



Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)

(Processing Year 2017)

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1 Introduction

Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR) Processing Year 2017 contains general and program specific testing information for use with ACA Assurance Testing System (AATS). AATS refers to both the process and the system used to test software and electronic transmissions prior to accepting forms from Software Developers, Transmitters and Issuers into the production AIR System. Software Developers are required to pass IRS pre-defined AATS test scenarios for the forms that the software package will support. Transmitters and Issuers are also required to pass a one-time communication tests for the forms they will file.

Note: Issuers and Transmitters are collectively referred to as Transmitters throughout this document. Please note that all references to Transmitters include Issuers.

AATS Test scenarios are available on the irs.gov [Affordable Care Act Assurance Testing System \(AATS\) Information](#).

1.1 Background

In March 2010, Congress passed two pieces of legislation that the President later signed into law – the Health Care and Education Reconciliation Act of 2010 (HCERA) and the Patient Protection and Affordable Care Act (PPACA). The Health Care and Education Reconciliation Act of 2010 and the Patient Protection and Affordable Care Act are collectively referred to as the Affordable Care Act (ACA). As part of this law, insurers and certain employers are required to file new information returns with the Internal Revenue Service. The IRS will receive and process these information returns.

ACA Information Returns must be filed electronically if the Transmitter or Applicable Large Employer is submitting 250 or more information returns of the same type.

1.2 References

The following guides/documents provide additional guidance for electronic filing through AIR:

- *Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*
- Automated Enrollment for ACA Information Returns (AIR) External User Guide
- AIR Submission Composition and Reference Guide

Below are some of the AIR web page references available on irs.gov:

- [Affordable Care Act Information Returns \(AIR\) Program](#)
- [Affordable Care Act Information Returns Schemas and Business Rules](#)
- [Affordable Care Act Assurance Testing System \(AATS\) Information Returns Tax Year 2016/Processing Year 2017](#)

1.3 Forms Covered by the Test Package

Below are the information returns that can be electronically filed for Tax Year (TY) 2016:

- Form 1094-B, *Transmittal of Health Coverage Information Returns*
- Form 1095-B, *Health Coverage*

- Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*

Most scenarios consist of a single Form 1094 and one or more Forms 1095. The exception is correction scenario 7C that tests for a correction to the Authoritative Transmittal Form 1094-C. In this instance the 1094-C would be submitted without any 1095-Cs attached. Each transmission must contain one or more complete test submissions*. A single transmission cannot contain test submissions that include both Forms 1094/1095-B and Forms 1094/1095-C. Correction scenarios cannot be submitted until Original scenarios have passed testing.

***Exception:** Correction scenarios for Form 1094-C must be submitted without Form 1095-Cs.

2 ACA Assurance Testing System (AATS) Overview

This section describes the general process for completing the AATS test phase in preparation for electronic filing of ACA Information Returns. Starting in November 2016:

- Business rules are validated during AATS testing
- AATS cannot handle stress or load testing
- Response times in AATS do not mirror expected response times in Production
- Live taxpayer data **cannot** be submitted for AATS testing
- Test submissions will not be processed through IRS downstream systems
- Taxpayer Identification Numbers (TINs) will be validated against a mock database of TINs and Name Controls, see Section 2.2 of this publication

Refer to the **Affordable Care Act Assurance Testing System (AATS) Information Returns Tax Year 2016/Processing Year 2017** page for the most current information on the testing schedule, and Known Issues and Solutions.

Please refer to Section 6 of this publication, Testing Guidelines for Software Developers, for detailed information regarding testing.

Note: AATS will not include extensions or waiver scenarios for TY 2016.

2.1 Who Must Test?

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

- Transmitters (e.g. health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs, or other entity) using Forms 1094/1095-B
- Applicable Large Employers (ALE) (e.g. employers with 50 or more full-time equivalent employees) using Forms 1094/1095-C

Software Developers must pass all applicable test scenarios for the forms the software package supports, before the software packages are approved. The ability to "communicate" with the IRS is established when the Software Developer submits their test submission scenario; no separate communications test is required for Software Developers. Transmitters must use approved software to successfully execute a communication test.

Transmitters are also required to complete communication testing to transmit information returns to the IRS only for the first year in which they will transmit returns.

Note: Software Developers, who passed AATS for Tax Year 2015, will not have to retest for Tax Year 2016. Transmitter Control Codes (TCC) will remain in Production status. New participants will need to comply with test requirements for Tax Year 2016.

Software Developers need a new Software ID for each tax year and each ACA Information Return Type they support. The software information must be updated yearly on the *ACA Application for TCC*. Go to irs.gov and search the [e-services](#) page to locate the application. Annual AATS testing is required for Software Developers.

2.2 What Is Tested?

For Tax Year 2016, IRS is providing two options for submitting test scenarios. Please refer to Section 6.2 of this publication for a list of scenarios.

Software Developers are not limited to using only the pre-defined AATS scenarios provided. After passing AATS testing, the IRS strongly recommends that Software Developers submit additional testing using only the following ranges for Social Security Numbers (SSNs)/Employer Identification Numbers (EINs) and name controls provided in Tables 2-1 and 2-2 below.

Note: More information on individual name controls can be found within IRS Publication 4164 and business name controls within IRS Publication 4163.

See Tables 2-1 and 2-2 below for TIN and Name Control ranges allowed within the TY 2016 AATS Environment:

Table 2-1 Valid EIN Ranges and Name Controls

EIN RANGE	NAME CONTROL
00-0000001 through 00-0000100	HELP
00-0000101 through 00-0000200	HIDE
00-0000201 through 00-0000300	WORK
00-0000301 through 00-0000400	SELI
00-0000401 through 00-0000500	GAMM
00-0000501 through 00-0000600	DARR
00-0000601 through 00-0000700	PARK
00-0000701 through 00-0000800	CARR
00-0000801 through 00-0000900	PATT
00-0000901 through 00-0001000	SACR

Table 2-2 Valid SSN Ranges and Name Controls

SSN RANGE	NAME CONTROL
000-00-0001 through 000-00-0100	HERR
000-00-0101 through 000-00-0200	MART
000-00-0201 through 000-00-0300	WILL
000-00-0301 through 000-00-0400	SOUT
000-00-0401 through 000-00-0500	GAVI
000-00-0501 through 000-00-0600	DAVI
000-00-0601 through 000-00-0700	NICH
000-00-0701 through 000-00-0800	CAME
000-00-0801 through 000-00-0900	JONE
000-00-0901 through 000-00-1000	SCOT

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

2.3 When To Test?

The Tax Year 2016 AATS testing begins in November 2016 for Software Developers and Transmitters with an assigned TCC that are filing Information Returns for the first time. If a Software Developer or Transmitter passed AATS for TY 2015, the test environment will be available for optional testing for TY 2016.

2.4 Why Is Testing Required?

The purpose of required AATS testing prior to AIR Production is to ensure that:

- IRS can receive and process the electronic information returns
- Software Developers and Transmitters can send electronic information returns and retrieve Acknowledgements
- Software Developers and Transmitters use the correct format and electronic filing specifications for the Information Returns Platform

3 ACA Application for Transmitter Control Code (TCC)

To transmit to the ACA Assurance Testing System (AATS), firms or organizations must have ACA Transmitter Control Codes (TCC) for each role on their *ACA Application for Transmitter Control Code*. If you submitted an ACA Application for TCC previously and received a TCC, you do not need to apply for new TCCs; however, you may need to update your application. The table below will assist you in

determining if you need to apply for an Affordable Care Act Information (AIR) transmitter control code (TCC).

Table 3-1 When Do I Apply for a TCC

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

How Do I Apply for Transmitter Control Code (TCC)

Step 1 Before using any IRS e-services tools - including the AIR system - all responsible officials and contacts in the business or organization must complete the [e-services registration](#). The registration process serves to authenticate individuals listed on the application by validating information about the individual.

Important: Responsible Officials and Contacts must register through e-services before you can apply for your TCC. After completing the registration questions, you must log back into the e-services web site within 28 days of your registration to enter your confirmation code you received via U.S. Postal Mail. If all individuals listed on the application are not registered and confirmed the application will remain in "Saved" status and TCCs will not be assigned.

Step 2 The Responsible Official will have access to the ACA Application for TCC via e-services. The Responsible Official must complete the application and all Responsible Officials must sign the terms of agreement with the PIN they created during the registration process. When the application is in completed status, the Transmitter Control Code(s) will be visible online and will be mailed to you via U.S. Postal mail.

Each role selected on the application - software developer and transmitter, results in a separate TCC. When conducting software testing with the IRS, use the software developer TCC. If you are transmitting information returns you will use the transmitter TCC.

3.1 Roles & Responsible Officials

The *ACA Application for TCC* may include one or more of the following roles:

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

Depending on the roles selected on the *ACA Application for TCC*, one or more TCCs will be assigned. Each TCC will have an indicator of Test “T” or Production “P” and the status of Active, Inactive, or Dropped.

For additional information on role selection for the ACA Application for Transmitter Control Code (TCC), please refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*.

The *ACA Application for TCC* requires entry of Responsible Official and Contact information. Definitions of a Responsible Official and Contact are:

Responsible Official - Individuals with responsibility for the authority over the electronic filing of ACA Information Returns operation for the firm or organization location. Responsible Official is also the first point of contact with the IRS who has authority to sign original/revised *ACA Application for TCC*, and is responsible for ensuring the adherence to all requirements. At least two Responsible Officials will need to be listed on the application. All Responsible Officials will be required to sign the application. A Responsible Official can also be a Contact on the application.

Contacts - Individuals who may be responsible for transmitting and/or are available for inquiries from the IRS on a daily basis. There is a minimum of two required Contacts per application and a maximum of 10.

Below are the available titles for Responsible Officials:

Table 3-2 Responsible Officials and Acceptable Contacts

Business Type	Titles
Partnership and Limited Liability Partnership	Partner, General Partner, Limited Partner, LLC Member, Manager, Member, Managing Member, President, Owner, Tax Matter Partner (TMP)
Corporations, Personal Service Corporation and Limited Liability Corporations	President, Vice President, Corporate Treasurer/Treasurer, Assistant Treasurer, Chief Accounting Officer (CAO), Chief Executive Officer (CEO), Chief Financial Officer (CFO), Tax Officer, Chief Operating Officer, Corporate Secretary/Secretary, Secretary Treasurer, Member
Association, Credit Union, Volunteer Organization, State Government Agency	President, Vice President, Treasurer, Assistant Treasurer, Chief Accounting Officer, Tax Officer, Chief Operating Officer, Chief Executive Officer (CEO), Chief Financial Officer (CFO), Executive Director/Director, Chairman, Executive Administrator/Administrator, Receiver, Pastor, Assistant to Religious Leader, Reverend, Priest, Minister, Rabbi, Chairman, Secretary, Director of Taxation, Director of Personnel, Tax Officer
Sole Proprietor	Owner, Sole Proprietor, Member, Sole Member

After all listed Responsible Officials have entered their PIN on the Terms of Agreement page, submit the application for processing.

Note: All Responsible Officials and Contacts on the application must be registered and confirmed with e-services before the application can be submitted.

The application does not have to be completed in a single session. A tracking number is provided when the application is submitted or when the application is in “Saved” status.

To complete the application, each Responsible Official must sign the Terms of Agreement using the PIN that was selected during the e-Services Registration process.

Note: In certain situations the information submitted requires further review by the IRS before a TCC can be issued. In these cases, the IRS will contact the Responsible Official of record regarding any additional information that may be needed.

Once an *ACA Application for TCC* is processed and completed, TCCs, and Software IDs, if applicable, are sent via U.S. Postal Service (USPS) and are available on the summary screen of the applicant’s online application. Applicants will receive a TCC for each role selected on their application.

3.2 Transmitter TCCs

Transmitters are issued a TCC in Production status, or "P"; however, the Form Indicator associated with the TCCs is in Test until required Communication Testing is completed. An example of the Transmitters TCC and Form T/P Indicator:

The screenshot displays a web application interface with two main sections: 'TCC Information' and 'Form T/P Indicators'.

TCC Information:

Role	T/P Indicator	TCC	Status	Add a TCC
Transmitter	P	AA000	Active	ADD

Form T/P Indicators:

Role	Forms	T/P Indicator	Transmission Method
Transmitter	1094/1095B	T	ISS-A2A - System Enroller, ISS-LI for ACA Internet Transmitter
	1094/1095C	T	ISS-LI for ACA Internet Transmitter, ISS-A2A - System Enroller

Figure 3-1 Example of Transmitter TCC and Form T/P Indicator Status

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. If you are submitting a new application or have never completed the communication test, your Form Indicator will remain set to "T" until you perform a communication test. See Section 5 of this publication for more information on Communication Testing.

Note: Once the form indicator has been moved to production, the Transmitter TCC should be used in the production environment. Only the Software Developer TCC will remain in test status, even after AATS has been passed.

If you require additional TCCs for the Transmitter role on your application, a Responsible Official listed on your application may contact the help desk at 1-866-937-4130 for assistance.

3.3 Software Developers TCC

Important: Software Developers do not have to apply for a new TCC each year; however, 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.

The Software Developer TCC is permanently assigned to Test Status. After selecting the Software Developer role on the application, additional information about the transmission method and the software packages being developed, is required such as:

- The tax year(s) for the information returns supported
- Forms (1094/1095-B or 1094/1095-C)
- Transmission method(s)

- Application-to-Application (A2A) which is ISS-A2A – System Enroller
- User Interface (UI) which is Information Submission Services (ISS)-UI for ACA Internet Transmitter
- Form type
- Software package type (Commercial Off the Shelf (COTS), Online, In-house)
 - **COTS Packages:** A package that will be sold for a customer to use within their office
 - **Online Packages:** These packages will enable companies to complete the forms on-line and a third party will transmit the information to the IRS
 - **In-house Packages:** A package that is developed within a company solely for that company’s use

A software developer can have multiple software packages for each year and each package is tested separately. Each Software Package and Form has a separate status; if your Software Package supports more than one Form (e.g. 1094/1095-B and 1094/1095-C) both Forms must be in testing and approved for Production before the full Software Package is moved in Production.

An example of the Software Package status selected by the Software Developers:

Software IDs:

Year	SW Package	Status	Software Product Name	Forms	Software ID	Status	Transmission Method
2016	Online Package	Production	16 PRODUCTNM	1094/1095C	16A00000xx	Test	ISS-A2A - System Enroller, ISS-UI for ACA Internet Transmitter
2015	Online Package	Production	15 PRODUCTNM	1094/1095C	15A00000xx	Production	ISS-A2A - System Enroller, ISS-UI for ACA Internet Transmitter

Figure 3-2 Software ID and Status

4 ACA Assurance Testing Transmissions

4.1 Overview of AATS Customer Experience

Using the information provided in Section 6.2, Submission Narrative and Associated Test Scenarios, the Transmitter creates the applicable files in Extensible Markup Language (XML) format for the forms they will test. Using the transmission method selected on the *ACA Application for TCC*, the Transmitter will send the AATS files to AIR.

Many fields within the schema are optional because data is not required for all reporting types. It is essential for the filer to review the form instructions to identify the specific data that must be provided for your specific reporting type. Form instructions provide guidance about which lines on the form require data and explain the codes that may need to be entered depending upon your filing needs. Business Rules enforce the filing requirements identified in the form instructions and must be reviewed to ensure all

validations required in your submission are accounted for. All data provided in submissions are subject to schema and business rule level validations.

New for Tax Year 2016 schema: Inclusion of blank tags, empty tags or null tags will result in rejection of the transmission.

Each AATS transmission to AIR must include a new Unique Transmission Identifier (UTID). Application-to-Application (A2A) Transmitters will generate the UTID for both the transmission and the Acknowledgement request. User Interface (UI) Transmitters will generate the UTID for the transmission only. Information regarding the UTID is included in Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*. The Receipt ID (refer to Sec. 4.4 for information on Receipt ID) is used to retrieve the acknowledgement after the IRS processes the transmission.

Note: When resubmitting a rejected transmission, make sure a new UTID is generated for the resubmission.

Once the transmission has been processed, a status will be provided in the acknowledgement. Information regarding retrieving the acknowledgement is included in Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*.

Table 4-1 below, defines the statuses that may be present in the acknowledgement. A status of “Processing” indicates that validation has not been completed. If there is a status of “Accepted”, the submitter must contact the Help Desk for final validation review, and will receive an incident number. This incident number must be provided when contacting the Help Desk on subsequent contacts concerning your AATS review. If you receive a status of “Accepted with Errors” or “Partially Accepted”, the errors must be corrected and resubmitted.

If the transmission is rejected (contains manifest and/or header errors), the tester may receive the rejection notification immediately and/ or when they retrieve their Acknowledgement. Once a Receipt ID is generated, providing no fatal errors were found in the manifest and/or headers, AIR validates the test scenarios included in the submission(s).

Table 4-1 AATS Acknowledgement Status, Response and Action

Status	Response	Action
Processing	IRS has not completed processing the transmission	Check back later - if this status persists for more than two days, contact the help desk for further assistance: Telephone number 1-866-937-4130
Accepted	IRS has completed processing the transmission and found no errors	Contact the help desk for confirmation and update of the TCC and/or Form Indicator
Accepted with Errors	IRS has completed processing the transmission, no submission is rejected and the errors are documented in the Error Data File attached to the Acknowledgement	Correct and resubmit Correct and resubmit, applies to all documents in error Note: The help desk cannot provide any additional detail other than the information returned in your Acknowledgement information
Partially Accepted	IRS has completed processing, one or more submissions within the transmission have been rejected and one or more submissions within the transmission have been accepted	Correct and resubmit Note: resubmit means resubmitting the entire submission that was rejected.
Rejected	IRS has rejected the transmission – depending on why the transmission was rejected, an Error Data File may or may not be attached to the Acknowledgement	Review and correct the entire transmission
Not Found	IRS could not find a transmission corresponding to the Receipt ID provided	Verify Receipt ID and resubmit Acknowledgement request

For additional information on the status indicators, please refer to the Air Submission Composition and Reference Guide.

4.2 Transmission Channels

The IRS has two transmission channels for the AATS testing environment for AIR:

- **The Information Submission Service (ISS)-UI (UI) channel** –A Web Browser based Graphical User Interface that allows Transmitters to upload two XML files (one with manifest information and one with forms data) to the IRS and to retrieve the Acknowledgement/Status of each particular submission via their Web Browser.
- **The ISS-A2A (A2A) channel** – Simple Object Access Protocol (SOAP) messaging with Message Transmission Optimization Mechanism (MTOM) attachments built on a Services Oriented Architecture (SOA) that allows Transmitters to file forms with the IRS and check submission status via applications running on their local computer systems.

For additional information, see Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*.

4.3 Validating Manifest Elements in Test Transmissions

AATS test transmissions for AIR must include the following information in the manifest:

- Test transmission requires the inclusion of a Test File Indicator (XML TestFileCd) set to "T". If the Test File Indicator is not set to "T", the transmission will be rejected. The Test File Indicator must be in the same status as the Form Indicator maintained in the IRS; if the status does not match, the transmission will be rejected.
- The TCC is required and is part of the Unique Transmission ID (XML UniqueTransmissionId). AIR will extract the TCC from the Unique Transmission ID. AIR will verify the TCC exists, and if the TCC does not exist, or the TCC is in a state other than "Active", the transmission will be rejected.
- The transmission requires the inclusion of a Form Type Code (XML FormTypeCd) to identify the forms that are being submitted. The Form Type Code must be either "1094/1095-B" or "1094/1095-C". The IRS maintains a status for each Form Type Code for each TCC.
- The transmission must include a verifiable Software ID (XML SoftwareId). Unlike the AIR Production system where the Software ID Status must be in the "Production" state, AATS will accept transmissions from a verifiable Software ID regardless of the Software ID state ("Production" or "Test"). If AATS cannot verify the Software ID, the transmission will be rejected.

AATS will verify that the Test File Indicator is set to "T" and will reject the transmission otherwise.

For more information on the AIR Manifest, refer to AIR Submission Composition & Reference Guide on the [AIR Program Overview](#) page. For technical assistance in resolving manifest errors, contact the [AIR Mailbox](#).

4.4 Receipt ID

The Software Developer and Transmitter will receive a Receipt ID as part of the synchronous session when submitting a transmission to the IRS if the transmission passes the initial validation by ISS. The Receipt ID will either be returned in the SOAP Response if the A2A Channel is utilized or on a web page in their Web Browser if ISS-UI Channel is utilized. The Receipt ID should be retained by the user; the Receipt ID is used to request the acknowledgement for that transmission from the IRS.

Use the Receipt ID to request an Acknowledgement file which provides one of six statuses: Processing, Accepted, Accepted with Errors, Partially Accepted, Rejected, and Not Found.

4.5 Acknowledgement Files

Once the AATS transmission is received, AIR will execute schema validations on the ACA Information Returns. Any condition which triggers an error will be identified and reported in the MTOM attachment that will be returned in the SOAP Response if the A2A Channel is utilized or on a web page in their Web Browser if ISS-UI Channel is utilized.

The Receipt ID will be used to retrieve the Acknowledgement applicable to the specific transmission. All errors identified per test scenario must be corrected and submitted in a new transmission before the submission and associated test scenarios can be passed.

In PY 2017, error messages are more detailed and provide the exact rule number and rule text for all errors identified in the submission. All errors must be corrected before the test scenario can pass AATS.

Use the Receipt ID to request an Acknowledgement file which provides one of six statuses: Processing, Accepted, Accepted with Errors, Partially Accepted, Rejected, or Not Found. Refer to the AIR Submission Composition and Reference Guide for details regarding the definition and description of these status indicators. Also refer to Table 4-1, “AATS Acknowledgement Status, Response and Action” table, in this publication.

4.6 XML Resources

Listed below are XML-related resources: specifications, editors, and parsing frameworks. The IRS does not endorse any third-party XML products, whether commercial, open source, or privately produced. All references listed in the following sections are provided for informational purposes only. Any third-party editor or parser yielding valid, well-formed XML may be used.

4.6.1 World Wide Web Consortium (W3C) XML Specifications and General Information

- [XML](#)
- [XML Schema](#)
- [The Extensible Style sheet Language Family \(XSL\)](#)
- [SOAP Specifications](#)
- [SOAP MTOM](#)
- [SOAP 1.1 Binding for MTOM 1.0](#)

4.6.2 XML Editors with Validating Parser Support

- [Altova XMLSpy XML Editor](#)
- [Microsoft XML Notepad 2007](#)
- [Notepad](#)
- [Oxygen XML Editor](#)
- [Stylus Studio](#)

4.6.3 Validating Parser Frameworks

- [Apache Xerces Project – xerces.apache.org](#)
- [Microsoft Core XML Services \(MSXML\) 6.0](#)

5 Communications Test for Transmitters

Transmitters must use approved software (software that has passed AATS) to prepare and transmit ACA Information Returns and they must complete a communications test. **Note:** If you passed a communication test previously (e.g. for TY 2015), there is no need to conduct an additional communication test. New transmitters must perform communications testing using the same application software used to transmit information returns:

- When transmitting ACA Information Returns through ISS-UI, perform the Communications test through ISS-UI

- When transmitting ACA Information Returns through ISS-A2A, perform the Communications test through ISS-A2A

Transmitters will be provided a Receipt ID to the Acknowledgement files, which will consist of the submission status plus any errors or alerts. Instructions on obtaining the acknowledgement using the Receipt ID are found in Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*.

The test is passed when the customer receives a status of Accepted or Accepted with Errors. Transmitters must contact the help desk at 1-866-937-4130 and provide their Receipt ID to have their Transmitter Form Indicator moved to (P) production. Further communications testing is not required when adding additional forms.

Software Developers who are also Transmitters are not required to perform a separate communication test. The Transmitter may request the role of Software Developer on their application to receive a TCC which can be used to continue testing once the original TCC with the role of Transmitter has been moved to Production status.

Please refer to Section 6.2, Submission Narrative and Associated Test Scenarios, for a list of scenarios.

6 Testing Guidelines for Software Developers

For Software Developers, the TCC is set to “T” for test permanently, and Form T/P Indicator will be set to “T” for Test. The following rules apply to transmissions.

- A transmission must contain a **Manifest file and** at least one Transmittal, which can be either Form 1094-B or Form 1094-C
- A transmission may consist of one or more submissions as long as the transmission only contains either Forms 1094/1095-B submissions or Forms 1094/1095-C submissions and not both
- A submission consists of one transmittal record (Form 1094), and the associated information return records (Form(s) 1095). Exception: A correction to Form 1094-C, Authoritative Transmittal must be submitted without a 1095-C associated form

Note: The transmission will be rejected if it contains null, blank or empty tags in your XML.

6.1 Criteria for Passing AATS Submission Tests

A transmission submitted to AATS requires certain XML elements included in the manifest that identify information about the Transmitter and the transmission. These elements are used to validate the transmission against a set of validation rules to ensure the transmission meets the requirements of AATS.

The test transmission requires the inclusion of a Test File Indicator (XML *TestFileCd*) set to "T". If the Test File Indicator is not set to "T" for test, the transmission will be rejected.

All AATS submissions for the forms that are supported by the software must be passed before the Form Indicator will be changed to “P” for production. When all required test scenarios have been completed with a status of “Accepted”, call the Help Desk at 1-888-937-4130 for final review to have the software package and software ID status moved from “T” to “P”. The submission will only be accepted in XML-format. ASCII format and PDF format are not supported for these forms. Once the form indicator has been moved to production, there is a 48-hour waiting period before transmissions can be sent to the production environment. If the timeframe is not met, a manifest error (AIRMF) stating the TCC is not valid will be issued. IRS will not send notification when the form indicator has been moved to Production Status.

To validate the status of your software and TCCs, log into e-services and review the Summary page. See the TCC Tutorial available on the e-service toolbar for more assistance.

https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/aca_app_tutorial_online.pdf

The software developer TCC will remain in test status so it can be used in the AATS environment for additional testing should a need arise. The Transmitter TCC should be used in transmitting in the production environment.

To pass AATS testing the following conditions should be met:

- All transmissions for the forms supported by the software must be error free
- The Software Developers and Transmitters must be able to view the Receipt ID (refer to Sec. 4.4 for information)
- Transmitters must complete a communications test. Refer to Section 5 of this publication

Correction scenarios are provided but are not required for completion to pass AATS testing. Correction scenarios are designated by the letter “C” following the scenario number. Example: “2C”. Correction scenarios will be reviewed if submitted. Refer to Table 6-1 for a complete listing of test scenarios.

All AATS scenarios are available at the [irs.gov](https://www.irs.gov): [Affordable Care Act Assurance Testing System \(AATS\) Information Returns Tax Year 2016/Processing Year 2017](#)

6.2 Submission Narrative and Associated Test Scenarios

Software Developers and Transmitters, Table 6-1 below identifies the required test scenarios. For Tax Year 2016, IRS is providing the option of completing predefined test scenarios or criteria-based scenarios, but not both. Additionally, correction scenarios are optional and are not required to pass AATS.

For Tax Year 2016 the IRS will be providing two types of scenarios that can be submitted in order to pass AATS. While there are two separate types of scenarios provided, only one option needs to be chosen and submitted in order to pass TY2016 AATS.

Option 1 consists of Predefined Scenarios. This option contains a submission narrative that will describe a specific situation in detail. Answer Keys are provided so the tester can check the values they are submitting.

Predefined Based Scenarios provide specific test data within the submission narrative for each form line that needs to be completed. During the AATS Review each scenario submitted will be checked against the Answer Keys and must match exactly in order to pass AATS. This option is similar to what was provided for AATS TY2015.

Option 2 consists of Criteria-Based Scenarios. This option contains a submission narrative that allows more flexibility to the tester and allows the tester to test and create data on their own that may be unique to their organization.

Criteria-Based Scenarios identify form lines where data must be present. Some of that data the filer will create on their own, such as names and addresses of ALEs and covered individuals. Other data is more specific and the narrative gives the filer the specific information to be submitted. During the AATS Review each scenario submitted will be checked to make sure each form line requiring data has been completed. If the narrative states a specific value on a form line is required, the value submitted must match exactly, in order to pass AATS. This type of scenario does not have Answer Keys since the tester has more flexibility in what can be submitted.

Below are the 2 options:

- **Option 1** Predefined Scenarios: Use the narratives with predefined data provided by the IRS to complete the necessary test scenarios. Each scenario narrative has been designed to primarily test the functionality of the business rules. The specific scenarios required to pass AATS are shown in Table 6.1
- **Option 2** Criteria-Based Scenarios: Use of the criteria-based narratives allows more flexibility to complete the necessary test scenarios. Each scenario narrative has been designed to primarily test the functionality of the business rules. The narrative will identify the lines that require data. Some of the data the filer will create on their own, while other data is more specific and the narrative will give the filer the specific information to be submitted. The filer **MUST** provide data on all indicated lines whether required or optional in the schema. The specific scenarios required to pass AATS are shown in Table 6.1

Table 6-1 Required Test Scenarios

AATS Scenario Required Submissions	Option 1: Predefined Test Scenarios	Option 2: Criteria-Based Test Scenarios	Add comment to your ACA TCC Application
Forms 1094/1095-B Non-Government Entity Required Scenarios: Scenarios 1 & 2 or Scenarios 13 & 14 Software Developers supporting both Non-Government and Government Entities Required Scenarios: Scenarios 1, 2, 6 & 8 or Scenarios 13, 14, 6 & 8	Scenario 1 1094B 1-0 1095B 1-1 & 1-2 and Scenario 2 1094B 2-0 1095B 2-1	Scenario 13 1094B 13-0 1095B 13-1 & 13-2 and Scenario 14 1094B 14-0 1095B 14-1 & 14-2	n/a
Forms 1094/1095-B Medicaid or CHIP Scenario 6 *	Scenario 6 * Medicaid Scenario 1094B 6-0 1095B 6-1	There are no Medicaid or Medicare Scenarios for the Criteria-Based option.	To notify the IRS that you are a government sponsor of Medicaid, CHIP or Medicare include the following notation in the comment section of the Software Developer page of your ACA Application for TCC: "Software is only for use by government sponsor of Medicaid, CHIP or Medicare."
Forms 1094/1095-B Medicare Scenario 8 *	Scenario 8 * Medicare Scenario 1094B 8-0 1095B 8-1	There are no Medicaid or Medicare Scenarios for the Criteria-Based option.	To notify the IRS that you are a government sponsor of Medicaid, CHIP or Medicare include the following notation in the comment section of the Software Developer Package List page of your ACA Application for TCC: "Software is only for use by government sponsor of Medicaid, CHIP or Medicare."
Forms 1094/1095-B - Optional B Form Correction Scenarios are not required to pass AATS	Scenario 2C, 6C & 8C	n/a	n/a
Forms 1094/1095-C Required Scenarios: Scenarios 3, 4, 5**, & 7 or Scenarios 9, 10, 11 & 12**	Scenario 3 1094C -Authoritative Transmittal with Parts I, II, III, IV Completed 1094C 3-0 1095C 3-1 and Scenario 4 Designated Government Entity 1094C - Not an Authoritative Transmittal only Part I completed including lines 9-16 for Designated Government Entity. 1094C 4-0 1095C 4-1 & 4-2 and Scenario 5** Employer Sponsored Self-Insured Coverage 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE offers Employer Sponsored Self- Insured Coverage. Complete Parts I, II, III 1094C 5-0 1095C 5-1 & 5-2 and Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed 1094C 7-0 1095C 7-1	Scenario 9 1094C -Authoritative Transmittal with Parts I, II, III, IV Completed 1094C 9-0 1095C 9-1 & 9-2 and Scenario 10 1094C -Authoritative Transmittal with Parts I, II, III, IV Completed 1094C 10-0 1095C 10-1 & 10-2 and Scenario 11 Designated Government Entity 1094C - Not an Authoritative Transmittal only Part I completed including lines 9-16 for Designated Government Entity. 1094C 11-0 1095C 11-1 & 11-2 and Scenario 12** Employer Sponsored Self-Insured Coverage 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE offers Employer Sponsored Self- Insured Coverage. Complete Parts I, II, III 1094C 12-0 1095C 12-1 & 12-2	To notify the IRS that you do not offer Employer Sponsored Self-Insured Coverage and are not required to complete Scenario 5 or 12, include the following notation in the comment section of the Software Developer Package List page of your ACA Application for TCC: "Software is only for use by employer who does not offer self-insured coverage."
Forms 1094/1095-C – Optional C Form Correction Scenarios are not required to pass AATS	4C, 5C and 7C	n/a	n/a
*Software Developers who develop software for government sponsors of Medicaid or Medicare and will only be submitting Scenario 6 or Scenario 8 must notify IRS by adding the comment listed above in the comments section of the Software Developer Package List page on your ACA Application for TCC available through e-Services on www.irs.gov.			
**Software Developers who develop software only for employers who do not offer employer sponsored self insured coverage will not be required to complete Scenario 5 or 12. You must notify the IRS by adding the comment listed above in the comments section the IRS on your ACA Application for TCC available through e-Services on www.irs.gov.			

For Tax Year 2016, Software Developers supporting Form 1094/1095-B must complete the test scenarios listed in Table 6-1 above. **Exception:** Software Developers or Transmitters required to submit Test Scenarios 6 or 8 must notify the IRS that you are a government sponsor of Medicaid, CHIP, or Medicare, and include the following notation in the comment section of the Software Developer page of your *ACA Application for TCC*: ***"Software is only for use by a government sponsor of Medicaid, CHIP or Medicare."***

Software Developers supporting Forms 1094/1095-C must complete the test scenarios listed in Table 6-1 above. **Exception:** Software Developers or Transmitters, who do not offer self-insured coverage, are not

required to complete Test Scenario 5. Notify the IRS you are not required to complete submission 5, include the following notation in the comment section of the Software Developer page of your *ACA Application for TCC: Software is only for use by employers who do not offer self-insured coverage.*"

Each submission narrative contains all of the information needed to complete the required forms that are included in the submission and prepare the XML. It is essential that the Software Developer carefully read the Instructions for Forms 1094-B and 1095-B or Instructions for Forms 1094-C and 1095-C; whichever is applicable, prior to preparing the submission. For example, the Form 1095-C requires the use of Codes which are not defined in the narrative, but must be included within your submission where appropriate. The Codes are defined in the Instructions.

The forms used in the scenarios may not include information on every line. The scenarios are designed so that information will not be required in every field.

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.

Note: Do not use names or Social Security Numbers (SSNs) other than the ones indicated in the test scenarios or within the allowable TIN/Name Control Ranges shown in table 2-1 and 2-2.

The IRS strongly recommends that each information return be run against a validating parser prior to transmission.

The following example, Figure 6-1 illustrates a Test Scenario Example containing mock data rendered in PDF format for Form 1094-B:

Form 1094-B		Transmittal of Health Coverage Information Returns		OMB No. 1545-0292
Department of the Treasury Internal Revenue Service		Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b .		1115 2015
1 Filer's name	2 Employer identification number (EIN)			
Helpper	000000032			
3 Name of person to contact	4 Contact telephone number			
Bob Smith	5552121212			
5 Street address (including room or suite no.)	6 City or town			
15 Somewhere Avenue	Midtown			
7 State or province	8 Country and ZIP or foreign postal code			
NY	10138			
9 Total number of Forms 1095-B submitted with this transmittal		216		
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.				
Signature		Title		Date
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.		Cat. No. 61510P		Form 1094-B (2015)

Figure 6-1 Test Scenario Example

To successfully execute a test scenario, the testing entity will include only the data on this form exactly as it appears on this form. The data on the form above must be represented in XML format based on the XML Schema for the Form 1094-B. Transmissions are subject to the same XML Schema validation that will be performed in Production AIR System.

Figure 6-2 illustrates what the XML will look like reporting data on Form 1094-B:

```
<?xml version="1.0" encoding="UTF-8" standalone="yes" ?>
- <Form1094BUpstreamDetail recordType="" lineNum="0"
  xmlns:ns2="urn:us:gov:treasury:irs:common"
  xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0">
  <SubmissionId>1</SubmissionId>
  <ns2:TaxYr>2016</ns2:TaxYr>
- <BusinessName>
  <BusinessNameLine1Txt>Helper</BusinessNameLine1Txt>
  </BusinessName>
  <ns2:TINRequestTypeCd>BUSINESS_TIN</ns2:TINRequestTypeCd>
  <ns2:EmployerEIN>000000032</ns2:EmployerEIN>
- <ContactNameGrp>
  <PersonFirstNm>Bob</PersonFirstNm>
  <PersonLastNm>Smith</PersonLastNm>
  </ContactNameGrp>
  <ContactPhoneNum>5552121212</ContactPhoneNum>
- <MailingAddressGrp>
- <USAddressGrp>
  <AddressLine1Txt>15 Somewhere Avenue</AddressLine1Txt>
  <ns2:CityNm>Midtown</ns2:CityNm>
  <USStateCd>NY</USStateCd>
  <ns2:USZIPCd>10138</ns2:USZIPCd>
  </USAddressGrp>
  </MailingAddressGrp>
  <Form1095BAttachedCnt>216</Form1095BAttachedCnt>
  <ns2:SignatureDt></ns2:SignatureDt>
  </Form1094BUpstreamDetail>
```

Figure 6-2 XML Schema Example

6.2.1 Correction Scenarios

The correction scenarios are optional. Filing a correction scenario will require the following information:

- **Prerequisite:** You must have an “Accepted Acknowledgement” for the previously submitted submission before you can submit the Corrected Scenario
- The Transmission will be a Correction Transmission and will contain 1094-C or 1095- B/C records that are marked as corrected
- Populate the Corrected Unique Record ID (CURID) with the Unique Record ID (URID) that the IRS returned in the “Accepted Acknowledgement” for the Original Submission
- You can only submit a correction to an original transmission
- You also must submit a "C" for the element TransmissionTypeCd
- The ‘CorrectedInd’ will be checked (value = “1”) for the form that is being corrected

For example, Scenario 3C will require an “Accepted Acknowledgement” and the associated URID from the original Submission 3. For additional information on the Corrections Process, please refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*.

A list of Correction Scenarios can be found in Table 6-2.

Table 6-2 AATS Test Correction Scenario Summary

Software Developers and Transmitters	Option 1: Predefined Test Scenarios	Option 2: Criterion-Based Test Scenarios
Forms 1094/1095-B - Optional	2C, 6C and 8C	N/A
Forms 1094/1095-C – Optional	4C, 5C and 7C	N/A

6.3 Formatting the Entities

The business entities presented in scenarios are shown in common usage. Refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*, for proper formatting of business name lines and addresses using XML e-file Types.

Example:

Test Scenario:

Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format Example:

```
<BusinessName>  
  <BusinessNameLine1Txt>Help For All Inc</BusinessNameLine1Txt>  
</BusinessName>  
  
<air8.0: MailingAddressGrp>  
  <USAddressGrp>  
    <AddressLine1Txt>31 Any St</AddressLine1Txt>  
    <CityNm>Anytown</CityNm>  
    <USStateCd>MD</USStateCd>  
    <USZIPcd>20901</USZIPcd>  
  </USAddressGrp>  
</air8.0: MailingAddressGrp>
```

Figure 6-3 Formatting Example

6.4 Strong Authentication

Refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*, for information on strong authentication.

6.5 Signature Requirements

For Forms 1094-B and Form 1094-C, there are no electronic signature requirements for TY 2016.

However, there are requirements to sign certain parts of the message to ensure safe and secure communications for A2A. For specifics on digitally signing portions of the SOAP message, Transmitters are required to have a valid x.509 Digital Certificate. Please refer to the AIR Submission Composition and Reference Guide. Transmissions that do not meet this requirement will be rejected.

7 Appendix A: Acronyms List

ACRONYM	DEFINITION
A2A	Application-to-Application
AATS	ACA Assurance Testing System
ACA	Affordable Care Act
AIR	ACA Information Returns
ALE	Applicable Large Employer
CAO	Chief Accounting Officer
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CHIP	Children's Health Insurance Program
COTS	Commercial Off the Shelf
EFIN	Electronic Filing Identification Number
EIN	Employer Identification Number
ETIN	Electronic Transmitter Identification Number
FIRE	Filing Information Returns Electronically
HCERA	Health Care and Education Reconciliation Act of 2010
ID	Identification
ISS	Information Submission Service
MTOM	Message Transmission Optimization Mechanism
PII	Personally Identifiable Information
PPACA	The Patient Protection and Affordable Care Act
SOA	Services Oriented Architecture
SOAP	Simple Object Access Protocol
SSN	Social Security Number
TCC	Transmitter Control Code
UI	User Interface
USPS	United States Postal Service
UTID	Unique Transmission Identification
XML	Extensible Markup Language

