

Release Memo for Tax Year 2023 Forms 1094-B, 1095-B, 1094-C, and 1095-C Affordable Care Act Information Returns (AIR) Schema and Business Rules

General Information

Tax Year 2023 schema v1.0 and business rules v1.0 have been posted to irs.gov. While we do not anticipate further changes, we will wait until closer to AATS opening to post the date the schema and business rules are valid for Tax Year 2023 AATS and Production.

XML Schemas

The only change from TY2022 v1.0 schema to the TY2023 v1.0 schema is the tax year in the namespaces, as noted in the "Change Log" file in the schema package. Crosswalks will not be posted.

Business Rules

The ACA Information Returns Tax Year 2023 v1.0 Business Rules are available in pdf. There are no changes to business rules from TY2022 Business Rules v1.0.