Affordable Care Act (ACA) Information Returns (AIR)

Working Group Meeting

March 22, 2016

General Affordable Care Act Information Returns (AIR) Program Topics

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).

- Tax Year 2015 returns:
  - Filing began January 21, 2016.
  - Corrections will be required.
  - No penalties for incorrect or incomplete information where good faith efforts to comply were made.
  - Returns must be furnished to recipients by March 31, 2016
  - Electronic returns must be filed by June 30, 2016. This is an automatic extension
  - Mandatory electronic filing for 250+ returns. Less than 250 can electronically file

- Routine maintenance is scheduled from 12:00 a.m. to 8:00 a.m. every Sunday

- Software Developers, Transmitters, and Issuers should contact the Help Desk at 1-866-937-4130 for assistance in the following areas:
  - ACA Application for Transmitter Control Code (TCC)
  - ACA Assurance Testing System (AATS) or Communication Testing
  - Transmission issues
  - Rejects

Questions from February Webinar

- **The xml generated by Java cxf code produces TPE1114 Message not MTOM encoded, why?**
    - The expected MTOM encoding is explained in the AIR Submission Composition and Reference Guide, Section 5.4.2. There is also an example of all the settings for the multipart boundaries in AIR Submission Composition and Reference Guide, Section 10.3. The MTOM encoding is on the last boundary of the example.

- **What generally produces a "WS-Security header is invalid error" when building the client in the .Net architecture.**
    - There are several validations that happen on the security header.
      Some common causes are (But not all):
      - Digest mismatch caused when the SOAP message changes after being signed.
      - The KeyInfo is not in the expected KeyIdentifier format.
      - The certificate is not Base64 encoded properly.
      - The certificate does not follow the x.509 standard structure.

- **What would be the Fault code and fault Message if the HREF contain '%?**
    - Having '%' in the HREF will likely cause a MTOM error.

- **Does the SOAP message need to be encrypted and signed or just signed as your examples shows?**
    - The system only requires the message to be signed. Message encryption is not needed and will cause the request to fail validation.

Questions from February Webinar

- **The timestamps ARE in local time. Should I be concerned?**

    - In the AIR Submission Composition and Reference Guide, Section 5.3.3 the timestamp is the date and time (based on the local time zone of the transmitter) that the SOAP Message was created. In the case of UI transmission the uploaded manifest file is equivalent to the SOAP Message.

- **Is the <TestFileCd/> indicator only for test file? Would it be null for production file or 'P'?**

    - The TestFileCd is used for both the test and production files. The TectFileCd should be "T" AATS testing and "P" for Production transmissions..

- **When you check header information, are you checking the namespace information character by character? Is there a violation if we use <ns1> but you're expecting <ns0> as a prefix?**

    - The validation follows standard SOAP parsing methods not character by character comparison. Transmitters can use any prefix as long as it maps to the namespace that defines the element following the prefix.

- **What is contained within the <CertificateValue>?**

    - The Base64 encoded X.509 certificate for the transmitter, which would include the public key and the CA chain needed for signature verification.

Questions from February Webinar

- **Is it possible to get a complete A2A transmission "Send Submission" and "Get Status" file?**
    - Although we can't provide a full example, there are examples of all the components in the AIR Submission Composition and Reference Guide. Transmitters can review the individual examples provided in the AIR Submission Composition and Reference Guide to create a final message.

        Examples for Send Submission:

        -Signature example pg 36-38

        -SOAP Message pg 73-75

        -High Level SOAP Message structure Section 10.1 pg. 83

        -HTTP Message Structure (HTTP Headers, MIME settings, MTOM encoding) Section 10.3 pg. 84-86

        Examples for Get Status:

        -Full SOAP message (Signature and Body) pg 38-40

        -HTTP Message structure is standard text/xml format.

        (Multipart is not required for Status Request).

Outstanding Issues

- Apostrophe in a person's last name.

- When corrections for electronic returns need to be filed by.

Q & A

Non-Technical Online Resources

Topic	Details	Source
ACA Tax Law	IRS ACA Homepage	irs.gov/aca
	4980H – Employer Shared Responsibility Provisions	http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions
	4980H Q&As	http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act
	4980H Recorded Webinar	http://www.irsvideos.gov/IRSACA_ESRP_Webinar_2015_0618
	6056 Information Reporting Overview	http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers
	6056 Information Reporting 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
	6056 Recorded Webinar	http://www.irsvideos.gov/ACAInformationReportingLargeEmployersIRC6056
	6055 Information Reporting Overview	irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage
	6055 Information Reporting Q&As	irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055
	6055 Recorded Webinar	http://www.irsvideos.gov/IRSACA_IRMEC_Webinar_2015_0618/
	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

Additional Non-Technical Online Resources

Topic	Details	Source
Forms and Instructions	2015 Form 1094-B	http://www.irs.gov/pub/irs-pdf/f1094b.pdf
	2015 Form 1095-B	http://www.irs.gov/pub/irs-pdf/f1095b.pdf
	2015 Instructions 1094/1095-B	http://www.irs.gov/pub/irs-pdf/i109495b.pdf
	2015 Form 1094-C	http://www.irs.gov/pub/irs-pdf/f1094c.pdf
	2015 Form 1095-C	http://www.irs.gov/pub/irs-pdf/f1095c.pdf
	2015 Instructions 1094/1095-C	http://www.irs.gov/pub/irs-pdf/i109495c.pdf
Regulations	4980H Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf
	6055 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf
	6056 Final Regulations	http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf

Technical Online Resources

Topic	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
	Working Group Meeting Details	irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Returns-AIR-Program-Overview
	AIR Transmission Checklist	https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20AATS-Production%20Submitter%20Transmission%20Checklist.pdf
	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
Technical Artifacts for TY 2015	Schemas and Business Rules	https://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Tax-Year-2015-Schemas-and-Business-Rules-for-Affordable-Care-Act-Information-Returns-AIR
	Publication 5164 Phase II	https://www.irs.gov/pub/irs-pdf/p5164.pdf
	Publication 5165	https://www.irs.gov/pub/irs-pdf/p5165.pdf
	AIR Submission Composition and Reference Guide	https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR%20Submission%20Composition%20and%20Reference%20Guide%20TY2015.pdf