

Release Memo for Tax Year 2018 Forms 1094-B, 1095-B, 1094-C and 1095-C
Affordable Care Act Information Returns (AIR) Business Rules
v1.2

General Information

Tax Year 2018 v1.2 Business Rule package has been posted to [irs.gov](https://www.irs.gov). Business Rules v1.2 will be valid May 6, 2019. There is no change to the schema.

Business Rules

The ACA Information Returns Tax Year 2018 v1.2 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 2018 Business Rules v1.1.