Transmitting ACA IRs to the IRS in 2015: Preparations for 1094/5 B & C

- Complete e-Services Registration, obtain login credentials, and login within 28 days to confirm registration and "activate" IRS user account
- Complete Transmitter Control Code (TCC) application and receive TCC in mail
- Complete Automated Enrollment process to obtain certificate for A2A Transmitters
- Prepare the Form Data File as uncompressed native XML (UI and A2A Transmitters)
- Ensure Form Data File size does not exceed 100 MB per Transmission (UI and A2A Transmitters)
- Transmitting ACA Information Returns to the IRS and retrieving the Acknowledgement are separate synchronous processes that comprise an asynchronous business process

Channels Available for ACA Transmissions and Acknowledgements

- Third Parties, Issuers/Employers, and Software Developers (collectively referred to as transmitters) may invoke either a User Interface or a Web Service Interface to transmit ACA Information Returns to the IRS and retrieve the Acknowledgement for the transmission.
- User Interface:
  - Requires a Web Browser
- Service Interface (A2A):
  - Requires Web Services technology (Services Oriented Architecture)
- The Form Data File containing the Information Return records is the same file with respect to format and content regardless of which interface the transmitter is authorized to invoke.

Submitting ACA Information Returns

- Submitting ACA Information Returns is a synchronous process
  - Transmitter transmits the transmission to the IRS and the IRS returns a Receipt ID and other related information
  - The Receipt ID is not proof that the transmission was accepted or rejected – must retrieve Acknowledgement
  - The Receipt ID for a transmission is key for retrieving transmission Acknowledgement – protect from loss
- ACA Information Returns - Form Data File rules:
  - Must be uncompressed native XML – schemas in development
  - May not exceed 100 MB
  - May not combine 1094-1095B and 1094-1095C Information Return submissions
  - May not combine original and correction submissions

Submitting ACA Information Returns

- User Interface:
  - Transmitter interactively enters metadata required about themselves and the transmission
  - Transmitter uploads and submits the Form Data File containing the Information Returns
- Service Interface (A2A):
  - Transmitter includes metadata required about themselves and the transmission in the SOAP Header of the SOAP Message
  - Transmitter attaches the Form Data File containing the Information Returns as MTOM encoded attachment in the SOAP Body of the SOAP Message
  - Transmitter transmits the SOAP Message to a Web Service exposed at IRS

Retrieving Acknowledgements for ACA Transmissions (Status and Error Detail)

- Retrieving the Acknowledgement for an ACA transmission is a synchronous process
  - Transmitter transmits a request for an Acknowledgement to the IRS that includes the Receipt ID for the target transmission
  - The IRS returns the transmission status (In Processing, Accepted, Accepted with Errors, Rejected)
  - IRS returns an Error Data File (as applicable) that includes record information, error code and description, and xpath content for each error in the transmission
- ACA Information Returns – Error Data File rules:
  - Will be uncompressed native XML – schemas in development
  - Will not exceed 100 MB – if the number of errors reported to the transmitter is sufficiently large that the Error Data File exceeds 100 MB, a message is included in the file indicating it was truncated
  - Will only contain error information for the single transmission identified by the Receipt ID in the Acknowledgement request

Retrieving Acknowledgements for ACA Transmissions (Status and Error Detail)

- User Interface:
  - Transmitter interactively enters information about themselves and the transmission, including the Receipt ID, for which an Acknowledgement is being requested
  - Transmitter submits the request for Acknowledgement
  - IRS returns the status (In-Process, Accepted, Accepted with Errors, Rejected) and the Error Data File (as necessary) for display in the transmitter's Web Browser
- Service Interface (A2A):
  - Transmitter includes information about themselves and the transmission, including the Receipt ID, in the SOAP Request of the SOAP Message
  - Transmitter transmits the SOAP Message to a Web Service exposed at IRS
  - IRS returns the status, related information, and the Error Data File as an MTOM encoded attachment in the SOAP Response Message to the transmitter

Retrieving Acknowledgements for ACA Transmissions – Status Definitions

- In-Process
  - IRS has received the indicated transmission and successfully persisted the transmission for processing
  - IRS has not completed processing the transmission
- Accepted
  - The IRS processed the transmission and did not identify any errors in the transmission
- Accepted with Errors
  - The IRS processed the transmission
  - The IRS found errors in the transmission that the transmitter must correct and resubmit
- Rejected
  - IRS could not process the transmission because the information about the transmitter or the transmission could not be verified or the format of the transmission was not correct (e.g., XML Schema validation failed)

Completing the ACA Transmitter Control Code (TCC) Application

There is a new application process for obtaining a Transmitter Control Code (TCC) for filing ACA Information Returns electronically:

1. Create e-Services account for Responsible Officials
   - Provide your personal information such as, legal name, Social Security Number (SSN), birth date, phone number, addresses, Adjusted Gross Income from current or prior year.
   - Create a username, a password and a PIN and provide an answer to a reminder question for your username;
   - Return to e-Services to confirm your registration within 28 days of receiving your confirmation code in the mail.
2. Provide information for the ***ACA Information Return Application for TCC***
   - Provide information about your firm, organization, business including Responsible Officials, Contacts, address, email addresses, telephone numbers and identify the role(s) for your firm, organization, business.
3. Sign the Terms of Agreement
   - Responsible Officials must sign the application with their e-Services PIN.