Wage & Investment

Affordable Care Act Information Returns (AIR)

Working Group Meeting

April 30, 2015

Draft Publication 5165 & Additional Topics for Review

Things to Know

Important things to know about electronically filing ACA Information Returns

- Affordable Care Act Information Returns (Forms 1094-B, 1095-B, 1094-C and 1095-C) must be filed using “AIR” (Affordable Care Act Information Return System) – ACA Information Returns may not be filed using FIRE .
- Acceptable Format for Transmission is XML (Returns will not be accepted electronically in any other format)
- Each transmission is limited to 100MB, transmissions larger than 100MB must be split.
- Testing for Tax Year 2014 returns (voluntary year) will begin July 2015 and Tax Year 2014 returns may be filed beginning October 2015
- Returns for Tax Year 2015 must be filed with the IRS by February 28, 2016 (paper) or March 31, 2016 (electronic)

Publication 5165 Overview

Publication 5165

Publication 5165 "Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters"

Outlines the communication procedures, transmission formats, and validation procedures for returns transmitted electronically through the AIR system. Also covers the following topics:

- Uniquely Identifying the Transmission
- Submitting the AIR Application for Transmitter Control Code (TCC)
- Transmission and Data Structures (A2A and UI)
- Retrieving Acknowledgements
- How the IRS Validates the Transmission and Return Data

ACA Information Return Application for Transmitter Control Code (TCC)

ACA Application for Transmitter Control Code (TCC)

There is a two-step process to apply to participate in electronic filing of ACA Information Returns.

1. The Responsible Officials and Contacts must register in e-Services with their personal information.

   - Registration is a one-time, universal process that authenticates the individual registrant to the IRS through the use of "shared secrets" and enables you to do business electronically with the IRS. Individuals within your organization who will be responsible for electronically filing ACA information returns and/or creating or maintaining your IRS ACA Transmitter Control Code (TCC) Application will need to individually register with e-Services.

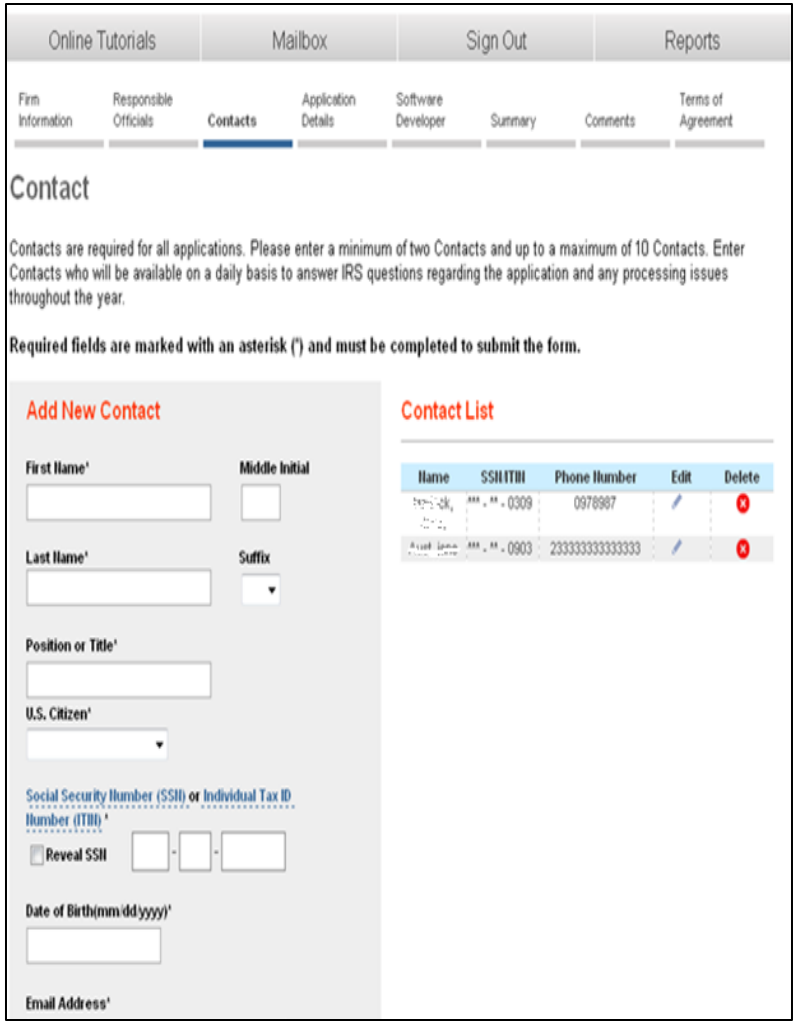
2. Submit the *ACA Information Return Application for Transmitter Control Code (TCC)*.

   - The Responsible official will initiate the application for the organization and sign the application using their e-Services PIN. The TCC is assigned to the organization. When personnel changes occur in the organization, the application can be updated with the appropriate Responsible Officials and/or Contacts.

Responsible Officials & Contacts

Responsible Officials and Contacts are listed on the application.

Responsible Officials must sign the terms of agreement for the application.



ACA TCC Roles

The *ACA Information Return Application for Transmitter Control Code (TCC)* requires the organization to identify what electronic filing roles they will participate in:

- Software Developer - An organization that writes either origination or transmission software according to IRS specifications.
- Transmitter - A third-party that directly sends the electronic return data to the IRS on behalf of any business or organization.
- Issuer – A business or organization transmitting their own ACA information returns. The term issuer includes any person required to report coverage on Form 1095-B and any applicable large employer required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.

Note: The roles are not mutually exclusive.

TCC Information:

Role	T/P Indicator	TCC	Status
Transmitter	P	BBQZ8	Active
Software Developer	T	BBQZB	Active

Software Developer

Each role will have a separate TCC. If the application includes the Software Developer role, additional information is required to assign a Software ID; additional Software Developer information includes the type of Software Package, the forms supported by the software, and the transmission method.

Software IDs:

Year	SW Package	Status	Forms	Software ID	Status	Transmission Method
2014	Online	Test	1094/1095C	14A0000629	Test	AFA for ACA Internet Transmitter,A2A System Enroller
			1094/1095B	14A0000630	Test	A2A System Enroller,AFA for ACA Internet Transmitter
2014	COTS	Test	1094/1095B	14A0000633	Test	A2A System Enroller,AFA for ACA Internet Transmitter

Correction Process

Overview

Purpose: Present the process for correcting ACA Information Returns records

Problem: Form 1094 and 1095 records identified as having errors must be corrected and those correction records must reference the records that are being corrected.

Solution: Shared Unique Record-Level IDs

- Transmitters will
  - Generate IDs for each 1094 and 1095 record they submit to the IRS and persist those IDs with the data;
  - The IDs allow the transmitter and the IRS to match corrections to the data being corrected; and
  - Submit corrections to IRS for errors identified by IRS; discovered by Transmitters and their customers; or reported by Recipients of the Returns
- IRS will use IDs to
  - Precisely identify and communicate errors to Transmitters
  - Associate corrections to records they seek to correct

Scope: ACA electronically-filed 1094-C and 1095-B and C Accepted Information Returns

Replacements versus Corrections

Replacement:

IRS requests a replacement when an original file (or transmission) is rejected

- When a transmission is rejected, the entire transmission (every record in the rejected transmission) must be replaced

Correction:

Correction occurs after a transmission is accepted (with or without errors)

- Corrections apply on a record by record basis either for errors reported by IRS or those discovered by filers independently

A separate briefing describes the replacement process for rejected returns

New Electronic Error Correction Process

New error reporting provides record-level detail

- **1094 Unique ID / Errors by data element**
- **1095 Unique ID / Errors by data element**

Acknowledgement (XML)

New Process corrects entity *and* detail information

Locate Errors -- Find erroneous records using Unique IDs from Acknowledgement

Prepare and Send Corrections:
- Include Unique ID of the record being corrected
- Process enables Corrections to Original Records well as Records that have been already corrected

Correction for 1094-C

Corrected 1094-C with New and Original Unique IDs (including Key Fields from original record)

Correction for 1095 B or C

Original 1094 B or C with New Unique ID

Corrected 1095 B or C with New and Original Unique IDs (including Key Fields from original record)

Prepare and Send Corrections:
- Correction records are assigned their own unique IDs just like original records
- Correction records reference the Unique IDs of the records being corrected
- The process enables corrections to be applied to original records as well as corrected records

UI Transmitter's View - New Electronic Filing Process

- Sequentially number each submission within the transmission starting at 1
- Sequentially number each record within each submission starting at 1

Generate and Sends Transmission

- Assigns submission and record-level IDs
- Creates Transmission
- Sends Transmission to IRS and receives Receipt ID
- Stores Transmission along with Receipt ID as received from IRS

- Assigns sequential numbers to submissions and records and persists them with each 1094 and 1095 filed
- Obtain Receipt ID and persists with Transmission

Generate and Sends Transmission

- Assigns submission and record-level IDs
- Creates Transmission
- Sends Transmission to IRS
- Stores Transmission along with Receipt ID and UTID as received from IRS

Acknowledgment

- Receipt ID
- UTID for Transmission
- Status: Accepted
- Other information
- Error Listing:
  - Unique Record ID: ReceiptID|12|144
  - Error Code: YYNNY
  - Error Desc: Employee TIN Not Match
  - Content Element

A2A Transmitter's View - New Electronic Filing Process

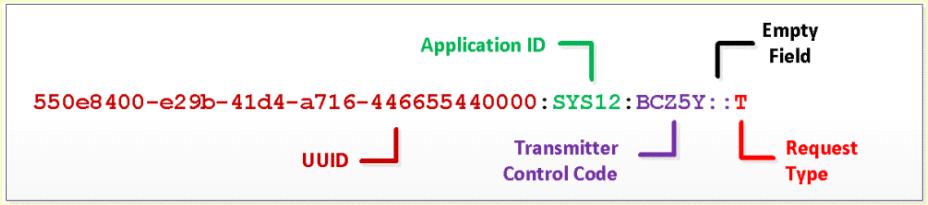
A2A Transmitter

Generates and Sends Transmission

- Assigns Unique Transmission ID (UTID)
- Assigns submission and record IDs
- Creates Transmission
- Sends Transmission to IRS
- Stores Transmission as sent with Receipt ID which is unique for all Transmission received by IRS

A2

- Unique Transmission ID (UTID) utilizing IRS' Information Return Processing Template as follows



- Submission ID (SID) = Sequence number of 1094 (1-n)
- Record ID (RID) = Sequence number of 1095 w/in Submission (1-n)
- **Obtains and stores Receipt ID**

Requests Status / Receives Acknowledgement

- Acknowledgements precisely tie errors to records, data elements and instances

Acknowledgment (XML)

- Receipt ID
- Status: Accepted
- Other stuff
- Error Detail File:
  - Unique Record ID: ReceiptID | 12 | 144
  - Error Code: YYNNYY
  - Error Description: Employee TIN Not Match
  - Content Element

Transmitter's View of Correction Process - Breakout

1. Transmitter receives acknowledgement and locates record containing error

2. Transmitter identifies problem as a bad Employee TIN

- Finds erroneous records using Unique IDs from Acknowledgement.
- Process works not only correcting originals but for correcting corrections, correcting corrections to corrections and so on – The following rules makes this possible.
- Rule: Within a transmission, do not provide more than one correction record referencing a single record being corrected.
- Rule: Always apply corrections to the last record submitted and accepted (i.e., the Corrected Record ID references the last record accepted).
- Rule: Always include complete record for corrections, i.e., corrected attributes as well as other data attributes

3. Transmitter generates correction records and Transmits

Transmitter's View of Correction Process – Locating the Reported Error

Transmitter locates ackno nt-r

1 **Locates Record Containing the Error**

Transmitter identifies oblem as a Employee

2

1. Transmitter requests and receives acknowledgement

2.Finds that the acknowledgement indicates an error in record "ReceiptID | 12 |144"*

3. Locates the record
- Identifies the Receipt ID in the transmission list
- Looks for the 12th 1094-C within the transmission and the 144th 1095-C record within the submission

Transmitter's View of Correction Process – Identifying the problem

1

Transmitter locates acknowledgement-reported error

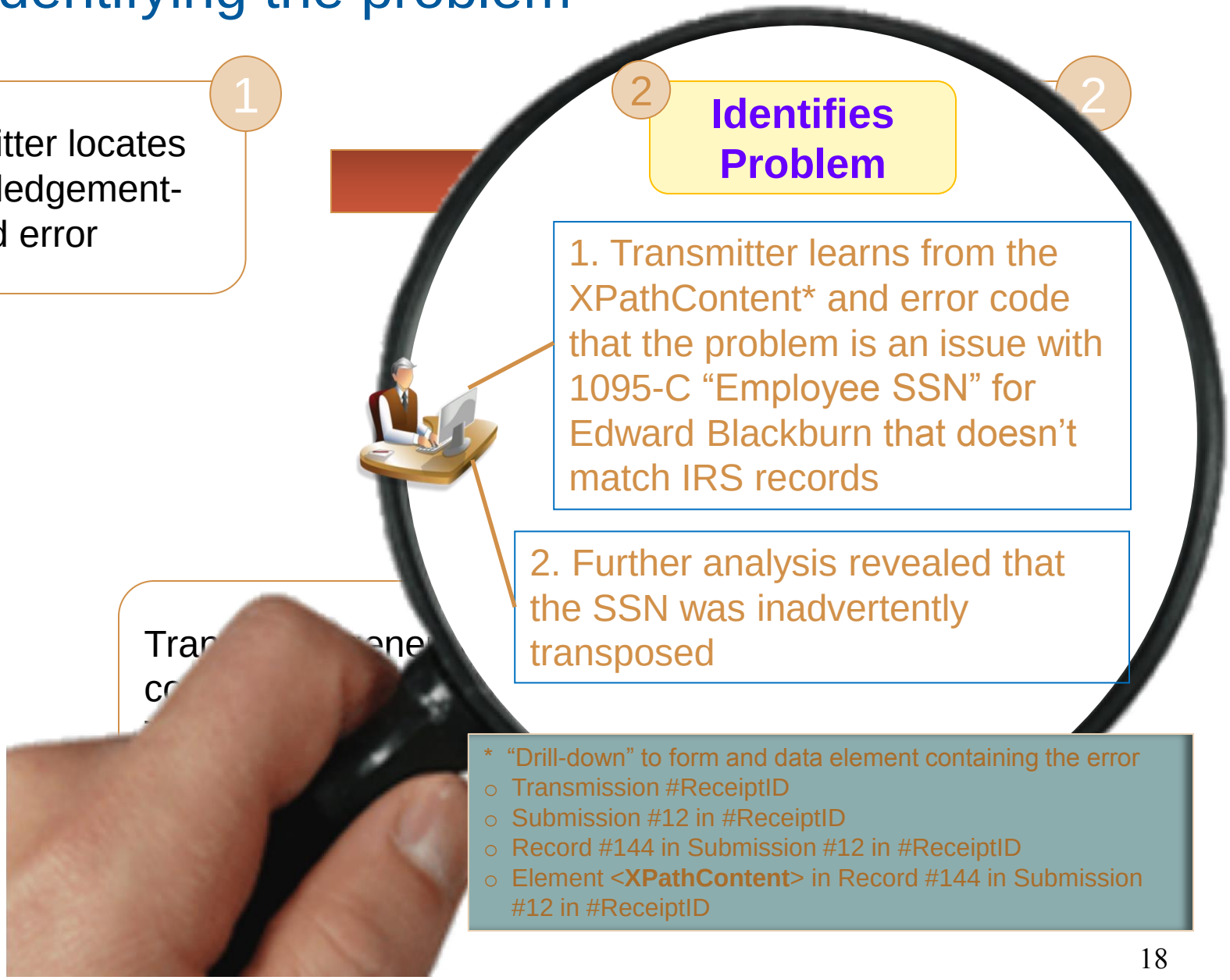
2

Identifies Problem

2

1. Transmitter learns from the XPathContent* and error code that the problem is an issue with 1095-C "Employee SSN" for Edward Blackburn that doesn't match IRS records

2. Further analysis revealed that the SSN was inadvertently transposed



* "Drill-down" to form and data element containing the error

- Transmission #ReceiptID
- Submission #12 in #ReceiptID
- Record #144 in Submission #12 in #ReceiptID
- Element <**XPathContent**> in Record #144 in Submission #12 in #ReceiptID

Transmitter's View of Correction Process – Correcting the Error

1

Transmitter locates acknowledgement-reported error

3

Corrects Problem

2

1. Transmitter's software generates a complete record incorporating corrections

2. Does not co mingle correction record with new original information

3. Transmit the corrections to IRS

Correction record contains the following data elements for look-back verification:

- Sequence Number of the Correction Record, e.g., 144 (for the 144th 1095-C associated with a 1094-C)
- Corrected Record Identifier: Unique ID of record to be corrected (ReceiptID|12|144)
- Key Data Elements from record to be corrected
  - Name of Employee: Edward Blackburn
  - SSN: 123-00-6789

Along with the revised 1095-C record including correct SSN: 987-00-4321

A2A Transmission contains UTID (UI Transmission does not)

- Sequentially number each submission within the transmission starting at 1
- Sequentially number each record starting at 1

Simple Rules to File Corrections

Global Rules

- Correct only one record per Unique ID, e.g., if a correction record was submitted for an original, and a new error is discovered, correct the correction
- File corrections in a separate transmission (original and correction records may not be comingled in a single transmission)

Form-Specific Rules

Problem	Solution
Correct 1094-B	Not currently available (No checkbox)
Correct 1095-B	File correction 1095-Bs with a 1094-B record
Correct 1094-C	File 1094-C corrections (entity and non-entity data) with no 1095-C records included
Correct 1095-C	File correction 1095-Cs along with a 1094-C without the correction box checked and with only Part I completed

Summary

The new process

- Simplifies Information Return electronic correction process
- Provides transmitters precise and detailed error information – not just summary information
- Enables electronic correction of a transmittal – the 1094-C
- Facilitates communication using Unique IDs
- Ensures accurate and traceable corrections
- Ensures unambiguous association of correction to record being corrected
- Provides immediate feedback to facilitate learning and ensure corrections get their intended results

3/31 Questions and Answers

Administrative Questions

Where can I go to sign up for quick alerts?

QuickAlerts, an IRS e-mail service, is used to disseminate information quickly to subscribers. This service provides Tax Professionals with up-to-date information on electronic filing throughout the year, with particular emphasis on issues during the filing season. For more information on QuickAlerts and how to subscribe go to:

http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts

Administrative Questions

How do I submit ACA information returns electronically to the IRS?

- ACA Information Returns Forms 1094/1095B and Forms 1094/1095C must be transmitted electronically through the Affordable Care Act Information Return System (AIR).

- ACA Information Returns cannot be transmitted through FIRE. AIR and FIRE have separate infrastructures and do not interface with each other. Each system has its own test and submission requirements.

ACA Assurance Test System Questions

Where on the website do I go to register for testing on AATS?

- All Software Developers and Transmitters who wish to transmit ACA Information Returns must apply and receive a Transmitter Control Code (TCC) to submit ACA Information Return data to the IRS.
- NOTE: The FIRE System TCCs cannot not be used to transmit ACA Information Returns.
- The ACA Information Returns Application for TCC will be available on e-Services at irs.gov in June 2015.
- To register for a user account, go to the eServices website: https://la1.www4.irs.gov/e-services/Registration/index.htm

How long will we have to utilize the test database?

The ACA AssuranceTest System will be available for submission of Tax Year 2014 test files from July 2015 through the end of the year.

ACA Assurance Test System Questions

How do Software Developers and Transmitters AATS test software and/or verify their ability to communicate with the IRS?

- Software Developers and Transmitters must obtain a Transmitter Control Code (TCC) to utilize the ACA Assurance Test System (AATS) to test software and/or verify their ability to communicate with the IRS.
- When completing the application for obtaining an ACA TCC, the applicant would select the appropriate role(s) (e.g. transmitter, issuer/payer,software developer).
- When the TCC is issued, the status is set to “T” for test.
- The requirements for passing AATS are dependent on the role selected.
- Once the communication test and/or all AATS scenarios are passed, the TCC status is changed to “P” for Production.

ACA Assurance Test System Questions

Where can I go to get the test scenarios?

IRS

Subscriptions | Language | Information For...

Search | Advanced

Filing | Payments | Refunds | Credits & Deductions | News & Events | Forms & Pubs | Help & Resources | for Tax Pros

Software Developers

Information Returns

Affordable Care Act Information Returns (AIR) Program

The two new information returns and two new transmittal forms for the Affordable Care Act (ACA) are:

- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1095-B, Health Coverage
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

ACA information returns and transmittals are electronically filed through the ACA Information Returns (AIR) system in 2015 for Tax Year 2014. Find out more information on the Affordable Care Act Information Returns (AIR) - Did You Know? page.

Affordable Care Act Information Returns (AIR) Program Overview page.
Information on the introduction and background for electronically filing through AIR, including monthly working group meeting presentations.

Affordable Care Act Information Returns (AIR) Schemas and Business Rules
Find information about schemas and business rules for Forms 1094-B, 1095-B, 1094-C and 1095-C

Affordable Care Act Information Returns Assurance Testing System (AATS) ← AATS web page
Find information about testing ACA Information Returns.
The scheduled start date for AATS is July 2015. Tax Year 2014 test scenarios have posted to the AATS page.

Page Last Reviewed or Updated: 03-Apr-2015

http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program

ACA Assurance Test System Questions

Once a test file has been submitted (this fall), will we get error reports back?

- When the test submission is received, it will be checked for security threats and XML syntax errors. If either of these are present, the transmission will be rejected and an error fault code will be returned.
- If it passes the initial validation and is determined to be processible, a Receipt ID will be generated and returned to the transmitter.
- The XML for each test scenario will be compared to the answer key using a character-by-character comparison tool which compares each character including leading, trailing, and embedded spaces; punctuation; and capitalization (case sensitivity) and any differences in the comparison will result in “no match” with error messages made available to you.

Signature Questions

How should 'JuratSignatureTxt' be populated on form 1094? Is that some sort of digital signature?

The Jurat Signature is a digital signature; however, it is not a required field on Tax Year 2014 ACA Information returns. IRS recommends that this data element be excluded from your XML submission for Processing Year 2015.

What is the process for an ALE member to "sign" a Form 1094-C that is being prepared by a vendor and filed electronically?

Signature requirements have been waived for Processing Year 2015.

Format and File Size Questions

Is there a file size limit?

Electronic transmissions are limted to 100MB (native XML uncompressed).

How many forms can be submitted with each transmittal?

The number of forms that can be transmitted within the 100MB limit is dependent on whether the return being submitted is a Form 1095-B or Form 1095-C the Information Return type. Approximately 10,000 returns can be submitted before exceeding the file size limit.

Format and File Size Questions

If I have more forms to submit than can fit into a single transmission, can I submit multiple transmissions?

- Multiple submissions may be required if the number of records to be reported exceeds the file size limit. Each submission must have a transmittal (1094) and the associated payee records (1095s). Additional transmissions may be sent back to back.

- Submitting multiple 1094-C transmissions is more complicated. There may be instances where more than one party (i.e. DGE, 3rd party reporting agent, etc.) will be transmitting 1094-Cs on behalf of an ALE. Only one of the reporting parties would file an "Authoritative" 1094-C with their transmissions and the others will not. If all of the records cannot be contained in a single transmission, one or more additional transmissions may be required. Do not check the authoritative checkbox on the second or subsequent submissions and complete only Part 1 of the Form 1094-C.

- **Example:** City has employees covered under the County plan, the State plan and City's plan. City delegates County and State to report on their plan participants on City's behalf. City will file for theirs. So we would receive 3 separate transmissions on behalf of City but only one of those transmissions are to have an "Authoritative" 1094-C.

Correction Questions

Should the corrected 1095-B include only the change or all members that were on the original 1095-B?

Each record containing an error is identified using a Unique Record ID. The issuer should correct the error and resubmit only the corrected records in a separate transmission. All covered individuals listed in Part IV need to be on the corrected1095-B.

Where can I find additional information on how corrections will be managed and submitted?

Additional information on the correction process is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).

Error Reporting

Because the Receipt ID is issued for each transmission, how does the error acknowledgement work when more than one 1095-B form is transmitted?

The Receipt ID is used to request the status of the acknowledgement. All errors identified in the transmission are associated with a specific Unique Submission ID and/or a Unique Record ID. All errors identified in the submission are included in an error file which is a MTOM attachment to the acknowledgement.

Error Reporting

Can we get an example of error data file?

A sample error file can be provided at a later time.

How long do we have to fix an error if it gets rejected?

ACA Information Returns must be corrected within 60 days of receipt of the Acknowledgement to be considered on-time.

Error Reporting

What else will reject the entire transmissions?

- Malformed XML -Message not formatted properly and/or cannot be interpreted.
- SOAP message does not conform to WSDL
- Attachment exceeds maximum limit of 100MB
- Potential security threat identified
- Gzip compression check failure (Request message must be sent using HTTP compression)
- Message not MTOM (Request message must be MTOM encoded)
- Failed to authenticate

Interface with IRS and Recipient Questions

For the paper copies that we need to mail to our employees, do you have a mail merge version or some other method that we can print these forms?

IRS does not provide mail merge versions to facilitate printing.

Will there be an IRS user interface to load data or will entities have to file through a TurboTax type software?

Multiple channels are available for submitting Information Returns in XML format. Additional information is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).

Interface with IRS and Recipient Questions

Are we populating the forms in a PDF and then uploading into the website?

No. ACA Information Returns are only accepted electronically in XML format. ACSII and PDF formats are not supported.
NOTE: ACA Information Returns are not supported by FIRE.

Will we be able to use the same software infrastructure for A2A that we will be using for 94x MeF?

No. The A2A infrastucture is different for submitting ACA Information Returns from the A2A infrastructure for submitting tax returns through the MeF platform.

Interface with IRS and Recipient Questions

Does the IRS have any plans to build an Excel based e-filing system for low volume filer that don't want to buy 3rd party software? Like SSA and W-2 filings.

No. [There are no plans to build an Excel based e-filing system.] ACA Information Returns are only accepted in XML format.

Miscellaneous Questions

Does the schema include every single field that is on the employee's PDF?

Yes, all fields represented on the paper form or PDF are included in the schema. A link to the ACA Information Return schemas can be found at:

http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program

Miscellaneous Questions

Will the AIR system be open during a specific timeframe throughout the year or will the system be open during the whole year to accommodate the submission of corrected forms?

Tax Year 2014 ACA Information Returns will be available until the end of the year with the exception of scheduled maintenance periods and cutover to the next release. Corrected returns must be submitted within 60 days to be considered timely. Corrections will not be accepted after December 31, 2015.

If we do not have data for an element, do we include an XML element with no value? Or exclude the XML element?

IRS recommends that you exclude data elements from the XML for which you have no data for all optional fields.

Miscellaneous Questions

How do we build the UniqueRecordIDType elements?

The process of building the Unique Record ID Type elements is defined in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).

Does the file require a specific encoding types?

Yes, MTOM coding is supported. Additional information is available in Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).

Miscellaneous Questions

When will Publication 5165 be released?

A DRAFT version of Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015) Was posted April 27, 2015.

Are the schemas posted on irs.gov the Final schemas?

Internal software testing is a continuing process. It is not uncommon for some changes to be required to both the schema and the associated business rules. IRS will provide updates to the schema and business rule packages as needed.

Do you expect changes to the schemas for Tax Year 2015?

The schemas for the ACA Information Returns will have minor changes for Tax Year 2015. DRAFT Tax Year 2015 schemas will be available in the June timeframe.

Miscellaneous Questions

Will a response be sent for each 1095-B whether it is accepted or failed?

Individual data records(1095-Bs) are not rejected or accepted. The transmission that the submission is associated with (1094-B and associated 1095-B records) may be accepted or rejected based on the type and number of errors that are present in the submission. If the error severity and the number of errors associated with the submission are below a defined threshold, the submission may be submitted and processed with errors. An An error file will be attached to the acknowledgement identifying the areas that require correction. Threshold limits are not enforced in Processing Year 2015.

Miscellaneous Questions

Is there a document describing the testing process and steps?

Publication 5164 Test Package for Electronic Filers of the Affordable Care Act Information Returns defines the testing process. A DRAFT version of this publication will be posted to irs.gov in May 2015.

Will there be a publication associated with AIR like 1220 is with FIRE?

- Publication 5165 Guide for Electronically Filing Affordable Care Act Information Returns for Software Developer and Transmitters (Processing Year 2015).
- Publication 5164 Test Package for Electronic Filers of the Affordable Care Act Information Returns.

AIR Program Resources

Details	Source
ACA Information Returns (AIR) Program	
AIR Homepage	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program
Did You Know?	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Returns-AIR-Program-Did-You-Know%3F
Working Group Meeting Details	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Returns-AIR-Program-Overview
Schema to Form Crosswalk	irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf
2014 DRAFT Schemas	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information-Returns-(AIR)
AIR Mailbox – *Technical Inquiries Only*	airmailbox@irs.gov
Subscribe to Quick Alerts	http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts

Forms and Publications Resources

Details	Source
ACA Information Return Forms and Publications	
Form 1095-B	http://www.irs.gov/pub/irs-pdf/f1095b.pdf
Instructions 1095-B	http://www.irs.gov/pub/irs-pdf/i109495b.pdf
Form 1095-C	http://www.irs.gov/pub/irs-pdf/f1095c.pdf
Instructions 1095-C	http://www.irs.gov/pub/irs-pdf/i109495c.pdf
Publication 5165 (Early Look)	http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program

ACA Tax Law Resources

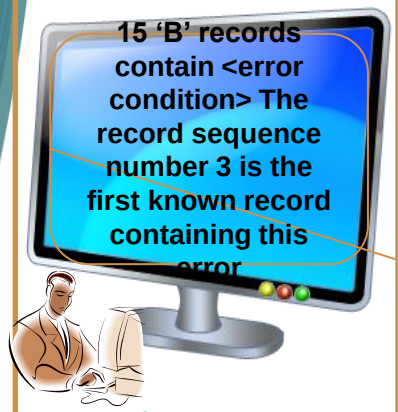
Details	Source
ACA Tax Law	
IRS ACA Homepage	irs.gov/aca
6055 Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf
6055 Information Reporting Overview	irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage
6055 Q&As	irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055
6056 Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf
6056 Information Reporting Overview	http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers
6056 Q&As	http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056
Legal Guidance and Other Resources	irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance
e-File Overview	irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports

Appendix

Appendix: Current 1220 Electronic Correction Process

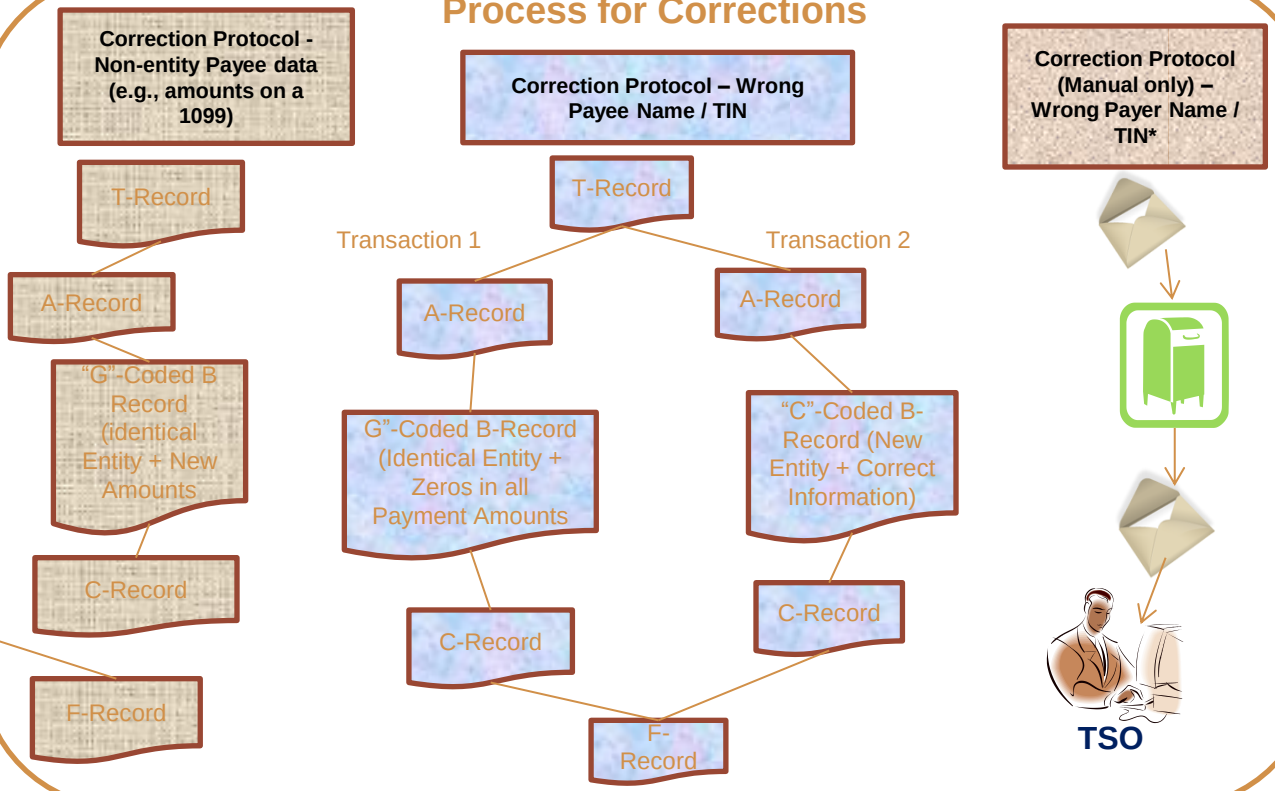
Current Error Reporting Focuses on Fixing Rejected Files

Look up Transmission Status (FIRE)



For More Detail Call TSO

Process for Corrections



Key:
T- Record = Transmitter Record
A-Record = Payer Record
B-Record = Payee Record
C- Record = "End of Payer Record (includes summary totals)
F Record = End of Transmission Record

* "If an error is discovered in reporting the payer (not recipient) name and/or TIN, the payer should write a letter to the IRS containing the following information….", IRS Publication 1220, Section 10.01 Corrected Returns, 2013

Appendix: Shared Record-Level Unique ID Format

Receipt IDs are assigned to every transmission that the IRS AIR application receives and are assured unique by the underlying COTS framework. Receipt IDs formulate the basis for uniquely identifying records within a transmission.

Submissions within a transmission are identified (associated with a 1094 Transmittal) using a **Unique Submission ID (USID)** (Pipes "|" are used as delimiters between UTID, SID and RID)

- Receipt ID (51)
- "|"
- Sequence number (start at one and increment by one for each additional submission) (1 to n*)

Records within a Submission are identified using a **Unique Record ID (URID)**

- USID (51)
- "|"
- Sequence number (start at one and increment by one for each record within the submission)

  (1 to n*)

Example: The 98th 1095 Record in the 51st Submission of a Transmission would have a URID of:

ReceiptID|51|98

* Size limitation of 100MB per Transmission payload applies

Appendix: Glossary

Category	Term or Acronym	Definition
Current Process: Publication 1220	"T" Record	Transmitter Record
	"A" Record	Payer Record, e.g., Form 1096
	"B" Record	Payee Record, e.g., Form 1099
	"C" Record	End of Payer Record (Includes summary totals)
	"F" Record	End of Transmission Record
IRS Organizations	TSO	Technical Services Operations (Formerly Information Returns Branch)
IRS Forms	1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
	1095-C	Employer-Provided Health Insurance Offer and Coverage
	1095-B	Health Coverage
IRS Systems	FIRE	Filing Information Returns Electronically
	AIR	ACA Information Returns Processing (System)
Portal Access Methods	UI	User Interface
	A2A	Application to Application
Record-level Unique Identifier Components	BCID UUID	Business Correlation ID • Universally Unique Identifier (UUID) – Contained within Business Correlation ID
	UTID	Unique Transmission ID (incorporates the IRS Business Correlation ID)
	USID	Unique Submission ID (Identifies a 1094 Transmittal record)
	URID	Unique Record ID (identifies 1095 records)
	XPath	XPath is a syntax for defining parts of an XML document – here, we are using Xpath to quickly find the form and data element within a form in which an error occurs