

# Release Memo for Tax Year 2024 Forms 1094-B, 1095-B, 1094-C, and 1095-C Affordable Care Act Information Returns (AIR) Schema and Business Rules

## General Information

Tax Year 2024 schema v1.0 and business rules v1.0 have been posted to [irs.gov](https://www.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 2024 AATS and Production.

### **XML Schemas**

The changes from TY2023 v1.0 schema to TY2024 v1.0 schema are noted in the "Change Log" file in the schema package.

### **Business Rules**

The ACA Information Returns Tax Year 2024 v1.0 Business Rules are available in pdf. There are no changes to business rules from TY2023 Business Rules v1.0.