C-082	Form 1094C 'OriginalUniqueSubmissionId' must be unique within the transmission	Reject
		1094C-083-01	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that has not already been successfully replaced.	Reject
		1094C-084-01	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that was rejected.	Reject
		1094C-085-01	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then Manifest 'TransmissionTypeCd' must equal "R"	Reject
TestScenarioId	Optional			
TaxYr	Required	1094C-002-01	Form 1094C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Reject
		1094C-088	Form 1094C 'TaxYr' must match the Manifest 'PaymentYr'	Reject



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CorrectedInd	Required	1094C-070	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then no Form(s) 1095C can be attached.	Reject
		1094C-087	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then at least one Form 1095C must be attached.	Reject
CorrectedSubmissionInfoGrp	Optional			
CorrectedUniqueSubmissionId	Required	1094C-069	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueSubmissionId' must have a value.	Reject
		1094C-071	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueSubmissionId' must not have a value.	Reject
		1094C-072	Form 1094C 'CorrectedUniqueSubmissionId' within 'CorrectedSubmissionInfoGrp' must be unique within the transmission.	Reject
		1094C-086-01	If Form 1094C 'CorrectedUniqueSubmissionId' has a value, then the Unique Submission ID ('ReceiptId' 'SubmissionId') of the 'CorrectedUniqueSubmissionId' must match a Unique Submission ID from a Submission that was previously accepted by IRS.	Reject
CorrectedSubmissionPayerName	Optional			
CorrectedSubmissionPayerTIN	Optional			



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
EmployerInformationGrp	Required			
EmployerInformationGrp BusinessName	Required	1094C-004-01	Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.	Reject
EmployerInformationGrp BusinessNameControlTxt	Optional			
EmployerInformationGrp TINRequestTypeCd	Optional	1094C-005	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value equal to "BUSINESS_TIN".	Report Error
		1094C-067	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value.	Report Error
EmployerInformationGrp EmployerEIN	Required			
EmployerInformationGrp MailingAddressGrp	Optional	1094C-008-01	Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' required elements must have a value (within either USAddressGrp or ForeignAddressGrp).	Report Error
EmployerInformationGrp ContactNameGrp	Optional	1094C-009	Form 1094C 'ContactNameGrp' within 'EmployerInformationGrp' must be present.	Report Error
EmployerInformationGrp ContactPhoneNum	Optional	1094C-010	Form 1094C 'ContactPhoneNum' within 'EmployerInformationGrp' must have a value.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
GovtEntityEmployerInfoGrp	Optional			
GovtEntityEmployerInfoGrp BusinessName	Optional	1094C-011	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
		1094C-012	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
		1094C-013-01	Form 1094C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database.	Reject
GovtEntityEmployerInfoGrp BusinessNameControlTxt	Optional			
TINRequestTypeCd	Optional	1094C-014	If Form 1094C 'EmployerEIN' in 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value equal to "BUSINESS_TIN".	Report Error
		1094C-068	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
GovtEntityEmployerInfoGrp EmployerEIN	Optional	1094C-015-01	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Reject
		1094C-016-01	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Reject
GovtEntityEmployerInfoGrp MailingAddressGrp	Optional	1094C-019	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
GovtEntityEmployerInfoGrp ContactNameGrp	Optional	1094C-020	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
		1094C-021	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
		1094C-022	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
GovtEntityEmployerInfoGrp ContactPhoneNum	Optional	1094C-023	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
		1094C-024	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
		1094C-025	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.	Report Error
Form1095CAttachedCnt	Optional	1094C-026	Form 1094C 'Form1095CAttachedCnt' must have a value.	Report Error
		1094C-027	Form 1094C 'Form1095CAttachedCnt' must match the count of Form 1095Cs attached to Form 1094C.	Report Error
AuthoritativeTransmittalInd	Optional			
TotalForm1095CALEMemberCnt	Optional	1094C-028	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked, then 'TotalForm1095CALEMemberCnt' must have a non-zero value.	Report Error
		1094C-029	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalForm1095CALEMemberCnt' must not have a value.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
AggregatedGroupMemberCd	Optional	1094C-030-01	If Form 1094C, checkbox 'AuthoritativeTransmittalInd' is checked, then 'AggregatedGroupMemberCd' must have a choice of "Yes" or "No" indicated.	Report Error
		1094C-031-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'AggregatedGroupMemberCd' must not have a choice of "Yes" or "No" indicated.	Report Error
QualifyingOfferMethodInd	Optional	1094C-034	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'QualifyingOfferMethodInd' must not be checked.	Report Error
Section4980HReliefInd	Optional	1094C-036	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'Section4980HReliefInd' must not be checked.	Report Error
NinetyEightPctOfferMethodInd	Optional	1094C-037	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'NinetyEightPctOfferMethodInd' must not be checked.	Report Error
JuratSignaturePIN	Optional			
PersonTitleTxt	Optional			
SignatureDt	Optional			
ALEMemberInformationGrp	Optional			
YearlyALEMemberDetail	Optional			



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
YearlyALEMemberDetail MinEssentialCvrOffrCd	Optional	1094C-038-02	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and none of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) have a choice of "Yes" or "No" indicated, then 'MinEssentialCvrOffrCd' (within 'YearlyALEMemberDetail') must have a choice of "Yes" or "No" indicated.	Report Error
		1094C-040-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have the choice of "Yes" or "No" indicated.	Report Error
		1094C-066-01	If Form 1094C checkbox 'NinetyEightPctOfferMethodInd' is checked then 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated.	Report Error
YearlyALEMemberDetail ALEMemberFTECnt	Optional	1094C-047	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEMemberFTECnt' must not have a value.	Report Error
		1094C-081	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and all of the 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' must have a value greater than zero.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
YearlyALEMemberDetail TotalEmployeeCnt	Optional	1094C-048	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and all of the 'TotalEmployeeCnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must have a value greater than zero.	Report Error
		1094C-049	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalEmployeeCnt' must be zero or not have a value.	Report Error
YearlyALEMemberDetail AggregatedGroupInd	Optional	1094C-052-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated and no 'AggregatedGroupInd' in each of the 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' is checked, then checkbox 'AggregatedGroupInd' in 'YearlyALEMemberDetail' must be checked.	Report Error
		1094C-053	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then none of the checkboxes 'AggregatedGroupInd' must be checked.	Report Error
YearlyALEMemberDetail ALEsect4980HTrnstReliefCd	Optional	1094C-055	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'Section4980HReliefInd' is checked and none of the 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' have a value, then 'ALEsect4980HTrnstReliefCd' in 'YearlyALEMemberDetail' must have a value.	Report Error
		1094C-056	If Form 1094C checkbox 'Section4980HReliefInd' is not checked then 'ALEsect4980HTrnstReliefCd' must not have a value.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
YearlyALEMemberDetail ALEsect4980HTrnstReliefCd		1094C-057	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEsect4980HTrnstReliefCd' must not have a value.	Report Error
JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp	Optional			
JanALEMonthlyInfoGrp MinEssentialCvrOffrCd	Optional	1094C-041-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' have neither choices "Yes" or "No" indicated, then at least one of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must have a choice of "Yes" or "No" indicated.	Report Error
		1094C-042-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must not have a choice of "Yes" or "No" indicated.	Report Error
		1094C-043-01	If Form 1094C 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' has a choice of "Yes" indicated, then either all 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" indicated or none of the 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
JanALEMonthlyInfoGrp MinEssentialCvrOffrCd		1094C-044-01	If Form 1094C 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' has a choice of "No" indicated, then either all 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "No" indicated or none of the 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated.	Report Error
JanALEMonthlyInfoGrp ALEMemberFTECnt	Optional	1094C-045-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' is zero or has no value, then at least one occurrence of 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') must have a value greater than zero.	Report Error
		1094C-047	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEMemberFTECnt' must not have a value.	Report Error
JanALEMonthlyInfoGrp TotalEmployeeCnt	Optional	1094C-050	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' is zero or has no value, then there must be one or more occurrences of 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp'.	Report Error
		1094C-049	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalEmployeeCnt' must be zero or not have a value.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
JanALEMonthlyInfoGrp AggregatedGroupInd	Optional	1094C-054-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated and checkbox 'AggregatedGroupInd' in 'YearlyALEMemberDetail' is not checked, then at least one 'AggregatedGroupInd' checkbox in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must be checked.	Report Error
JanALEMonthlyInfoGrp ALEsect4980HTrnstReliefCd	Optional	1094C-056	If Form 1094C checkbox 'Section4980HReliefInd' is not checked then 'ALEsect4980HTrnstReliefCd' must not have a value.	Report Error
		1094C-057	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEsect4980HTrnstReliefCd' must not have a value.	Report Error
		1094C-058	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'Section4980HReliefInd' is checked and 'ALEsect4980HTrnstReliefCd' in 'YearlyALEMemberDetail' does not have a value, then at least one 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a value.	Report Error
		1094C-059	If any occurrence of Form 1094C 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' has a value, then the same value must be used for all occurrences of 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' that have a value.	Report Error



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
OtherALEMembersGrp	Optional			
OtherALEMembersGrp BusinessName	Optional	1094C-032-01	If Form 1094C 'AggregatedGroupMemberCd' has a choice of "No" indicated, then 'BusinessName' within 'OtherALEMembersGrp' must not have a value.	Report Error
		1094C-060-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then 'BusinessName' in 'OtherALEMembersGrp' must have a value.	Report Error
		1094C-061	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'EIN' in 'OtherALEMembersGrp' has a value, then 'BusinessName' in 'OtherALEMembersGrp' must have a value.	Report Error
		1094C-062	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'BusinessName' in 'OtherALEMembersGrp' must not have a value.	Report Error
		1094C-079	Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the efile database.	Report Error
OtherALEMembersGrp BusinessNameControlTxt	Optional			



Form 1094-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
OtherALEMembersGrp TINRequestTypeCd	Optional	1094C-075	If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value.	Report Error
		1094C-076	If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value equal to "BUSINESS_TIN".	Report Error
OtherALEMembersGrp EIN	Optional	1094C-033-01	If Form 1094C 'AggregatedGroupMemberCd' has a choice of "No" indicated, then 'EIN' within 'OtherALEMembersGrp' must not have a value.	Report Error
		1094C-063-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then 'EIN' in 'OtherALEMembersGrp' must have a value.	Report Error
		1094C-064	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'BusinessName' in 'OtherALEMembersGrp' has a value, then 'EIN' in 'OtherALEMembersGrp' must have a value.	Report Error
		1094C-065	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked then 'EIN' in 'OtherALEMembersGrp' must not have a value.	Report Error
Form1095CUpstreamDetail	Optional			
recordType	Required			
lineNum	Required			



Form 1095-C Schema and Business Rules Crosswalk

(Schema changes from TY2015 to TY2016 highlighted)



Form 1095-C Schema and Business Rules Crosswalk

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
RecordId	Required	1095C-001	Form 1095C 'RecordId' must not be a duplicate of another 'RecordId' within the same submission.	Reject
CorrectedInd	Required	1095C-063-01	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then the associated Form 1094C 'CorrectedInd' must not have a choice of "Yes".	Reject
CorrectedRecordInfoGrp	Optional			
CorrectedRecordInfoGrp CorrectedUniqueRecordId	Required	1095C-055	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value.	Reject
		1095C-056	If Form 1095C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value.	Reject
		1095C-057	Form 1095C 'CorrectedUniqueRecordId' within 'CorrectedRecordInfoGrp' must be unique within the transmission.	Reject
		1095C-064-01	If Form 1095C 'CorrectedUniqueRecordId' ('ReceiptId' 'SubmissionId' 'RecordId') has a value, then the Unique Submission ID portion ('ReceiptId' 'SubmissionId') must match a Unique Submission ID from a Submission that was previously accepted by IRS.	Reject
CorrectedRecordInfoGrp CorrectedRecordPayeeName	Optional			
CorrectedRecordInfoGrp CorrectedRecordPayeeTIN	Optional			



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
TaxYr	Required	1095C-003	Form 1095C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Report Error
		1095C-004	Form 1095C 'TaxYr' must have the same value as Form 1094C 'TaxYr'.	Report Error
EmployeeInfoGrp	Required	1095C-010-01	Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database.	Report Error and Reject if over Threshold
EmployeeInfoGrp OtherCompletePersonName	Required			
EmployeeInfoGrp PersonNameControlTxt	Optional			
EmployeeInfoGrp SSN	Optional	1095C-007-01	Form 1095C 'SSN' within 'EmployeeInfoGrp' must have a value.	Report Error and Reject if over Threshold
EmployeeInfoGrp TINRequestTypeCd	Optional	1095C-006	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value equal to "INDIVIDUAL_TIN".	Report Error
		1095C-053	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value.	Report Error
EmployeeInfoGrp MailingAddressGrp	Optional	1095C-011-01	Form 1095C 'MailingAddressGrp' within 'EmployeeInfoGrp' required elements must have a value (either USAddressGrp or ForeignAddressGrp).	Report Error



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
ALEContactPhoneNum	Optional	1095C-047	Form 1095C 'ALEContactPhoneNum' must have a value.	Report Error
StartMonthNumberCd	Optional			
EmployerOfferandCoverageGrp	Optional			
EmployerOfferandCoverageGrp AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp	Optional	1095C-012-01	If Form 1095C 'AnnualOfferOfCoverageCd' does not have a value, then all occurrences of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have a value.	Report Error and Reject if over Threshold
		1095C-013-01	If no data element in Form 1095C 'MonthlyOfferCoverageGrp' has a value, then 'AnnualOfferOfCoverageCd' must have a value.	Report Error and Reject if over Threshold
		1095C-016-01	If the values in Form 1095C 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) are not all equal, then 'AnnualOfferOfCoverageCd' must not have a value.	Report Error and Reject if over Threshold
		1095C-017-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value, then any occurrence of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have the same value as the 'AnnualOfferOfCoverageCd'.	Report Error and Reject if over Threshold
		1095C-018-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value and any data element in 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') has a value, then all data elements in 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') must have a value equal to 'AnnualOfferOfCoverageCd'.	Report Error and Reject if over Threshold



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
EmployerOfferandCoverageGrp AnnlShrLowestCostMthlyPremAmt or MonthlyShareOfLowestCostMonthly PremGrp	Optional	1095C-019 01	If Form 1095C, 'AnnualOfferOfCoverageCd' has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then either the 'AnnlShrLowestCostMthlyPremAmt' or 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value greater than or equal to zero.	Report Error
		1095C-020 01	If any data element in Form 1095C, 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then the corresponding data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) or 'AnnlShrLowestCostMthlyPremAmt' must have a value greater than or equal to zero.	Report Error
		1095C-021	If Form 1095C 'AnnlShrLowestCostMthlyPremAmt' has a value, it must have a value greater than or equal to zero.	Report Error
		1095C-022	If any data element in Form 1095C 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) has a value, it must be greater than or equal to zero.	Report Error
		1095C-023	If the values in all data elements in Form 1095C 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) are not all equal, then 'AnnlShrLowestCostMthlyPremAmt' must not have a value.	Report Error



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
		1095C-024	If Form 1095C 'AnnlShrLowestCostMthlyPremAmt' has a value, then any data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value equal to the 'AnnlShrLowestCostMthlyPremAmt'.	Report Error
		1095C-025	If Form 1095C 'AnnlShrLowestCostMthlyPremAmt' has a value and any data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) has a value, then all data elements in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value equal to 'AnnlShrLowestCostMthlyPremAmt'.	Report Error
EmployerOfferandCoverageGrp AnnualSafeHarborCd or MonthlySafeHarborGrp	Optional	1095C-048	If Form 1095C 'AnnualSafeHarborCd' has a value and any data element in 'MonthlySafeHarborGrp' has a value, then all data elements in 'MonthlySafeHarborGrp' must have a value equal to 'AnnualSafeHarborCd'.	Report Error
CoveredIndividualInd	Optional	1095C-049	If Form 1095C checkbox 'CoveredIndividualInd' is not checked, then all entries in 'CoveredIndividualGrp' must not have a value.	Report Error
CoveredIndividualGrp	Optional			



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp CoveredIndividualName	Optional	1095C-028-02	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-029-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-030-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-031-01	If Form 1095C checkbox 'CoveredIndividualAnnualInd' is checked, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-032-03	If in Form 1095C, any checkbox in 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) is checked then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-039-01	Form 1095C 'CoveredIndividualName' and 'SSN' in 'CoveredIndividualGrp' must match the IRS database.	Report Error and Reject if over Threshold
CoveredIndividualGrp PersonNameControlTxt	Optional			



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp SSN	Optional	1095C-034-01	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
CoveredIndividualGrp DOB	Optional	1095C-035-01	If Form 1095C, 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value, then the corresponding 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-036-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has no value and checkbox 'CoveredIndividualAnnualInd' or any checkbox in 'CoveredIndividualMonthlyIndGrp' is checked, then the corresponding 'SSN' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-040-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has no value and the corresponding checkbox 'CoveredIndividualAnnualInd' or any corresponding checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Report Error and Reject if over Threshold
		1095C-041-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must not occur in the future (greater than current processing date).	Report Error and Reject if over Threshold
		1095C-042-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must not be earlier than Tax Year minus 120 years.	Report Error and Reject if over Threshold



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
CoveredIndividualGrp TINRequestTypeCd	Optional	1095C-033-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value of "INDIVIDUAL_TIN".	Report Error and Reject if over Threshold
		1095C-054	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.	Report Error
CoveredIndividualGrp CoveredIndividualAnnualInd or CoveredIndividualMonthlyIndGrp	Optional	1095C-043-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Report Error and Reject if over Threshold
		1095C-044-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Report Error and Reject if over Threshold
		1095C-045-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Report Error and Reject if over Threshold



Form 1095-C Schema and Business Rules Crosswalk

continued

Schema		Business Rules		
Element	Optional or Required	Rule Number	Business Rule Text	Severity
		1095C-046-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Report Error and Reject if over Threshold
		1095C-050-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Report Error and Reject if over Threshold
		1095C-051-02	If Form 1095C checkbox 'CoveredIndividualAnnualInd' is checked and any checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') is also checked, then all checkboxes in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Report Error and Reject if over Threshold
		1095C-052-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Report Error and Reject if over Threshold
recordType	Required			
lineNum	Required			



Appendix: General Information



Software Developer Actions for PY 2017

- Software Developers, who passed AATS for Tax Year 2015, do not have to retest for Tax Year 2016; however, you do need to get your TY 2016 Software IDs.
- Software Package information must be updated annually online through the *ACA Application for TCC*.
- New Software IDs will be assigned for each tax year. To update your application, the Responsible Official should go to the Application Details page and click the "Add" button under the Software Developer Package List.

Note: New participants will need to comply with software test requirements for Tax Year 2016. Also, if you are adding a form that you did not test in 2015, you will have to test the new form.



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
- Publication 5258
- 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!