



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

(Tax Year 2015)

Table of Contents

- 1 INTRODUCTION..... 4**
 - 1.1 Background..... 4
 - 1.2 References..... 4
 - 1.3 Forms Covered by the Test Package..... 4

- 2 ACA ASSURANCE TEST SYSTEM (AATS) OVERVIEW 5**
 - 2.1 Who Must Test?..... 5
 - 2.2 What Is Tested? 6
 - 2.3 When To Test?..... 7
 - 2.4 Why Is Testing Required? 7

- 3 ACA APPLICATION FOR TRANSMITTER CONTROL CODE (TCC) 7**
 - 3.1 Submitting the ACA Application for Transmitter Control Code..... 8
 - 3.2 Transmitter and Issuer TCCs 10
 - 3.3 Software Developers TCC 10

- 4 ACA INFORMATION RETURNS TEST TRANSMISSIONS..... 11**
 - 4.1 Overview of AATS Customer Experience..... 11
 - 4.2 Transmission Methods 12
 - 4.3 Validating Manifest Elements in Test Transmissions 13
 - 4.4 Receipt ID..... 13
 - 4.5 Acknowledgement Files..... 13
 - 4.6 XML Resources..... 14
 - 4.6.1 World Wide Web Consortium (W3C) XML Specifications and General Information 14
 - 4.6.2 XML Editors with Validating Parser Support 14
 - 4.6.3 Validating Parser Frameworks..... 14

- 5 COMMUNICATIONS TEST FOR TRANSMITTERS AND ISSUERS..... 14**

- 6 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS 15**
 - 6.1 Criteria for Passing AATS Submission Tests..... 15
 - 6.2 Submission Narrative and Associated Test Scenarios 16
 - 6.2.1 Correction Submissions 17

| | | |
|----------|--|-----------|
| 6.3 | Formatting the Entities | 20 |
| 6.4 | Strong Authentication | 21 |
| 6.5 | Signature Requirements | 21 |
| 7 | APPENDIX A: ACRONYMS LIST | 21 |

List of Tables

| | | |
|-----------|--|----|
| TABLE 2-1 | VALID EIN RANGES AND NAME CONTROLS | 6 |
| TABLE 2-2 | VALID SSN RANGES AND NAME CONTROLS | 6 |
| TABLE 3-1 | RESPONSIBLE OFFICIALS AND ACCEPTABLE CONTACTS | 9 |
| TABLE 4-1 | AATS ACKNOWLEDGEMENT STATUS, RESPONSE AND ACTION | 12 |
| TABLE 6-1 | TRANSMITTERS REQUIRED SUBMISSIONS..... | 16 |

List of Figures

| | | |
|------------|---|----|
| FIGURE 3-1 | EXAMPLE OF TRANSMITTER TCC AND FORM STATUS..... | 10 |
| FIGURE 3-2 | SOFTWARE ID AND STATUS | 11 |
| FIGURE 6-1 | XML TEST SCENARIO EXAMPLE..... | 19 |
| FIGURE 6-2 | XML SCHEMA EXAMPLE..... | 20 |
| FIGURE 6-3 | FORMATTING EXAMPLE | 21 |

1 Introduction

Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR) Tax Year 2015 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 Software Developers, Transmitters and Issuers into the AIR System. Software Developers are required annually to pass pre-defined AATS submissions and test scenarios for the forms that they will support. Transmitters and Issuers are required to pass communication tests for the forms they will file.

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

Note: This publication is for the more robust AATS testing environment beginning January 2016. This testing environment will provide additional improved error messages for business rule execution errors and will not use the character-by-character comparison tool for submission evaluation. Please note, if the tests were passed in the November AATS environment, passing the more robust January AATS is not required. However, we encourage you to retest under this new more robust testing environment.

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 and the Patient Protection and Affordable Care Act. The Health Care and Education Reconciliation Act of 2010 (HCERA) and the Patient Protection and Affordable Care Act (PPACA) 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.

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 (AIR) for Software Developers and Transmitters (Processing Year (PY) 2016)*
- Automated Enrollment for ACA Information Returns (AIR) External User Guide
- AIR Submission Composition and Reference Guide

These are the AIR web pages on irs.gov:

- [Affordable Care Act Information Returns \(AIR\) Program](#)
- [Affordable Care Act Information Returns \(AIR\) Assurance Testing System \(AATS\) Information](#)

1.3 Forms Covered by the Test Package

Below are the information returns that can be electronically filed for TY 2015:

- 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 the correction scenario for Form 1094-C which must be submitted without 1095-Cs. 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 with original scenarios.

Note: All other information returns are electronically filed through Filing Information Returns Electronically (FIRE). Please refer to [Publication 1220](#) for non-ACA Information Return test instructions.

2 ACA Assurance Test 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 January 2016:

- Business rules are validated during AATS testing in January
- 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.

After the start of the January AATS it is planned to have production calls on a daily basis. These AATS test calls will discuss any known issues associated with the posted test scenarios and will recommend workarounds if a correction is not immediately available. Additional AATS calls may be scheduled periodically throughout the open testing period. Refer to the AATS Updates page for the most current information on the testing schedule, Known Issues, and schedule of the production calls.

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

Note: AATS will not include extensions or waiver scenarios for TY 2015.

2.1 Who Must Test?

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

- Issuers (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.

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

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, including Issuers, must use approved software to successfully execute a communication test.

Note: Software Development organizations wishing to also transmit ACA documents to AIR must apply for two Transmitter Control Codes (TCC). Apply for one TCC for the role of Software Developer, and the other TCC for the role of Transmitter.

Software Developers are required to pass AATS testing annually to transmit information returns to the IRS. Transmitters and Issuers are required to complete communication testing to transmit information returns to the IRS only for the first year in which they will transmit returns.

2.2 What Is Tested?

The type of testing required is determined by the selected role on the *ACA Application for TCC*.

Software Developers are not limited to testing only the forms provided in the scenarios. The IRS strongly recommends that Software Developers use the AATS system to do additional testing. After passing AATS testing, you may test with your own data using this range for SSNs/EINs and name controls. See Tables 2-1 and 2-2 below:

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 |

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.

To pass AATS testing, all transmissions for the forms supported by the software must be error free. The Transmitter or Issuer must be able to view the Receipt ID (refer to Sec. 4.4 for information on Receipt ID) and use the Receipt ID to retrieve the Acknowledgement status for the transmission.

Transmitters and Issuers must successfully submit one of the eight test submissions, along with the associated scenarios. A list of scenarios is provided in Section 6.2, Submission Narrative and Associated Test Scenarios. You must retrieve the Acknowledgement, to ensure you can properly communicate with the AIR System. Passing the scenario with an “accepted” status is not required for the communications test.

All AATS scenarios are available on the Affordable Care Act Assurance Testing System (AATS) Information (including the AATS Updates, Known AATS Issues and ReadMe files) page: [Affordable Care Act Information Returns \(AIR\) Assurance Testing System \(AATS\) Information](#)

2.3 When To Test?

The TY 2015 AATS more robust environment testing begins in January 2016, for all Software Developers, Transmitters, and Issuers with an approved TCC.

Note: Software Developers need a new Software ID for each tax year and each ACA Information Return Type they support. The software information must be updated yearly on the *ACA Application for TCC* available on [e-Services](#) at irs.gov. Annual AATS testing is required for Software Developers.

2.4 Why Is Testing Required?

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

- IRS can receive and process the electronic information returns.
- Software Developers, Transmitters, and Issuers can send electronic information returns and retrieve Acknowledgments.
- Software Developers, Transmitters, and Issuers use the correct format and electronic filing specifications for AIR.

3 ACA Application for Transmitter Control Code (TCC)

Prior to testing, all Software Developers, Transmitters, and Issuers must obtain an ACA TCC. To become eligible to electronically file ACA Information Returns, a firm or organization must submit the *ACA Application for TCC*. To file ACA Information Returns electronically, the *ACA Application for Transmitter Control Code (TCC)* must be completed online. AIR only accepts ACA TCCs. Software Developers, Transmitters and Issuers should **not use** an existing FIRE TCC or Electronic Filing Identification Number (EFIN) or Electronic Transmitter Identification Number (ETIN). The application process consists of two steps:

1. **Responsible Officials** and **Contacts** in the business or organization register for e-Services (for more information on e-Services Registration and Tutorials, see the [Registration Services](#) page on irs.gov). The registration process involves collecting Personally Identifiable Information (PII) and taxpayer data for the sole purpose of authenticating your identity. After completing the initial registration, a confirmation code will be sent by U.S. Postal Service (USPS). After receiving the confirmation code, log on to e-Services, using the Username and Password that was created when the account was set up and confirm the registration.
2. **Responsible Officials** initiate the *ACA Application for TCC*. The application must include a minimum of one Responsible Official and minimum of two Contacts (maximum of 10 Contacts).

3.1 Submitting the ACA Application for Transmitter Control Code

Submitting the *ACA Application for TCC* begins with the Responsible Official and Contacts registering for e-Services. Once the registration is complete, including the confirmation process, the Responsible Official can begin the application for TCC process. . For additional information on submitting the *ACA Application for TCC*, please refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2016)*.

The *ACA Application for TCC* contains three separate roles: Software Developer, Transmitter, and Issuer.

Complete the *ACA Application for TCC* if your firm or organization is performing 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.

These roles are not mutually exclusive: for example, a firm or organization may be both Software Developer and a Transmitter. In addition to the roles the firm or organization will perform, the application requires the selection of the transmission method(s) for Transmitters and Issuers or the transmission method(s) the software packages will support.

Each Responsible Official will sign the Terms of Agreement using the PIN that was selected during the e-Services Registration process. Below are the available titles for Responsible Officials:

Table 3-1 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 with e-Services before the application can be submitted.

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 that all requirements are adhered to. 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. A minimum of two required Contacts and a maximum of 10 contacts allowed per application.

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 (AIR) for Software Developers and Transmitters (Processing Year (PY) 2016)*.

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.

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.

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 and Issuer TCCs

Transmitters, including Issuers, 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 Statuses:

The screenshot displays the 'TCC Information' and 'Form T/P Indicators' sections for a Transmitter role. The 'TCC Information' table shows a TCC of AA000 with an 'Active' status. The 'Form T/P Indicators' table lists two forms: 1094/1095B and 1094/1095C, both with a 'T' (Test) status. The transmission method for both forms is 'ISS-A2A - System Enroller, ISS-LI for ACA Internet Transmitter'.

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

| 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 Status

Once the Communication Testing is passed, the associated Form Indicators are moved to Production "P". When the Form Indicators are moved to Production, the Transmitter or Issuer may only use the TCC to submit live data to Production. Once the Form Indicators are set to Production, the Transmitter or Issuer can use the TCC only to submit live data via the AIR Production environment.

If you require additional TCCs for the Transmitter or Issuer 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

After selecting the Software Developer role on the application, additional information about the transmission method and the software packages being developed is required. The TCC is permanently assigned to Test Status. The tax year(s) for the information returns supported, transmission method(s), form type, and software package type (Commercial Off the Shelf (COTS), Online, In-house) are also required. 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 Production before the Software Package is moved in Production. Here are the descriptions of these packages:

- **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.

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 |
| 2013 | In-house Package | Test | Product 2 methods for both forms | 1094/1095B | 13A0000394 | Test | ISS-UI for ACA Internet Transmitter, ISS-A2A - System Enroller |
| | | | | 1094/1095C | 13A0000396 | Test | ISS-UI for ACA Internet Transmitter, ISS-A2A - System Enroller, ISS-UI for ACA Internet Transmitter |
| 2016 | Online Package | Test | Product3 | 1094/1095B | 16A0000398 | Test | ISS-UI for ACA Internet Transmitter |
| 2016 | COTS Package | Test | test | 1094/1095B | 14A0000397 | Test | ISS-A2A - System Enroller, ISS-A2A - System Enroller |

Figure 3-2 Software ID and Status

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.

4 ACA Information Returns Test Transmissions

4.1 Overview of AATS Customer Experience

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

Any transmission to AIR must include a Unique Transmission Identifier (UTID). Application-to-Application (A2A) Transmitters or Issuers 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 (AIR) for Software Developers and Transmitters (Processing Year (PY) 2016)*. 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.

The transmission is either accepted or rejected, and all the possible statuses listed in Table 4-1 below.

Important Note: The term “accepted” does not imply the transmitter has successfully passed AATS testing. It only means the transmission was accepted into the AIR System for further validation.

If the transmission is rejected (contains manifest and/or header errors), the tester may receive the rejection notification immediately 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 Status |
| Accepted with Errors | IRS has completed processing the transmission and the errors are documented in the Error Data File attached to the Acknowledgement | Correct and resubmit Note: The help desk cannot provide any additional detail other than the information returned in your Acknowledgement |
| 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 |
| 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, correct and resubmit the entire transmission |
| Not Found | IRS could not find a transmission corresponding to the Receipt ID provided | Verify Receipt ID and resubmit Acknowledgement request |

Please refer to the AIR Submission Composition and Reference Guide for details on the status indicators.

Please refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2016)* for details on the Replacement Process.

4.2 Transmission Methods

The IRS has two transmission methods for the testing environment for AIR:

- **The Information Submission Service (ISS)-UI (UI) channel** –A Web Browser based Graphical User Interface that allows Transmitters and/or Issuers 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 and/or Issuers 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 (AIR) for Software Developers and Transmitters Processing Year (PY) 2016*, Section 5, and Transmission Methods for AIR.

4.3 Validating Manifest Elements in Test Transmissions

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 Status 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 Manifest requires that each transmission carry a Test File Indicator (*TestFileInd*) to indicate if the transmission is a test or production transmission. The value in the Test File Indicator ("T" or "P") must match the value in the IRS-controlled status of the Form Type Code. Otherwise, the file will be rejected.
- 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.

4.4 Receipt ID

The Software Developer, Transmitter and/or Issuer 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 by the Software Developer, Transmitter, or Issuer 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 transmission is received, AIR will execute schema validation 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. For the January 2016 AATS deployment, AIR will replace the character-by-

character comparison tool with validation against the same business rules that will be executed for live data Production transmissions.

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.

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 Statuses, Response, 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 and Issuers

Transmitters and Issuers must use approved software (software that has passed AATS) to prepare and transmit ACA Information Returns and they must complete an error-free communications test.

Transmitters and Issuers 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
- When transmitting ACA Information Returns through both channels, perform the Communications tests through both channels

Transmitters and Issuers will be provided a Receipt ID and access to the Acknowledgment files, which will consist of the submission status plus any errors or alerts. Further communications testing is not required when adding additional forms.

Transmitters and Issuers are required to complete communication testing to transmit information returns to the IRS the first year only. Software Developers who are also Transmitters or Issuers will not be required to perform a separate communication test. The Transmitter or Issuer 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 or Issuer 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 T/P Indicator (Test/Production Indicator) is set to “T” permanently, and Form Status Indicator will be set to “T” for Test. The following rules apply to transmissions.

- A transmission must contain at least one Transmittal, Form1094-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 must be submitted without a 1095-C associated form.

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 communication 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.

In order for a submission to pass:

- The submission will pass when the correct answer for each test scenario the transmitter is required to submit is accepted upon submission of the narrative. Use only the data provided in the submission narrative and enter it exactly as it appears in the submission narrative. Do not make any substitutions.
- If there are several ways the form can be completed, the submission narratives will direct you to which option should be used. **Note:** This is a constraint only in the AATS environment.

All AATS submissions for the forms that are supported by the software must be passed before the Form Indicator status will be changed to “P”. The submission will only be accepted in XML-format. ASCII format and PDF format are not supported for these forms.

Software Developers will test each software package they create and must pass all of the scenarios related to a particular form to move their Software Package and Software ID to Production.

Transmitters, including Issuers, will conduct a communication test using *approved* software. Prior to moving the Transmitter’s Form Indicator to Production "P", the IRS must confirm the ability to transmit a file and retrieve an Acknowledgement. Please refer to Section 5, Communications Test for Transmitters and Issuers.

6.2 Submission Narrative and Associated Test Scenarios

For TY 2015 Software Developers supporting Forms 1094/1095-B must complete and pass submissions 1, 2, 6 and 8. **Exception:** Issuers, who act as their own Software Developer for Forms 1094/1095-B and are government sponsors of Medicaid or a Children’s Health Insurance Program (CHIP) are only required to complete Submission 6. Issuers, who act as their own Software Developer for Forms 1094/1095-B and are government sponsors of Medicare, are only required to complete Submission 8. 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*: ***“In-House Software, organization is government sponsor of Medicaid, CHIP, or Medicare.”*** See Table 6-1 below.

Software Developers supporting Forms 1094/1095-C must complete and pass submissions 3, 4, 5 and 7. For TY 2015 Issuers (employers), who act as their own Software Developer for Forms 1094/1095-C, and do not offer self-insured coverage, are not required to complete submission 5. To 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*: ***“In-House Software, employer does not offer self-insured coverage.”*** See Table 6-1 below.

Table 6-1 Transmitters Required Submissions

| Transmitters | Required Submissions |
|---|---------------------------|
| Software Developer for Forms 1094/1095-B | 1, 2, 2C, 6, 6C, 8 and 8C |
| Software Developer for Forms 1094/1095-C | 3, 4, 4C, 5, 5C, 7 and 7C |
| Employer with in-house software who does not offer self-insured coverage. | 3, 4, 4C, 7 and 7C |
| Government Sponsor Medicaid or CHIP | 6 and 6C |
| Government Sponsor Medicare | 8 and 8C |

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, not defined in the narrative, which must be included within your submission where appropriate. The Codes are defined in the Instructions. The scenario summary is in Table 6-2 below.

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.

Note: Do not use Social Security Numbers (SSNs) other than the ones indicated in test scenarios.

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

6.2.1 Correction Submissions

These are new to TY 2015 (PY 2016) AATS and will require the following information:

- **Prerequisite:** You must have an “Accepted Acknowledgment” for the previously submitted submission before you can submit the Corrected Submission.
- 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.
- Prerequisite: You must have an “Accepted Acknowledgment” for the previously submitted submission before you can submit the Corrected Submission.

For example, Submission 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 Pub 5165 *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2016)*.

Table 6-2 AATS Test Scenario Summary

| Submission | Scenario | Form Type |
|-------------------------------|----------|-----------|
| Submission 1 1094-B/1095-B | 1-0 | 1094-B |
| | 1-1 | 1095-B |
| | 1-2 | 1095-B |
| Submission 2 1094-B/1095-B | 2-0 | 1094-B |
| | 2-1 | 1095-B |
| | 2-2 | 1095-B |
| | 2-3 | 1095-B |
| | 2C-0 | 1094-B |
| | 2C-2 | 1095-B |
| Submission 3 1094-C/1095-C | 3-0 | 1094-C |
| | 3-1 | 1095-C |
| | 3-2 | 1095-C |

| Submission | Scenario | Form Type |
|-------------------------------|-----------------|------------------|
| | 3-3 | 1095-C |
| Submission 4 1094-C/1095-C | 4-0 | 1094-C |
| | 4-1 | 1095-C |
| | 4-2 | 1095-C |
| | 4-3 | 1095-C |
| | 4-4 | 1095-C |
| | 4C-0 | 1094-C |
| | 4C-1 | 1095-C |
| | 4C-3 | 1095-C |
| Submission 5 1094-C/1095-C | 5-0 | 1094-C |
| | 5-1 | 1095-C |
| | 5-2 | 1095-C |
| | 5-3 | 1095-C |
| | 5C-0 | 1094-C |
| | 5C-2 | 1095-C |
| Submission 6 1094-B/1095-B | 6-0 | 1094-B |
| | 6-1 | 1095-B |
| | 6-2 | 1095-B |
| | 6C-0 | 1094-B |
| | 6C-1 | 1095-B |
| Submission 7 1094-C/1095-C | 7-0 | 1094-C |
| | 7-1 | 1095-C |
| | 7C-0 | 1094-C |
| Submission 8 1094-B/1095-B | 8-0 | 1094-B |
| | 8-1 | 1095-B |
| | 8-2 | 1095-B |
| | 8C-0 | 1094-B |
| | 8C-2 | 1095-B |

The following example illustrates what the XML will look like reporting data on Form 1094-B:

| | | | | |
|--|--|---|--|--|
| Form 1094-B Department of the Treasury Internal Revenue Service | | Transmittal of Health Coverage Information Returns Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b . | | 1115 DMI No. 1540-2012 2015 |
| 1 Filer's name | | 2 Employer identification number (EIN) | | |
| Some Insurance Company | | 098765432 | | |
| 3 Name of person to contact | | 4 Contact telephone number | | |
| John Doe Jr | | 1231231231 | | |
| 5 Street address (including room or suite no.) | | 6 City or town | | |
| 1 First Street Suite 1 | | Some City | | |
| 7 State or province | | 8 Country and ZIP or foreign postal code | | |
| NY | | 12345-1000 | | |
| 9 Total number of Forms 1095-B submitted with this transmittal | | 2 | | |
| 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. 81570P | | Form 1094-B (2015) |

Figure 6-1 XML Test Scenario Example

Figure 6-1, *XML Test Scenario Example* contains mock test scenario data rendered in PDF format. The sample XML document that is rendered in the figure is included in Figure 6-2 below.

To successfully execute Test Scenario 1.0, 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.

The following example illustrates what the XML will look like reporting data on Form 1094-B:

```
<?xml version="1.0" encoding="UTF-8"?>
- <n1:Form109495BTransmittalUpstream xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095Btransmitterupstreammessage IRS-
Form1094-1095BTransmitterUpstreamMessage.xsd" xmlns:n1="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:irs="urn:us:gov:treasury:irs:common" xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0">
- <Form1094BUpstreamDetail lineNum="0" recordType="String">
  <SubmissionId>1</SubmissionId>
  <irs:TaxYr>2015</irs:TaxYr>
- <BusinessName>
  <BusinessNameLine1Txt>Some Insurance Company</BusinessNameLine1Txt>
</BusinessName>
  <BusinessNameControlTxt>XXXX</BusinessNameControlTxt>
  <irs:TINRequestTypeCd>BUSINESS_TIN</irs:TINRequestTypeCd>
  <irs:EmployerEIN>098765432</irs:EmployerEIN>
- <ContactNameGrp>
  <PersonFirstNm>John</PersonFirstNm>
  <PersonLastNm>Doe</PersonLastNm>
  <SuffixNm>Jr</SuffixNm>
</ContactNameGrp>
  <ContactPhoneNum>1231231231</ContactPhoneNum>
- <MailingAddressGrp>
  - <USAddressGrp>
    <AddressLine1Txt>1 First Street</AddressLine1Txt>
    <AddressLine2Txt>Suite 1</AddressLine2Txt>
    <irs:CityNm>Some City</irs:CityNm>
    <USStateCd>NY</USStateCd>
    <irs:USZIPCd>12345</irs:USZIPCd>
    <irs:USZIPExtensionCd>1000</irs:USZIPExtensionCd>
  </USAddressGrp>
  </MailingAddressGrp>
  <Form1095BAttachedCnt>2</Form1095BAttachedCnt>
+ <Form1095BUpstreamDetail lineNum="0" recordType="String">
</Form1094BUpstreamDetail>
</n1:Form109495BTransmittalUpstream>
```

Figure 6-2 XML Schema Example

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 2016)*, 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>  
  
<air7.0: MailingAddressGrp>  
  <USAddressGrp>  
    <AddressLine1Txt>31 Any St</AddressLine1Txt>  
    <CityNm>Anytown</CityNm>  
    <USStateCd>MD</USStateCd>  
    <USZIPcd>20901</USZIPcd>  
  </USAddressGrp>  
</air7.0: MailingAddressGrp>
```

Figure 6-3 Formatting Example

6.4 Strong Authentication

Refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (PY 2016)* for information on strong authentication.

6.5 Signature Requirements

For Forms 1094-B and Form 1094-C there are no electronic signature requirements for Tax Year 2015 (TY 2015).

However, there are requirements to sign certain parts of the message to ensure safe and secure communications. For specifics of digitally signing portions of the SOAP message, Transmitters, including Issuers, 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 |

| | |
|-------|--|
| CHIP | Children's Health Insurance Program |
| COTS | Commercial Off the Shelf |
| EFIN | Electronic Filing Identification Number |
| ETIN | Electronic Transmitter Identification Number |
| FIRE | Filing Information Returns Electronically |
| HCERA | Health Care and Education Reconciliation Act of 2010 |
| 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 |
| TCC | Transmitter Control Code |
| UI | User Interface |
| USPS | United States Postal Service |
| UTID | Unique Transmission Identification |
| XML | Extensible Markup Language |

