

Release Memo for Tax Year 2016 Forms 1094-B, 1095-B, 1094-C and  
1095-C  
Affordable Care Act Information Returns (AIR) Business Rules  
v3.2

The ACA Information Returns Tax Year 2016 v3.2 business rule package has been posted to [irs.gov](http://irs.gov). The business rules are available in two formats that contain identical information: Adobe (.pdf) and Comma Separated Values (.csv). The “Nature of Change” column shows the changes from Tax Year 2016 v3.1 business rules.

There is no change to Tax Year 2016 schema v3.3.

Please send any comments or feedback to the AIR Mailbox.