Affordable Care Act (ACA) Information Returns (AIR)

Working Group Meeting

September 19, 2017

Affordable Care Act Information Returns (AIR) Program

Today's Topics

New or Updated for Filing Season (FS) 2018

- Tax Year (TY) 2017 AIR Schemas, Business Rules and Crosswalks

- Guidelines for software development

- TY2017/FS2018 AATS Testing

- Filing Season 2017 Recent Error Trends

- Filing Season 2017 New Functionality and Changes

- General Information for Electronic Information Returns

- Software Developer Actions for Tax Year 2017

- General Information

Tax Year 2017 AIR Schemas, Business Rules and Crosswalks

New or Updated for Filing Season 2018

Schemas, Crosswalks and Business Rules for Tax Year 2017 have been posted to irs.gov:

- **Schema**: The changes from Tax Year 2016 schema v3.3 to Tax Year 2017 schema v1.0 are shown in the Diff file in the schema package.
- **Crosswalks**: Form to schema crosswalks for TY2017 show the reference elements and eFile types together. These are a summary of the schemas and should not be used to program.
- **Business Rules**: The changes from Tax Year 2016 Business Rules v3.3 to Tax Year 2017 Business Rules v1.0 are shown in the "Nature of Changes" column on the Business Rules.
- **Known Issues:** Please refer to the Known Issues document for schema and business rule information for each Tax Year.

New or Updated for Filing Season 2018

Tax Year 2017 AIR Schemas, Business Rules and Crosswalks

- Two elements were reserved because transition relief is not available

- Three elements were added

- Seven element names were modified

- Seven choices were added

- Nine elements or choices between elements are now required that were optional in previous tax years

- One eFile type changed: 'ContactPhoneNumberType' from maxLength value ="15" to maxLength value="30"

TY 2017 Forms 1094/95-B Schema Changes

Element Name	TY17 New or Modified Element Name	minOccurs Change
TY2017 Forms 1094/95-B Schema Changes		
Form 1094-B		
no changes		
Form 1095-B		
CorrectedRecordInfoGrp	Modified element name: CorrectedRecordRecipientGrp	
CorrectedRecordPayeeName	Modified element name and added new element with choice: CorrectedRecRecipientPrsnName or CorrectedRecRecipientName	Required Choice
CorrectedRecordPayeeTIN	Modified element name: CorrectedRecRecipientTIN	
ResponsibleIndividualGrp/ResponsibleIndividual Name	Added new element and choice: ResponsibleIndividualName or ResponsibleBusinessName	Required choice
ResponsibleIndividualGrp/PersonNameControlTxt	Added new element and choice: PersonNameControlTxt or BusinessNameControlTxt	
ResponsibleIndividualGrp/SSN	Modified element name: ResponsibleIndividualGrp/TIN	
PolicyOriginCd	Modified element name: HealthCoverageOriginCd	Required
CoveredIndividualGrp		Required on 1095-B only
CoveredIndividualName		Required

TY 2017 Forms 1094/95-C Schema Changes

Element Name	TY17 New or Modified Element Name	minOccurs Change
TY2017 Forms 1094/95-C Schema Changes		
Form 1094-C		
CorrectedSubmissionPayerName		Required
CorrectedSubmissionPayerTIN		Required
Section4980HReliefInd	Element reserved. Relief not available.	
ALESect4980HTrnstReliefCd	Element reserved. Relief not available.	
Form 1095-C		
CorrectedRecordInfoGrp	Modified element name: CorrectedRecordRecipientGrp	
CorrectedRecordPayeeName	Modified element name and added new element with choice: CorrectedRecRecipientPrsnName or CorrectedRecRecipientName	Required Choice
CorrectedRecordPayeeTIN	Modified element name: CorrectedRecRecipientTIN	
EmployerOfferandCoverageGrp		Required
AnnualOfferOfCoverageCd and MonthlyOfferCoverageGrp	Added choice: AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp	Required choice
AnnlShrLowestCostMthlyPremAmt and MonthlyShareOfLowestCostMonthlyPremGrp	Modified element names and added choice: AnnlEmployeeRequiredContriAmt or MonthlyEmployeeRequiredContriGrp	
AnnualSafeHarborCd and MonthlySafeHarborGrp	Added choice: AnnualSafeHarborCd or MonthlySafeHarborGrp	
CoveredIndividualName		Required
CoveredIndividualAnnualInd and CoveredIndividualMonthlyIndGrp	Added choice: CoveredIndividualAnnualInd or CoveredIndividualMonthlyIndGrp	
All Forms		
ContactPhoneNumberType maxLength value="15"	maxLength value="30"	

Form to Schema Crosswalks

Form to schema crosswalks are posted to IRS.gov. They show the reference elements and eFile types together. These are a summary of the schemas and should not be used to program. Form 1094-C crosswalk example:

Form 1094-C XML Schema Elements *Form1094CUpstreamDetailType*	eFile Type	eFile Type Definition	minOccurs	maxOccurs	Element Required or	Description
SubmissionId	SubmissionIdType	nonNegativeInteger minInclusive value="1"	1	1	Required	A sequential number (non-negative integer) that uniquely identifies each submission within a transmission - every Form 1094-C requires a *SubmissionId*. *SubmissionId* should start at 1 and increment by 1 sequentially for each Form 1094-C in the transmission.
OriginalUniqueSubmissionId	UniqueSubmissionIdType	token pattern value {1,80}|v|[1-9]{1}|[0-9]{0,15}"/>	0	1	Optional	Global type for the Original Unique Submission Identifier. The UniqueSubmission Identifier for 1094-C is as follows: ReceiptId|SubmissionId
TestScenarioId	TestScenarioIdType	string pattern ([1-9]|[1-9][0-9])C{0,1}-([0-9]|[1-9][0-9])	0	1	Optional	The *TestScenarioId* is only applicable to transmissions submitted to AATS and identifies which test scenario the Form 1094-C represents.
TaxYr	YearType	gYear 1000-9999 allowed	1	1	Required	IRS *TaxYr* is the tax year for which the data on the Form 1094-C is being submitted. Base type for a year in the format of YYYY.
CorrectedInd	DigitBooleanType	string enumerations: "0" or "1"	1	1	Required	*CorrectedInd* indicates if the record is an original (0) or a correction (1) to a record that the IRS has already received, processed, and accepted.
CorrectedSubmissionInfoGrp	CorrectedSubmissionInfoGrpType	complexType	0	1	Optional	*CorrectedSubmissionInfoGrp* contains Information to identify the submission being corrected.

Form 1094-C Crosswalk

TY 2017 Forms 1094/95-B Business Rule Changes

Business Rules Deleted	Business Rules Modified	New Business Rules Number and Text	
		Form 1094-B	
	1094B-004-01		
	1094B-016-02		
		Form 1095-B	
1095B-005-01	1095B-006-03	1095B-078	If Form 1095B 'ResponsibleBusinessName' has a value, then 'TINRequestTypeCd' within ResponsibleIndividualGrp must have a value equal to "BUSINESS_TIN"
1095B-014-01	1095B-007-02	1095B-079	If Form 1095-B 'CorrectedUniqueRecordId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the submission that contains the original return
1095B-027-01	1095B-010-02	1095B-080	Form 1095B 'ResponsibleIndividualName' and 'BirthDt' within 'ResponsibleIndividualGrp' must match the IRS database
1095B-032-02	1095B-013-02	1095B-081	Form 1095B 'ResponsibleBusinessName' and 'TIN' within 'ResponsibleIndividualGrp' must match the IRS database
1095B-033-01	1095B-017-01	Shared 001-008	see separate slide
1095B-034-01	1095B-020-01		
1095B-035-01	1095B-025-01		
1095B-036-01	1095B-031-01		
1095B-046-02	1095B-056-02		
1095B-047-02	1095B-064-01		
1095B-048-02			
1095B-049-02			
1095B-053-02			
1095B-054-02			
1095B-055-01			
1095B-059-01			
1095B-061			

TY 2017 Forms 1094/95-C Business Rule Changes

Business Rules Deleted	Business Rules Modified	New Business Rules Number and Text	
		Form 1094-C	
1094C-036	1094C-005-01	1094C-089	If Form 1094-C 'CorrectedUniqueSubmissionId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the original return
1094C-055	1094C-008-02		
1094C-056	1094C-009-01		
1094C-057	1094C-010-01		
1094C-058	1094C-038-03		
1094C-059	1094C-041-02		
	1094C-067-01		
	1094c-079-01		
	1094C-084-02		
		Form 1095-C	
1095C-013-01	1095C-007-02	1095C-065	If Form 1095-C 'CorrectedUniqueRecordId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the submission that contains the original return
1095C-016-01	1095C-011-02	Shared 001-008	see separate slide for text
1095C-017-01	1095C-019-02		
1095C-018-01	1095C-020-02		
1095C-021	1095C-028-03		
1095C-022	1095C-053-01		
1095C-023	1095C-057-01		
1095C-024			
1095C-025			
1095C-029-01			
1095C-030-01			
1095C-031-01			
1095C-032-03			
1095C-039-01			
1095C-043-02			
1095C-044-02			
1095C-045-02			
1095C-046-02			
1095C-048			
1095C-050-02			
1095C-051-02			
1095C-052-02			

TY 2017 Shared Forms New Business Rules

New Business Rules Number and Text	
Shared-001	If the Information Return checkbox 'CorrectedInd' is not checked and 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked
Shared-002	If the Information Return checkbox 'CorrectedInd' is not checked and 'SSN' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked
Shared-003	If Information Return check box 'CorrectedInd' is not checked and 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked
Shared-004	If Information Return checkbox 'CorrectedInd' is not checked and 'SSN' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked
Shared-005	If Information Return checkbox 'CorrectedInd' is not checked and 'BirthDt' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked
Shared-006	If Information Return checkbox 'CorrectedInd' is not checked and 'BirthDt' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked
Shared-007	The Information Return 'CoveredIndividualName' and 'BirthDt' within 'CoveredIndividualGrp' must match the IRS database
Shared-008	The Information Return 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database

Guidelines for Software Development

New or Updated for Filing Season 2018

Guidelines for Software Development

The schema (and Crosswalk developed from the schema) should not be used as the sole technical document in the development of software to determine what information should be captured and submitted to the IRS.

- Form instructions and the business rules that are part of the published schema package should be used when developing your software.

- These technical specifications, along with Publication 5165 and Publication 5258, constitute the artifacts that should guide your software development. This will ensure software captures and submits the required data.

FS18/TY17 AATS Testing

New or Updated for Filing Season 2018

Software Developers need to update their application with Tax Year 2017 software packages before participating in any testing.

- The Responsible Official (RO) should go to the "Application Details" page, under the Software Developer List, Select the "Add Software Package", and complete the information in the pop up window. All Responsible Officials (ROs) must sign the agreement.

New or Updated for Filing Season 2018

Software Developers (SWDs) who passed ACA Assurance Testing System (AATS) for Tax Year 2015 or Tax Year 2016 are <u>not</u> required to retest for Tax Year 2017.

- SWDs who have previously passed AATS will only need to update their *ACA Application for TCC* with the new software packages they will create for TY2017.

- The Software Page on the *ACA Application for TCC* must be completed for:

    - each Tax Year

    - each Package Type: Online, COTS, In-house

    - Form Type: Form 1094/1095-B or Form 1094/1095-C

    - Transmission Method: ISS-A2A - System Enroller

    or

    ISS-UI for ACA Internet Transmitter

New or Updated for Filing Season 2018

AATS Scenario Options for TY2017

There are 2 testing options for *new* participants who will be required to test. Only **one option** must be submitted to pass TY2017 AATS.

- **Option 1 *Predefined Scenarios*** provide the exact test data to be entered for each scenario. These scenarios require that the data values match those listed in the submission narrative and corresponding answer keys. During your AATS Scenario Review the data values submitted will be checked against the posted answer keys and should match exactly in order to pass AATS.

- **Option 2 *Criteria-Based Scenarios*** allows the tester to create some test data on their own. There are no answer keys for Criteria-Based Scenarios since some of the values submitted can vary. If the narrative states a specific value on a line or checkbox is required, the value submitted must match exactly in order to pass AATS. During your AATS Review each scenario submitted will be checked to ensure each form line requiring data has been completed.

New or Updated for Filing Season 2018

Completed AATS Scenarios Ready for Review

Upon transmitting the scenario submissions and receiving a status of "*Accepted*", the tester will contact the Help Desk for a review of their scenarios.

When contacting the Help Desk for an AATS Scenario Review include:

- your name
- phone
- email address
- TCC
- SoftwareID
- ReceiptIds
- Exceptions requested if applicable

You will be assigned an incident number and should retain and refer to that number when contacting the Help Desk for any future related issues.

New or Updated for Filing Season 2018

Helpful Hints for AATS Submissions

- For Predefined Scenarios, double check your submitted values against the answer keys prior to requesting a review.

- For Criteria-Based Scenarios, double check you have completed every form line required per the narrative and that you have used the correct TIN/Name Controls. See Pub 5164 for more information on TIN/Name Controls.

- If you are requesting an exception, follow the instructions found in Pub 5164 which is expected to be posted in early October 2017. Your ACA Application for TCC must be notated properly or you will be required to complete all B or C Form Scenarios in order to pass TY2017 AATS.

- Correction Scenarios are not required to pass TY2017 AATS. They can be submitted on a voluntary basis to test your software.

- Unless submitting Correction Scenarios, submit your AATS Scenarios as **original** transmissions. Manifest '*TransmissionTypeCd*' "O".

Helpful Hints for AATS Submissions (cont.)

- Software Developers should ensure their submissions have an "*Accepted*" status before contacting the Help Desk for their testing results.

- Make sure to include the element '*TestScenarioId'* in your AATS form xml and the correct value for the scenario you are submitting (Ex: 1-0, 2- 2, 9-0, 10-2).

- Always check the latest version of AATS Known Issues for any system updates.

- **Do not** submit live data into the AATS testing environment.

- The AATS testing environment mimics the production environment, however, it is not meant to process large test files or to be used for performance testing.

Filing Season 2017 Recent Error Trends

New or Updated for Filing Season 2018

Issue: TPE1122

Cause: The WS-Security header is invalid. This is often due to the message being transmitted outside the security timestamp range defined in the message.

Solution:

- Ensure the message is sent between the Created and Expires times within the WS-Security timestamp.

- The message must be transmitted within 10 minutes after the Created time.

Issue: TPE1128

Cause: Authentication error with SiteMinder

Solutions:

- (A2A only) Make sure the message certificate is not expired, and confirm with the Certificate Authority (CA) that the certificate is not revoked.

- (A2A only) Ensure the certificate is associated with a unique ACA account in Automated Enrollment.

Filing Season 2017 New Functionality and Changes

New or Updated for Filing Season 2018

Transmitters now can send a status request by **receipt ID** or by **unique transmission ID (UTID)**.

UI:

- Enter the UTID in the new UTID field.

A2A:

- Include the UTID in the SOAP message as defined in the schema.

```
<urn:ACABulkRequestTransmitterStatusDetailRequest version="1.0">
  <urn1:ACABulkReqTrnsmtStsReqGrpDtl>
    <urn1:UniqueTransmissionId>12345678-c023-4c48-a01a-
000000000000:SYS12:CD000::T</urn1:UniqueTransmissionId>
  </urn1:ACABulkReqTrnsmtStsReqGrpDtl>
</urn:ACABulkRequestTransmitterStatusDetailRequest>
```

** If you do not have your ReceiptID please try checking by UTID before contacting the Help Desk or AIR Mailbox

New or Updated for Filing Season 2018

A2A transmitters are now required to include a **UserId** element in their security header for ASID validation.

UI:

* N/A (no security header in the manifest or form files).

A2A:

* Include the ASID in the SOAP message as defined in the schema.

```
<soapenv:Header>
  <urn:ACABusinessHeader/>
  <oas1:Security/>
  <urn3:ACASecurityHeader>
    <urn2:UserId>YourASIDHere</urn2:UserId>
  </urn3:ACASecurityHeader>
</soapenv:Header>
```

Note: The Application System ID (ASID) is found in the Automated Enrollment application associated with your certificate information. The Automated Enrollment guide, available on the AIR Program page on IRS.gov, has more information about the ASID.

General information for Filing Current and Prior Year Information Returns

New or Updated for Filing Season 2018

For Current (FS18/TY17) Forms use the current Schema or WSDL

- **Schema (UI Channel):** use the latest version of the FS18/TY17 Schema found on IRS.gov.

- **WSDL (A2A Channel):** use the latest version of the FS18/TY17 Schema within the FS18/TY17 AATS and Production WSDL Package.

Note: A QuickAlerts Bulletin will announce when the FS18-TY 17 WSDL Packages are available. Then, after your TCC (Transmitter Control Code) Application has been approved, you may request the WSDL Package by emailing the AIR Mailbox at airmailbox@irs.gov. The Responsible Official, or an official identified as a Contact on the AIR TCC (Transmitter Control Code) Application, must send an email to the AIR Mailbox with "WSDLs for Tax Year 2017" in the subject line. The email request must include your company name and AIR TCC**.**

New or Updated for Filing Season 2018

Ensure you are using the <u>2017 Manifest files </u>for all Transmissions submitted into Production and AATS:

- **UI Channel:** use the latest version of the FS18/TY17 Schema found on IRS.gov to create the "ACA Business Header" and "Request Manifest Details".

- **A2A Channel:** use the latest version of the FS18/TY17 Schema within the FS18-TY17 Production WSDL Package to create the "ACA Business Header", "Request Manifest Details" and the security elements.

New or Updated for Filing Season 2018

On November 1, 2017, Tax Year 2016 Forms will be considered a prior year return in AATS. When production opens in January, Tax Year 2016 Forms will be considered a prior year return in Production.

To generate Tax Year 2016 or 2015 returns in AATS and Production use:

- Manifest file from Tax Year 2017 schema package

- Form Data File from Tax Year 2016 or 2015 schema package

- PaymentYr value "2016" or "2015"

- PriorYearDataInd value "1"

- Software Id for 2016 or 2015 (example, 2015 software Id's start with **15**XXXXXXXX)

New or Updated for Filing Season 2018

Key Dates for Filing Season 2018

- AATS Go-Live tentatively scheduled for October 30, 2017

- Transmission Checklists have been posted to IRS.gov

- Publication 5165 has been posted to IRS.gov

- Publication 5258 has been posted to IRS.gov

- Early October 2017 – Publication 5164 is scheduled to be available on IRS.gov.

- Mid January 2018 – Production opens for FS2018.

Software Developer Actions for Tax Year 2017

New or Updated for Filing Season 2018

Software Developer Actions for Tax Year 2017

Remember – Software Developers, who passed AATS for Tax Year (TY) 2015 and or TY 2016, do not have to retest for TY 2017.

- The FY 2017 Software ID indicators will be moved to production automatically and updated one week from the date your Software IDs are assigned.

New Software Developers must complete appropriate testing for each form they will support.

- See Publication 5164 for details and options. Software Package information **must** be updated annually online through the *ACA Application for TCC* to receive a new Software IDs for the current Tax Year.

General Information

General AIR Information

The purpose of the AIR Mailbox is to provide technical assistance with the transmission of data to the IRS related to:

- Publication 5164
- Publication 5165
- Publication 5258
- Automated Enrollment Guide
- WSDLs
- Schema
- Transmission File review
- Transmission errors

Note: The AIR Mailbox does not support Tax Law, refer to IRS.gov/aca Affordable Care Act (ACA) Tax Provisions

General AIR Information

The Help Desk provides customer support for the following:

- Registration and confirmation process for e-services for Responsible Officials and Contacts
- ACA Application for a Transmitter Control Code (TCC) process
  - Navigation of the ACA Application for a TCC
  - Modification / Updates of the ACA Application TCC
  - Production / Test Status
- Assurance Testing for Software Developers and Transmitters
  - AATS Testing review and feedback
- Transmission / Acknowledgement status
- Business Rules / Error Code resolution
- Move TCC from Test to Production, and to retrieve Receipt IDs when they are lost or not returned

Note: The Help Desk does not support Tax law, refer to IRS.gov/aca Affordable Care Act (ACA) Tax Provisions

General AIR Information

Help Desk Reminders:

- All Responsible Officials and Contacts need to Register and confirm your registration in e-Services before the application for TCC can be submitted.

- Ensure your ACA Application for TCC is kept up to date.

- Software Developers should ensure their transmission has been Accepted before contacting the help desk for their testing results.

Important!
- **Review the answer key located on IRS.gov before submitting your test scenarios. The answer keys are provided for your convenience, if your test does not contain all of the information shown in the answer key, your submission has not passed AATS testing.**

- Once you have passed AATS testing and your Software Package is placed in Production, allow 48 hours before transmitting into the AIR Production environment.

- When submitting to Production, be sure to use your Transmitter or Issuer TCC, as appropriate.

- Review Publication 5164 and Publication 5165 for Acknowledgement Status and actions needed.