

Release Memo for Tax Year 2017 Forms 1094-B, 1095-B, 1094-C and
1095-C
Affordable Care Act Information Returns (AIR) Business Rules
v1.4

General Information

The ACA Information Returns Tax Year 2017 v1.4 business rule package has been posted to irs.gov. The business rules are available in two formats that contain identical information: Adobe (.pdf) and Comma Separated Values (.csv). The “Nature of Change” column shows the changes from Tax Year 2017 v1.3 business rules.

There are no changes to Schema v1.0.

Please send any comments or feedback to the AIR Mailbox.