

Guide for Electronically Filing Affordable Care Act (ACA) Information Returns

For Software Developers and Transmitters

PROCESSING YEAR 2024

PUBLICATION 5165

Volume 1 of 4



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Change/Document History

It will be assured that this document is current. Printed documents and locally copied files may become obsolete due to changes to the master document.

Date	Summary of Changes	Changes Marked
06/20/2023	Update section 1.1 Final regulations were issued February 21, 2023, by the Department of the Treasury and the Internal Revenue Service. These regulations reduce the 250-Return threshold to generally require electronic filing by filers of 10 or more returns in a calendar year	No

	beginning in Tax Year 2023, Processing Year 2024.	
06/20/ 2023	Updated section 7.1.3 Only complete the accompanying Form 1094-C through the element "AuthoritativeTransmittalInd ". Parts II, III and IV of the Form 1094-C, should not be completed when correcting the 1095-B or 1095-C.	No
06/20/ 2023	Updated section 7.1.1 Note: The system can accept original transmissions for any tax year listed on irs.gov (2015, 2016, 2017, 2018, 2019, 2020,	No

	<p>2021, 2022, 2023), however, the system can only accept corrections for 6 tax years preceding the current year. For example, for the Filing year 2023, AIR system will accept corrections for 2017, 2018, 2019, 2020, 2021, 2022, 2023</p> <p>and not for 2015 or 2016.</p>	
6/10/ 2022	Corrected formatting issues throughout publication	No

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Section

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Section 1

Introduction

Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year [PY] 2024), outlines the communication procedures, transmission formats, business rules and validation procedures for information returns transmitted electronically through the AIR System. To develop software for use with the AIR System, Software Developers, Transmitters, and Issuers should use the guidelines provided in this publication along with the Extensible Markup Language (XML) Schemas published on IRS.gov. The procedures in this publication should be used when the following information returns are transmitted electronically for Tax Year (TY) 2015, TY2016, TY2017, TY2018, TY2019,

TY2020, TY2021, TY2022 and TY2023 in
PY2024:

- **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**

Note: This publication does not contain information or procedures for filing Form 1095-A.

The transmittal Forms 1094-B and 1094-C provide information about the Issuer of the ACA Information Returns and the Forms 1095-B and 1095-C provide information about the covered individuals. Generally, the Forms 1095- B and 1095-C will be submitted with

their associated transmittals, Forms 1094-B and 1094-C; however, in certain circumstances, the Form 1094-C can be submitted alone. After these forms are processed by AIR, the status of each submission and a detailed acknowledgment is made available to each Transmitter.

Note: Please refer to **Publication 1220, Specifications for Electronic Filing of Form 1097, 1098, 1099, 3921, 3922, 5498 and W-2G**, for non-ACA Information Return instructions. Non-ACA Information Returns are electronically filed via the Filing Information Returns Electronically (FIRE) System.

The procedures in this publication should also be used in conjunction with the most current version of the following publications:

- **Publication 4557** - Safeguarding Taxpayer Data: A Guide for Your Business: The purpose of this publication is to provide information on legal

requirements to safeguard taxpayer data. The target audience is non- government businesses involved in the preparation and filing of income tax returns.

- **Publication 5164** - Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR): This publication contains general and program specific testing information for use in completing the ACA Assurance Testing System (AATS) process for business submissions. AATS is a process to test software and electronic transmissions prior to accepting Software Developers, Transmitters, and Issuers into the AIR program.
- **Publication 5258** - Affordable Care Act Information Returns (AIR) Submission Composition and Reference Guide. Guidance to Internal Revenue Service (IRS) external partners (Software Developers, Transmitters, and Issuers)

with composing submissions and transmission files that are sent to IRS for processing. Description of the interaction between AIR and the Transmitter through the Information Submission Services (ISS) User Interface (UI) and Application to Application (A2A) channels.

- **Publication 5308** - Automated Enrollment for ACA Providers IRS developed this guide for the AIR System authorized contacts who want to use Automated Enrollment (AE) to enroll A2A Client Application Systems into the IRS Application to Application (A2A) channel. The AE application provides authorized, delegated users the ability to enroll and update the A2A Client Application System ID (ASID) using the Integrated Enterprise Portal (IEP).

AIR publications and guides are located on the **Affordable Care Act Information Returns (AIR)** page.

1.1 | Purpose

The purpose of this publication is to provide the specifications to electronically file the ACA Information Returns (Forms 1094/1095-B and 1094/1095-C) with IRS.

Forms 1094/1095-B and 1094/1095-C are information returns under Section 6011(e)(2)(A) of the Internal Revenue Code which provides that any person, including a corporation, partnership, individual, estate, or trust, who is required to file 10 or more information returns, must file such returns electronically. 10 or more Information Return requirement applies separately for each type of return and separately to each type of corrected return.

Proposed Treas. Reg. [REG-102951-16] reduces the threshold from 250-10 and requires corrected information returns to be filed in the same manner as original information returns.

Note: All filers are encouraged to file the ACA Information Returns electronically even if they file less than 10 information returns. Final regulations were issued February 21, 2023, by the Department of the Treasury and the Internal Revenue Service. These regulations reduce the 250-Return threshold to generally require electronic filing by filers of 10 or more returns in a calendar year beginning in Tax Year 2023, Processing Year 2024.

All filing requirements apply individually to each reporting entity as defined by its separate Tax Identification Number (TIN). Issuers should retain a copy of information returns (or have the ability to reconstruct the data) for at least three years from the reporting due date.

1.2 | Communications

IRS worked in partnership with many AIR stakeholders to develop the information

contained within this publication. The ACA Information Return (AIR) Help Desk has been designated as the first point of contact for electronic filing issues. Software Developers, Transmitters and Issuers should contact the AIR Help Desk toll free at 1-866-937-4130, for domestic calls, or 470-769-5100 (not toll-free) for international calls. The AIR Help Desk provides assistance in the following areas:

- ACA Application for Transmitter Control Code (TCC)
- ACA Assurance Testing System (AATS) and Communication Testing
- Business Rules and Error Code Resolution

Inquiries regarding issues with the AIR System and the new development of the forms related to the ACA Program may be sent to AIR Mailbox at [**airmailbox@irs.gov**](mailto:airmailbox@irs.gov).

1.2.1 | AIR Web Site

For information regarding the AIR System and electronic filing Affordable Care Act Information Returns go to **Affordable Care Act Information Returns (AIR)** webpage.

The AIR page provides:

- Online ACA Information Returns (AIR) System (Production and Testing) Status
- ACA Information Returns (AIR) Program Overview
- Affordable Care Act Assurance Testing System (AATS) Information
- Resources to ACA Information Returns (AIR) Publications, Schemas, Business Rules and much more

If you encounter an issue or limitation that prevents an ACA Information Return from being submitted electronically through AIR, and the solution is not posted on the **Affordable Care Act Information Return**

(AIR) webpage, please contact the AIR Help Desk. The Service will then work on making the appropriate corrections or assisting with the issue or limitation. Until corrections can be implemented, AIR may develop "workarounds" which are temporary changes to allow the return to be transmitted electronically. Workarounds will be posted by Tax Year (TY) and linked to the Schema and Business Rules page under the "Known Issues."

AIR uses QuickAlerts, an IRS e-mail service, to disseminate information quickly regarding AIR issues to subscribers. This service keeps tax professionals up to date on AIR issues throughout the year, with emphasis on issues during the filing season. After subscribing, customers will receive "round the clock" communications issues such as electronic specifications and system information needed for Software Developers and Transmitters to transmit the Forms 1094/1095-B and

1094/1095-C to IRS. New subscribers may sign up through the "subscription page" link located on the [QuickAlerts "More" e-file Benefits for Tax Professionals](#) page.

1.3 | Filing ACA Returns through a Third-Party Transmitter

If you do not have an in-house programmer familiar with XML or software that is certified to support the ACA forms that you plan to file, you can file through a Third-Party Transmitter.

Only those persons listed as an Authorized User on the ACA Application for TCC qualify to receive information about a Receipt ID associated with a TCC listed on that application.

If your Third-Party Transmitter needs technical assistance regarding a Receipt ID associated with records that were submitted on behalf of your organization, they should

contact the AIR Mailbox. They may copy you on their email if they wish.

1.3.1 | When filing through a Third-Party Transmitter obtain the following for each submission filed on your behalf (1094-B or C and accompanying 1095 records):

- A copy of all electronic records within each submission, along with the Receipt ID for the transmission in which they were filed.
- The transmission Status that is returned when processing is complete (Accepted, Accepted With Errors, Partially Accepted, Rejected).
- The Error Data File if the status is anything other than "Accepted." The Error Data File will provide a detailed list of errors, such as TIN Validation and Business Rule errors.

Note: The items cited above are critical to your ability to make corrections should your Third-party Transmitter go out of business or be otherwise unavailable to file corrections on your behalf.

Section

2

Section 2

Submitting the ACA Application for Transmitter Control Code (TCC)

If you are an employer or insurance issuer/carrier responsible for filing 250 or more ACA Information Returns, you are required to file them electronically. ACA Information Returns must be filed through AIR using an ACA Transmitter Control Code (TCC). ACA Information Returns may not be filed using any other Transmitter Control Code. For example, FIRE TCC or Electronic Identification Filing Number (EFIN).

Proposed Treas. Reg. [REG-102951-16] reduces the threshold from 250 to 100 and requires corrected information returns to be filed in the same manner as original information returns.

“Who should apply for an ACA Transmitter Control Code”?

If you are transmitting information returns to IRS or if you are developing software to file information returns electronically, you must apply for one or more TCCs using the [**ACA Application for Transmitter Control Code \(TCC\)**](#) available online from [**e-Services**](#). A single application can be used to apply for multiple roles and the necessary TCCs.

The ACA Application for TCC contains three separate roles: Software Developer, Transmitter, and Issuer.

Complete the ACA Application for TCC if your firm or organization is performing one or more of the following roles:

- **Software Developer** – An organization writing either origination or transmission software according to IRS specifications.

- **Transmitter** – A Third-Party sending the electronic information returns data directly to IRS on behalf of any business.

Note: If you are transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you do not need both the Transmitter and Issuer role. You can file all returns as a Transmitter.)

- **Issuer** – A business filing their own ACA Information Returns regardless of whether they are required to file electronically (transmit 250 or more of the same type of information return) or volunteer to file electronically. 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 the associated transmittal Form 1094-B or Form 1094-C.

Proposed Treas. Reg. [REG-102951-16] reduces the threshold from 250 to 100 and requires corrected information returns to be filed in the same manner as original information returns.

If you are an Employer or Insurance Issuer/Carrier using a Third Party to prepare and transmit your information returns to IRS, you do not need to obtain a TCC.

Note: Issuers and Transmitters are collectively referred to as Transmitters throughout this document.

These roles are not mutually exclusive, for example, a firm or organization may be both a Transmitter and a Software Developer. In addition to the roles the firm or organization will perform, the application will require the transmission method for Transmitters and Issuers or the transmission method(s) the software packages will support.

Each role will receive its own TCC to be used based on the activity being performed. For example, Software Developers performing Testing will use the Software Developer TCC. Do not use the Software Developer TCC to transmit Production files.

Note: If an organization requires more than one TCC for any given role, a Responsible Official listed on the application should contact the AIR help desk to request an additional TCC.

The table below provides examples of who should apply for a TCC.

Table 2-1: TCC Roles

What roles should I select on my ACA Application for Transmitter Control Code?

Software Purchased or Developed?	If...	And	Then
Developed	I am a commercial Software Developer developing software and selling software packages to employers and insurance issuers/carriers,	I will transmit information for employers or insurance issuers/carriers.	Select both the Software Developer role and the Transmitter role on your application.
Developed	I am an employer or insurance issuer/carrier developing my own software package, or who has contracted with someone to develop a unique package for my sole use,	I will perform the software testing with IRS and transmit my own information returns.	Select the roles of Software Developer and Issuer on your application.
Purchased	I am an employer or insurance issuer/carrier purchasing a software package,	I will transmit my own information returns.	Select the role of Issuer on your application. Note: You may not use an Issuer TCC to transmit information returns for other employers or insurance issuers/carriers.

What roles should I select on my ACA Application for Transmitter Control Code?

Software Purchased or Developed?	If...	And	Then
Purchased	I am an employer or insurance issuer/carrier purchasing a software package,	I will transmit my own information returns and transmit for other employers or insurance issuers/carriers.	<p>Select the role of Transmitter on your application.</p> <p>Note: The TCC for a Transmitter can be used to transmit your own returns and others. You may not use an Issuer TCC to transmit information returns for other employers or insurance issuers/carriers.</p>

Before completing the ACA Application for TCC, all Responsible Officials and Contacts in the business or organization must create an e-Services account using a rigorous two-factor authentication process called Secure Access. Two-factor authentication means you must have your credentials (username and password) plus a security code sent to your mobile phone or generated by your IRS2Go application each time you log in. Responsible Officials and Contacts must create an account using the Secure Access two-factor authentication process before you can apply for your TCC.

Before starting the identity proofing process, review **[Secure Access: How to Register for Certain Online Self-Help Tools](#)**. Each Responsible Official will need to sign the ACA Application for TCC on the Application Submission page by accepting the Terms of Agreement box and entering their PIN created

during the registration process. Below are the available titles for Responsible Officials.

Table 2-2: Responsible Official Titles

Business Type	Title
Partnership and Limited Liability Partnership	Partner, General Partner, Limited Partner, LLC Member, Manager, Member, Managing Member, President, Owner, Tax Matter Partner (TMP)
Corporations, Personal Service Corporation and Limited Liability Corporations	President, Vice President, Corporate Treasurer/Treasurer, Assistant Treasurer, Chief Accounting Officer (CAO), Chief Executive Officer (CEO), Chief Financial Officer (CFO), Tax Officer, Chief Operating Officer (COO), Corporate

	Secretary/Secretary, Secretary Treasurer, Member
Association, Credit Union, Volunteer Organization, State Government Agency	President, Vice President, Treasurer, Assistant Treasurer, Chief Accounting Officer (CAO), Tax Officer, Chief Operating Officer (COO), Chief Executive Officer (CEO), Chief Financial Officer (CFO), Executive Director/Director, Chairman, Executive Administrator/Administrator, Receiver, Pastor, Assistant to Religious Leader, Reverend, Priest, Minister, Rabbi, Chairman, Secretary, Director of Taxation, Director of Personnel, Tax Officer
Sole Proprietor	Owner, Sole Proprietor, Member, Sole Member, Tribes

After all listed Responsible Officials have entered their PIN on the Application Submission page, submit the application for processing.

Note: All Responsible Officials and Contacts on the application must create an account using the two-factor authentication process before the application can be submitted.

Responsible Official – Individuals with responsibility for, or the authority over the electronic filing of ACA Information Returns operation at the firm or organization location. Responsible Officials are also the first point of contact with IRS, and have authority to sign original/revised ACA Application for TCC and are responsible for ensuring that all requirements are adhered to. At least two Responsible Officials will need to be listed on the application. All Responsible Officials will be required to sign the application. A

Responsible Official can also be a Contact on the application.

Contact – individuals who may be responsible for transmitting and/or are available for inquiries from IRS daily. There is a minimum of 2 required Contacts and a maximum of 10 Contacts allowed per application.

Note: The Contact provided here is not required to be the same Contact provided on the Form 1094-B or Form 1094-C.

The application does not have to be completed in a single session. A tracking number is provided when the application is submitted or when the application is in “Saved” status.

Note: In certain situations, the information submitted requires further review by IRS before a TCC can be issued. In these cases, IRS will contact the Responsible Official of record regarding

any additional information that may be needed.

Once an ACA Application for TCC is processed and completed, TCCs and Software IDs, if applicable, are sent via United States Postal Service (USPS) and are also available to be viewed on the summary screen of the applicant's online application. Applicants will receive a separate letter containing the TCC for each role selected on their application.

2.1 | Transmitter and Issuer TCCs

Depending on the roles selected on the application, one or more TCCs will be assigned. Each TCC will have an indicator of Test "T" or Production "P" and status of Active, Inactive, or Dropped. Transmitters and Issuers are issued a TCC in Production status. The Form T/P Indicator (1094/1095-B or 1094/1095-C) is in Test "T" status, until required Communication Testing is conducted and passed. See the example 2-1 below.

Once Communication Testing is passed, the Transmitter should contact the AIR Help Desk to request the associated Form T/P Indicators be moved to Production "P" status.

Transmitters must then wait 48 hours after the Form T/P Indicators are moved to Production before they can use the TCC to transmit live data to Production. Once a Form T/P Indicator is moved to Production, the TCC cannot be used to transmit to the test environment.

See the example below:

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[Application History](#) | [Update Current Status](#)

TCC Information:

Role	T/P Indicator	TCC	Status	Add a TCC
Transmitter	P ▼	AA000	Active ▼	<button>ADD</button>

Form T/P Indicators:

Role	Forms	T/P Indicator	Transmission Method
Transmitter	1094/1095B	T ▼	ISS-A2A - System Enroller, ISS-UI for ACA Internet Transmitter
	1094/1095C	T ▼	ISS-UI for ACA Internet Transmitter, ISS-A2A - System Enroller

Figure 2-1: Example of Transmitter TCC and Form Status

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2.2 | Software Developer TCCs

After selecting the Software Developer role on the application, additional information about the transmission method and the software package (type, year and forms supported) being developed is required. The TCC is permanently assigned in "Test" status. A separate Software ID is also assigned for each package. The tax year(s) for the information returns supported, transmission method(s), form type, and software package type (Commercial Off the Shelf (COTS), Online, In-house) are also required. Each Software Package and form type has a separate status; if your Software Package supports more than one form type (e.g. Forms 1094/1095-B and 1094/1095-C), both forms must be in Production before the Software Package is moved from "Test" status to "Production" status.

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Software ID Information							
Year	SW Package	Status	Software Product Name	Forms	Software ID	Status	Transmission Method
2020	In-House	Test ▼	Compliance	1094/1095C	20A00[REDACTED]	Test ▼	ISS-A2A - System Enroller
2019	In-House	Production ▼	Compliance	1094/1095C	19A00[REDACTED]	Production ▼	ISS-A2A - System Enroller

Figure 2-2: Software Package Identifiers and Status Indicators

Software Package information must be updated annually through the ACA Application for TCC located on e-Services at IRS.gov. New Software IDs will be assigned for each tax year. To update your application, the Responsible Official should go to the Application Details page and click the "Add" button under the Software Developer Package List.

Transmitter

Forms

☐ 1094/1095B

Transmission Method

☐ ISS-A2A - System Enroller

☐ ISS-UI for ACA Internet Transmitter

☒ 1094/1095C

☐ ISS-A2A - System Enroller

☒ ISS-UI for ACA Internet Transmitter

Software Developer Package List

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Type	Tax Year	Product Name	Forms	View	Edit	Delete
COTS	2018	Software Package Title	1094/1095C			

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ADD SOFTWARE PACKAGE

<

PREVIOUS

SAVE

CONTINUE

>

Cancel

Figure 2-3: Add Software Developer Package

Section

3

Section 3

Transmissions and Submissions

3.1 | Transmission/Submission Definitions and Limitations

A **transmission** is defined as a separate package of electronic AIR documents which includes the Manifest and the Form Data File.

- The **Manifest** contains information about the Transmitter, transmission and the payload.
- The **Form Data File** contains one or more submissions in XML format.

Transmission Requirements:

- Must consist of one or more submissions
- Must *not* contain submissions of different types (must not have both Forms

1094/1095-B and 1094/1095-C in the same transmission)

- Must *not* contain submissions for more than one tax year (for example, must not have Tax Year 2020 and Tax Year 2021 in the same transmission)
- Must *not* contain multiple Transmission types (Original, Correction, and Replacement)
- The Form Data File (UI) or Message Transmission Optimization Mechanism (MTOM) (A2A) attachments may not exceed 100 MB of uncompressed native XML
- Must include the “**TransmissionTypeCd**” that identifies the type of transmission as follows:

Table 3-1: Transmissions Types

Allowed Data Value	Description
'O'	A transmission containing original records
'C'	A transmission containing correction records
'R'	A transmission containing replacement records

Message Transmission Optimization

Mechanism (MTOM) attachment is a World Wide Web Consortium (W3C) standard that provides a method of efficiently sending binary data to and from Web services.

For the purposes of this document, a **submission** is defined as the combination of a single transmittal form (Form 1094-B or Form 1094-C) and its associated information

return (Form 1095-B or Form 1095-C). For example, a submission is either:

- One Form 1094-B and one or more Form(s) 1095-B or
- One Form 1094-C and one or more Form(s) 1095-C or
- One Form 1094-C and zero Forms 1095-C, whenever the Form 1094-C is marked as a correction to an Authoritative Transmittal (for a previously accepted Form 1094-C)

Submission (Form Data File)

Requirements:

- The reported number of information returns on the transmittal form (Form 1094-B or 1094-C) must match the actual number of information returns (Form 1095-B or 1095-C) in the submission
- If a submission is larger than 100 MB, it must be split into two or more transmissions in the following way:

- in one transmission, the first submission will consist of a single Form 1094 and as many associated Forms 1095 as will fit within the 100 MB limit
- in the next transmission, the second or subsequent submission(s) will consist of a single Form 1094, and the remainder of as many associated Forms 1095 as can be contained without exceeding the 100 MB size limit
- Must *not* contain records of different form types (e.g., must not have both Forms 1095-B and Forms 1095- C in the same submission)
- Must *not* contain records for more than one tax year in the same submission
- If an ALE Member files more than one Form 1094-C, one (and only one) Form 1094-C filed by the ALE Member must be

identified on line 19, Part I, as the Authoritative Transmittal

- If an ALE Member files only one Form 1094-C, it must be identified on line 19, Part I, as the Authoritative Transmittal

The conceptual structure of AIR **Simple Object Access Protocol** (SOAP) MTOM attachments (A2A channel) and the Form Data File attachment (UI channel) are depicted in Figure 3-1.

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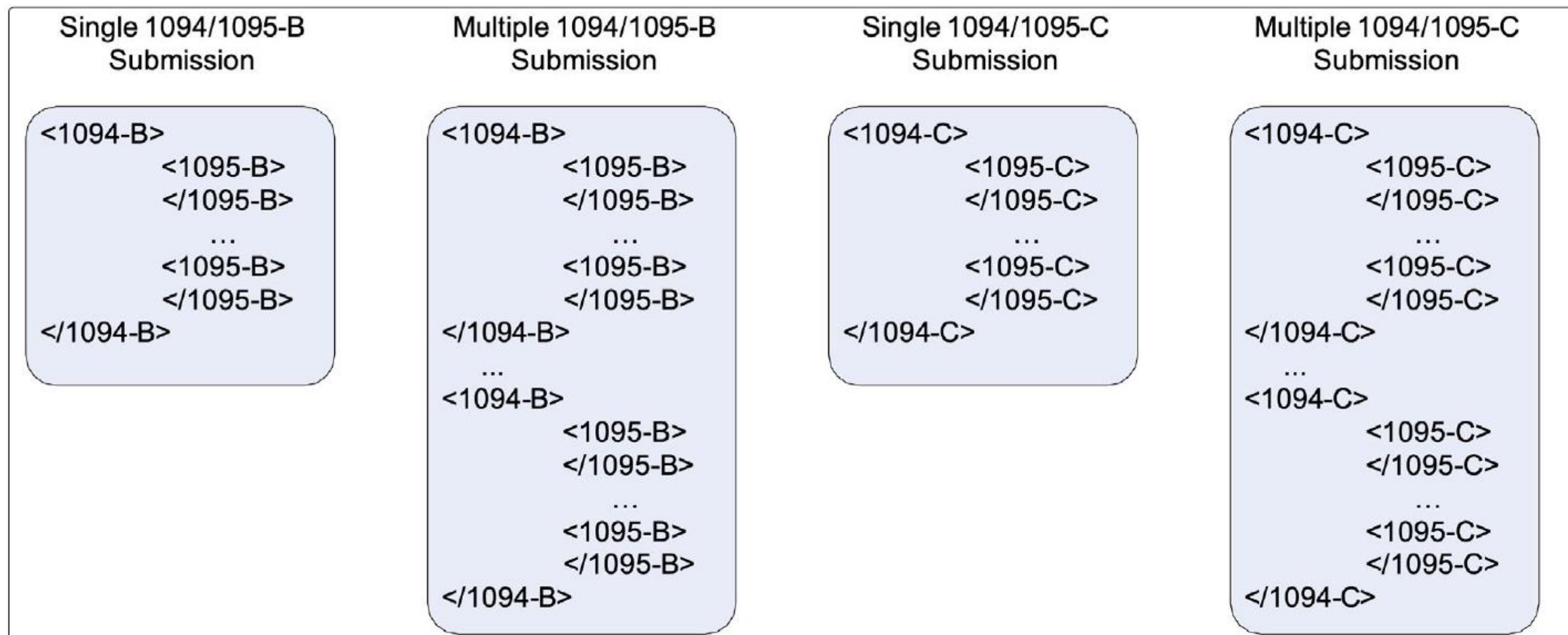


Figure 3-1: Conceptual Structure of IRS AIR SOAP MTOM Attachments

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3.2 | Uniquely Identifying the Transmission

The XML Schemas for Forms 1094/1095-B and 1094/1095-C include elements designed to uniquely identify ACA Information Returns transmissions, submissions within the transmission, and records within the submission.

Transmitters must uniquely identify each transmission with a **Unique Transmission ID** (UTID). The format for the UTID includes various fields separated by colons (:) as follows:

- **UUID – a universally unique identifier** (UUID) is an identifier standard defined by the Internet Engineering Task Force (IETF) in Request for Comments (RFC) 4122. The UUID consists of a 16-octet (128-bit) number. This is a mandatory field: the UUID is represented by 32 hexadecimal digits, displayed in five

groups separated by hyphens. For example: **550e8400-e29b-41d4-a716-446655440000**

- **Application ID** – the Application ID will be SYS12 and is a mandatory field.
- **Transmitter Control Code** – is an uppercase alphanumeric field that will contain the Transmitter's TCC and is mandatory.
- **Reserved** – is an empty field (no space between colons).
- **Request Type** – the Request Type defines the type of request which must be "T" (Transactional) and is mandatory.

The UTID for the transmission will be

550e8400-e29b-41d4-a716-446655440000:SYS12:BB002::T

Unique Transmission Identifier (UTID)

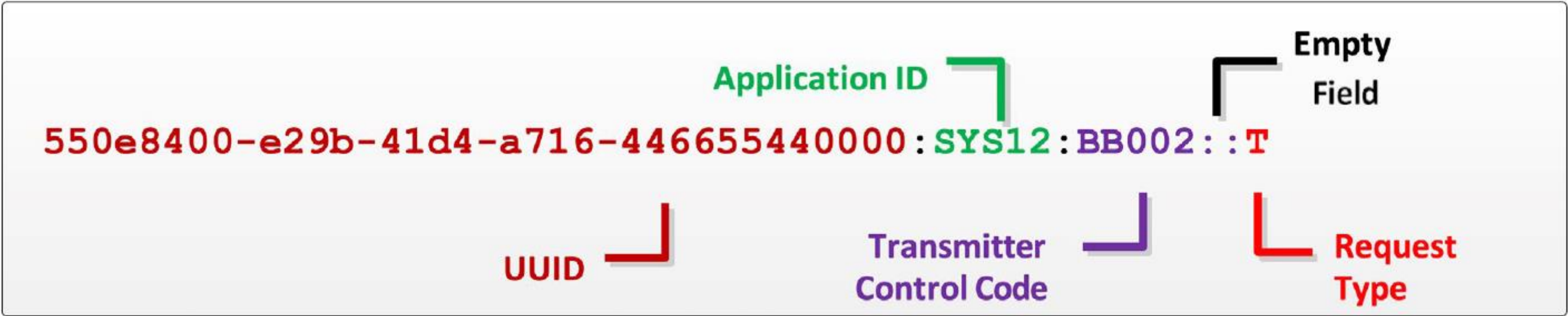


Figure 3-2: Layout of Unique Transmission Identifier (UTID)

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Every transmission that AIR receives is validated to ensure that the UTID is unique (has not been previously submitted to the AIR System, including previously submitted rejected returns) and conforms to the pattern assigned in the XML Schema. If a UTID is missing, not sequential or not unique, the transmission is rejected, and no further processing occurs. For TY2015, TY2016, TY2017, TY2018, TY2019, TY2020, TY2021, TY2022 and TY2023 the UTID can also be used to check the status of a transmission. The Schema allows either the TCC and Receipt ID or UTID to check the status.

Each transmittal (Form 1094) within a transmission will include a **Submission Identifier** (SID) that will start at one and increment by one for each subsequent transmittal. Do not include leading zeros. The SID is defined in the XML Schema as a non-negative integer which is sufficiently large enough that the 100 MB Form Data File

constraint dictates the number of submissions that can be included in a transmission.

Each record (Form 1095) within a submission will include a **Record Identifier** (RID) that will start at one and increment by one for each subsequent record.

When an error is identified, both Form 1094 and Form 1095 records are uniquely identified within a transmission by combining the Receipt ID, SID, and RID (as applicable), using the pipe symbol “|” as separator and returning them to the Transmitter as follows:

UniqueSubmissionId = **RECEIPTID|SID**

UniqueRecordId = **RECEIPTID|SID|RID**

Unique Submission Identifier (USID) and Unique Record Identifier (URID) enable:

- IRS to report errors to Transmitters that are clearly related to the specific record(s) within the submission and the transmission
- Transmitters to send corrected records to the IRS precisely identifying the record to be corrected
- Both IRS and Transmitters to track transmissions and submissions

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Section

4

Section 4

Transmitting Information Returns

This section provides an overview of transmission methodology, transmission composition, as well as data structure needed to successfully transmit ACA Information Returns to IRS. The data exchanged between the Transmitters and the ACA Information Return (AIR) System via XML files or messages conforms to the **Simple Object Access Protocol** (SOAP). There are two data communication channels between external clients and the AIR System: Both channels require the submissions to be self-contained in a single uncompressed XML formatted file. AIR will allow the Transmitter to transmit submissions to IRS and retrieve acknowledgements for those transmissions from IRS.

- **The ISS-User Interface (UI) Channel (Web Browser)** –The XML forms are created using the published XML schemas located on the **Affordable Care Act Information Returns (AIR)** page and then uploaded to the AIR System via the UI Channel. This data is exchanged using the Hyper Text Transfer Protocol Secure (HTTPS) protocol over a Transport Layer Security (TLS) connection and then converted to SOAP.
- **The ISS-Application to Application (A2A) Channel** –The data is exchanged in SOAP messages using the Web Application request-response model transport mechanism over an HTTPS connection.

All information returns transmitted to IRS undergo a series of checks in the Portal. If any of these checks fail, the Transmitter will receive a fault response (an error prefixed with "TPE"), and a Receipt ID is not provided.

The list of "TPE" errors is shown in Table 4-4. If every validation passes, the transmission continues to be processed in AIR, where additional validations are performed, (i.e., Schema and Manifest TCC) and a Receipt ID is generated.

Generally, the Receipt ID is returned to the Transmitter almost immediately after a successful transmission. For ISS-UI, the Receipt ID will be displayed via web browser upon successful transmission. For ISS-A2A, the Receipt

ID will be part of the system-to-system response. The Receipt ID does not provide proof that the ACA Information Returns in the transmission were either accepted or rejected. The Receipt ID does provide proof that IRS received the file. The Transmitter must retrieve their Acknowledgement to obtain proof of acceptance or rejection. The Correction and Replacement process also utilizes the Receipt ID in combination with the

Submission and Record Identifiers as described later in Section 7.

For more information on how to compose submission and transmission files sent to IRS for processing using the AIR System, refer to **Publication 5258**, AIR Submission Composition and Reference Guide, located on the **Affordable Care Act Information Returns (AIR)** page.

4.1 | Transmitting via the User Interface (UI) Channel

Transmitters must have completed the e-Services secure access Registration, must have an ACA Transmitter Control Code (TCC), and must be using IRS approved software to submit returns and retrieve acknowledgments. See Section 2 above for information on creating an e-Services account and applying for an ACA TCC. The Transmitter will be required to log in to the IEP using the

links found on the Affordable Care Act Information Returns (AIR) Program page:

- AIR UI Channel Login AATS (Testing)
- AIR UI Channel Login Production

The Transmitter is required to upload two uncompressed native XML files to the AIR System: A **Manifest File**, which includes all the Transmitter's information and the **Form Data File**, which includes the Forms 1094/1095-B or Forms 1094/1095-C data.

IRS Portal will perform authentication and authorization, threat mitigation, and initial validation on the transmission. IRS Portal will return a fault response (an error prefixed with "TPE"), if a transmission contains a threat, or if a transmission fails initial validation. The list of "TPE" errors is shown in Table 4-4.

If threats are detected or XML Schema validation fails, IRS will reject the transmission and inform the Transmitter of the rejection. If no security threats are

detected, AIR returns a Receipt ID, UTID and a Timestamp to the Transmitter in the web browser as part of the synchronous session.

The AIR System validates the Manifest and Form Data File and performs additional security checks and XML Schema validation on the inbound transmission. The Receipt ID and UTID are the key information required for a Transmitter to retrieve the acknowledgement for the respective transmission.

Note: The Receipt ID returned to the Transmitter should be kept with the transmission and protected from loss or deletion.

If the Transmitter does not receive the Receipt ID for some reason (e.g., the session times out or is terminated) or it is accidentally lost or deleted, request the Acknowledgement File using the UTID before calling the AIR Help Desk, toll-free, at 1-866-937-4130, for domestic calls, or

470-769-5100 (not toll-free) for international calls. To request the Receipt ID for the transmission. The AIR Help Desk assistor will require the user to identify themselves and the UTID for the transmission in question to provide the respective Receipt ID.

Transmission Confirmation

Your uploaded file has been transmitted. It is **highly recommended** to print this page to keep for your records. Remember, **you must check the status** of your transmission to verify if it was "Accepted" or "Rejected."

Receipt ID: 1094B-21-00006961

Date and Time: 05/19/2021 01:58:41 PM +00:00

Your Transmitted Form File

File Name	File Size
 1094B_Request_20201022T223233321Z.xml	9.79 KB

PRINT

Figure 4-1: Sample of a Receipt ID via UI Channel

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For more specific information on creating transmission files for the UI channel, refer to **Publication 5258**, AIR Submission Composition and Reference Guide, located on the **Affordable Care Act Information Returns (AIR)** page.

4.2 | Transmitting via the Application to Application (A2A) Channel

To invoke the A2A channel, Transmitters must have an active IRS e-Services account and an ACA Transmitter Control Code (TCC). In addition, they must have completed the Automated Enrollment application and be using IRS approved Software to submit returns and retrieve acknowledgements in Production. See Section 2 for information about obtaining an account and applying for an ACA TCC.

The TCC in the UTID must be the same as the TCC in the UserId. The UserId must match the ASID in the A2A Client Application.

IRS uses SOAP with **HyperText Transfer Protocol** (HTTP) binding for the transmission file, which are SOAP messages transported over a HTTPS connection (HTTP over TLS – Transport Layer Security) protocol. A comprehensive understanding of Web Service SOAP messaging and Web Services Standards is necessary in order to create software capable of transmitting data to IRS.

The Transmitter will be required to include their digital certificate and a digitally signed hash of certain message structures in the WS-Security Header of the SOAP Message and invoke the appropriate URL for the Web Service endpoint that exposes the IRS-ACASubmitService within the ACAGetTransmitterBulkRequestService.wsdl. The Transmitter is required to transmit a SOAP Message in a SOAP Envelope that

consists of the SOAP Header, and the SOAP Body. The SOAP Header includes the Transmitter information. The SOAP Body consists of Forms 1094/1095-B or Forms 1094/1095-C data in an uncompressed native XML file that is attached to the SOAP Message as an MTOM encoded attachment.

SOAP messages are exchanged with IRS using the Web Services request-response model transport mechanism using the HTTPS protocol. For specific information on creating A2A Messages, please refer to **Publication 5258**, AIR Submission Composition and Reference Guide is located on the **Affordable Care Act Information Returns (AIR)** page.

IRS Portal will perform authentication and authorization, threat mitigation, and initial validation on the transmission. IRS Portal will return a fault response (an error prefixed with "TPE"), if a transmission contains a threat, if a transmission fails initial validation, or if a connection with the endpoint cannot be

established. The list of “TPE” errors is shown in Table 4-4.

The AIR System validates the SOAP message and performs additional security checks and Manifest Schema validation on the inbound transmission. If threats are detected or Manifest Schema validation fails, IRS will reject the transmission and inform the Transmitter of the rejection. If no security threats or Manifest schema validation failure are detected, AIR returns a Receipt ID, the UTID, and a Timestamp to the Transmitter in the SOAP Response message as part of the synchronous session. The Receipt ID or the UTID is the key information required for a Transmitter to retrieve the acknowledgement for the respective transmission.

Note: The Receipt ID returned to the Transmitter should be kept with the transmission and protected from loss or deletion.

If the Transmitter does not receive the Receipt ID for some reason (e.g., the session times out or is terminated) or it is accidentally lost or deleted, request the Acknowledgement File using the UTID before calling the AIR Help Desk, toll-free, at 1-866-937-4130, for domestic calls, or 470-769-5100 (not toll-free) for international calls to request the Receipt ID for the transmission. The AIR Help Desk assistor will require the user to identify themselves and the UTID for the transmission in question to provide the respective Receipt ID.

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```

xmlns:ns4="http://www.w3.org/2000/09/xmldsig#"
xmlns:acaBusHeader="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:ns6="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader">
<UniqueTransmissionId>Ae2320b33-f329-31d4-a716-394655440000:SYS12:XXXXX::T
    </UniqueTransmissionId>
<irs:Timestamp>2016-11-16T21:18:58Z</irs:Timestamp>
</soap:Header>
<soap:Body>
<acaBodyReq:ACABulkRequestTransmitterResponse
xmlns:irs="urn:us:gov:treasury:irs:common"
xmlns="urn:us:gov:treasury:irs:ext:aca:air:tyYY1" xmlns:ns3="http://docs.oasis-
open.org/wss/2004/01/oasis-200401-wss-wssecurity-utility-1.0.xsd"
xmlns:ns4="http://www.w3.org/2000/09/xmldsig#"
xmlns:ns5="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:acaBodyReq="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter"
xmlns:ns7="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd"
xmlns:ns8="urn:us:gov:treasury:irs:msg:acasecurityheader">
    <TransmissionStatusCd>Processing</TransmissionStatusCd>
    <irs:ReceiptId>1095B-15-00000485</irs:ReceiptId>
</acaBodyReq:ACABulkRequestTransmitterResponse>
</soap:Body>

```

Figure 4-2: Sample XML of Receipt ID through A2A Channel (footnote¹ in screenshot above, see reference below)

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For more specific information on creating transmission files for the A2A channel, refer to **Publication 5258**, AIR Submission Composition and Reference Guide, located on the **Affordable Care Act Information Returns (AIR)** page.

4.2.1 | Transmission File and Soap Message via A2A

The AIR transmission file is a MIME (Multipurpose Internet Mail Extensions) multipart document that contains two parts that conforms to “SOAP message with attachments” standard as given below:

- The first part of the multi-part document is the **SOAP envelope** (as described below) that contains transmission level information
- The second part of the document is a **SOAP attachment** that contains the ACA Information Return Submissions

- 1 Author replaced ty21 with tyYY - Use of generic namespace text to minimize need for Current Tax Year updates and continued document maintenance.

SOAP is an XML based protocol used to encode the information in Web Service request and response messages before transmitting them over a network. A SOAP message is a simple XML document that consists of a SOAP Envelope with the following elements:

- A SOAP Header element that contains header information (ACA Header, WS-Addressing and Manifest)
- A SOAP Body element that contains request and response information and the reference to the MTOM (Message Transmission Optimization Mechanism) attachment
- A SOAP Fault element containing errors and status information

The second part of the message, MIME (Multipurpose Internet Mail Extension), is the SOAP attachment which contains the ACA Information Return Submission(s) as an MTOM encoded attachment. See example below.

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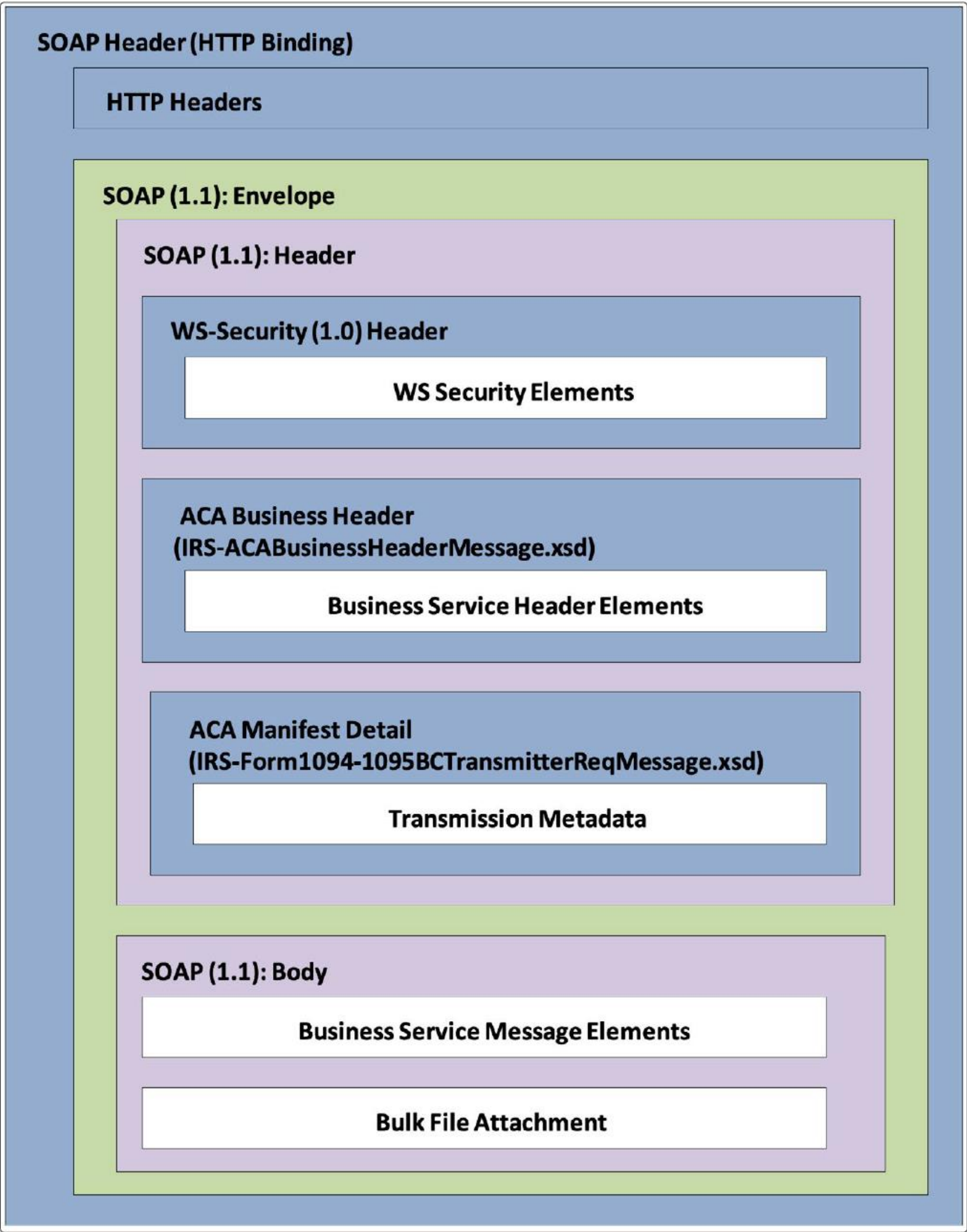


Figure 4-3: SOAP Message Structure

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