

Release Memo for Forms 1094-B, 1095-B, 1094-C and 1095-C
Affordable Care Act Information Returns (AIR) Business Rules
Tax Year 2017 v1.1

General Information

Tax Year 2017 v1.1 Business Rule package has been posted to [irs.gov](https://www.irs.gov). There is no change to Schema v1.0.

Business Rules

The ACA Information Returns Tax Year 2017 v1.1 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 v1.0 Business Rules. Please see Known Issues for Tax Year 2017 for additional comments on this business rule package.

Please send any comments or feedback to the AIR Mailbox.