

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

For Software Developers and Transmitters

PROCESSING YEAR 2024

PUBLICATION 5165

Volume 4 of 4



Publication 5165 (Rev. 09-2023) Catalog Number 68563S
Department of the Treasury **Internal Revenue Service** www.irs.gov



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7.1.4 | Transmitting Form 1094-C and Form 1095-C Corrections

If an original transmission requires corrections to both the Forms 1094-C Authoritative Transmittal and 1095-C, file two separate transmissions.

- The first transmission will be to correct the Form 1094-C Authoritative Transmittal only, by following the Form 1094-C Authoritative Transmittal Correction Process outlined above.
- The second transmission will be to correct the Form 1095-C by following the Form 1095-C Correction Process outlined above. 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. Please note: "AuthoritativeTransmittalInd" is now

required. On a 1095-C Correction, it should be marked “0”.

If, after submitting a correction, IRS identifies a subsequent error, or if the Transmitter identifies a subsequent error, **you must utilize the Unique IDs associated with the correction.** See Figure 7-1 above.

Note: The original record may only be corrected once.

7.2 | Rejected Transmissions

Both the Portal and AIR can “Reject” transmissions. However, the replacement process only applies to Transmissions or Submissions rejected by AIR.

7.2.1 | Transmissions Rejected by Portal

When a transmission is rejected by IRS Portal, the Transmitter will receive a fault (error) code that is prefixed with ‘TPE’. The corresponding error description message will

contain information about the errors that was detected.

The table of fault codes produced by IRS Portal is included in Section 4.4 of this document.

When a transmission is rejected by IRS Portal, the Transmitter must fix the problem that caused the rejection and resend the transmission. In the case where the message size is too large, the Transmitter must reduce the number of records in the Form Data File before resending the transmission.

Note: Use the same “*TransmissionTypeCd*” that was used when the transmission was rejected by the Portal to resubmit the file.

7.2.2 | Transmissions/Submissions Rejected by AIR

When AIR rejects the transmission due to malformed schema, missing required element

or a pattern mismatch, the Error Code returned to the Transmitter will be prefixed with '*AIRSH*'. Business rule validation provides Submission level rejections, along with Transmission level rejections. None of the records included in a transmission/submission that are rejected are maintained in IRS data stores. Thus, when a transmission or submission is rejected by AIR, a replacement transmission or submission must be submitted.

The following are reasons for a rejection at the Transmission level or Submission level (Forms 1094/1095-B and 1094/1095-C);

A complete Transmission can be rejected due to:

- A fatal error identified while processing the transmission metadata
- Schema validation failed on the malformed schema and schema definition

- Business rule failures at the transmission level (ex: Manifest error, Incorrect Submission ID in Form Data File)
- All Submissions within the transmission are rejected

Note: The above situation requires the Transmitters to replace the entire Transmission.

A Transmission can be Partially Accepted when one or more submissions, but not all, are rejected. A Submission can be rejected due to:

- Schema validation failed on the Form Data XML File
- Business Rule Failures (ex: Form 1094 Incorrect or Missing Tax Year), which will lead to that Submission rejection (Form 1094 and its corresponding 1095 Forms).

Note: The above situation requires the Transmitters to replace only the rejected Submission(s).

7.3 | Replacement Process - Transmitting Replacements

A replacement transmission must contain all the records submitted to IRS for processing in the rejected Transmission or Submission that is being replaced. **Transmitters should submit an acceptable replacement transmission no later than 60 days after the date the rejected status of the original transmission was available.** The 60-day adjustment applies whether or not the original transmission was received before or after the ACA Information Returns due date. When an acceptable replacement transmission is received within 60 days from the date the status was available, the file will be treated as filed on the original transmission received date. If an acceptable replacement transmission is received after the

60 days, the file will be treated as filed on the date the replacement transmission is received. In this way, any applicable late-filing penalty is calculated based on the date the transmission was received.

Note: Transmitters should wait until a transmission is processed and the Acknowledgement File status is either 'Rejected' or 'Partially Accepted' by IRS before submitting a replacement transmission or submission.

Transmitters can replace rejected Transmissions, as well as rejected Submissions. Replacements can only be transmitted for previously rejected Transmissions or Submissions. AIR requires replacements to use specific identifiers to reference the original rejected transmission/submission. When replacing a transmission, the Manifest

XML Schema includes an element "*OriginalReceiptId*" which references the

Receipt ID of the original transmission that is being replaced.

When replacing a submission, the Form Data File element "*OriginalUniqueSubmissionId*" is used to reference the Submission ID of the original submission that is being replaced.

When submissions are replaced, the Manifest data element

***"OriginalReceiptId"* is not used.**

Only transmissions that contained original records (*TransmissionTypeCd* is 'O') that were rejected require a replacement transmission.

When a transmission, containing original records, is rejected (*TransmissionTypeCd* is 'O'), the Transmitter must fix the problem that caused the rejection and resend the transmission as a replacement (*TransmissionTypeCd* is 'R').

However, if a transmission containing correction records is rejected (*TransmissionTypeCd* is 'C'), the Transmitter must fix the problem that caused the

rejection and resend the transmission (*TransmissionTypeCd* remains 'C'). An individual original submission within a transmission can be rejected by IRS in a Partially Accepted transmission. The original submission should be fixed and retransmitted in a replacement transmission (*TransmissionTypeCd* is 'R').

7.3.1 | Replacement Transmissions

Replacement transmissions **must include** the following requirements (see schema and business rules for additional details):

- A “***UniqueTransmissionId***” for the replacement transmission
- “***TransmissionTypeCd***” in the Manifest should be “R” for replacement
- Include the “***OriginalReceiptId***” data element in the Manifest identifying the original transmission that is being replaced

- ACA Business Correlation ID ("***UniqueTransmissionId***") in the Manifest should be unique for each transmission (UUID which is part of UTID will be checked for uniqueness against that TCC).
- "***DocumentSystemFileNm***" in the Manifest should match the name of the Form Data File
- "***ChecksumAugmentationNum***" in the Manifest should be unique for each transmission
- Replacement transmission should not include any additional replacing/new submissions

Do not

- Include the "***OriginalUniqueSubmissionId***" in the Form Data File

7.3.1.1 | Replacing an Original Transmission that Rejected

If the original Transmission was "Rejected", then replace the entire Transmission by using the Receipt ID from the Rejected Transmission to populate the Manifest Data element "*OriginalReceiptId*" of the Replacement Transmission.

Replacement transmissions **must include** the following requirements (see schema and business rules for additional details):

- A "***UniqueTransmissionId***" for the replacement transmission (ACA Business Correlation ID (UniqueTransmissionId) in the Manifest should be unique for each transmission (UUID which is part of UTID will be checked for uniqueness against that TCC)
- "***TransmissionTypeCd***" in the Manifest should be "R" for replacements

- Include the "***OriginalReceiptId***" data element identifying the original transmission that is being replaced
- "***DocumentSystemFileNm***" in the Manifest should match the name of the Form Data File
- "***ChecksumAugmentationNum***" in the Manifest should be unique for each transmission

Do not:

- Include any additional or new submissions
- Include the "***OriginalUniqueSubmissionId***" in the Form Data File
- Try to replace individual submissions within a rejected transmission
- Try to replace a transmission that was not rejected

- Try to replace a transmission that has been successfully replaced

7.3.1.2 | **Replacing a 'Replacement' Transmission that Rejected**

If an Original Transmission is rejected and the Replacement Transmission is also rejected, then replace the first (EARLIEST) rejected Transmission in the chain by populating the Manifest Data element 'OriginalReceiptId' with the Receipt Id that references the EARLIEST rejected Transmission in the chain. Please see Figure 7-2 for an illustration of the earliest rejected Transmission in the chain.

Replacement Transmissions **must include** the following requirements (see schema and business rules for additional details):

- A "***UniqueTransmissionId***" for the replacement transmission (ACA Business Correlation ID (*UniqueTransmissionId*) in the Manifest should be unique for each transmission (UUID which is part of UTID

will be checked for uniqueness against that TCC)

- "***TransmissionTypeCd***" in the Manifest should be "R" for replacements
- Include the "***OriginalReceiptId***" data element identifying the Receipt Id that references the first rejected transmission, which contained a TransmissionTypeCd of "O", in the chain
- "***DocumentSystemFileNm***" in the Manifest should match the name of the Form Data File
- "***ChecksumAugmentationNum***" in the Manifest should be unique for each transmission
- Replacement transmission should not include any additional or new submissions

Do not:

- Include the ***“OriginalUniqueSubmissionId”*** in the Form Data File
- Try to replace a rejected replacement transmission
- Try to replace individual submissions within a rejected transmission
- Try to replace a transmission that was not rejected
- Try to replace a transmission that has been successfully replaced

Figure 7-2 depicts the replacement process where both the initial transmission and the first replacement attempt were rejected by AIR.

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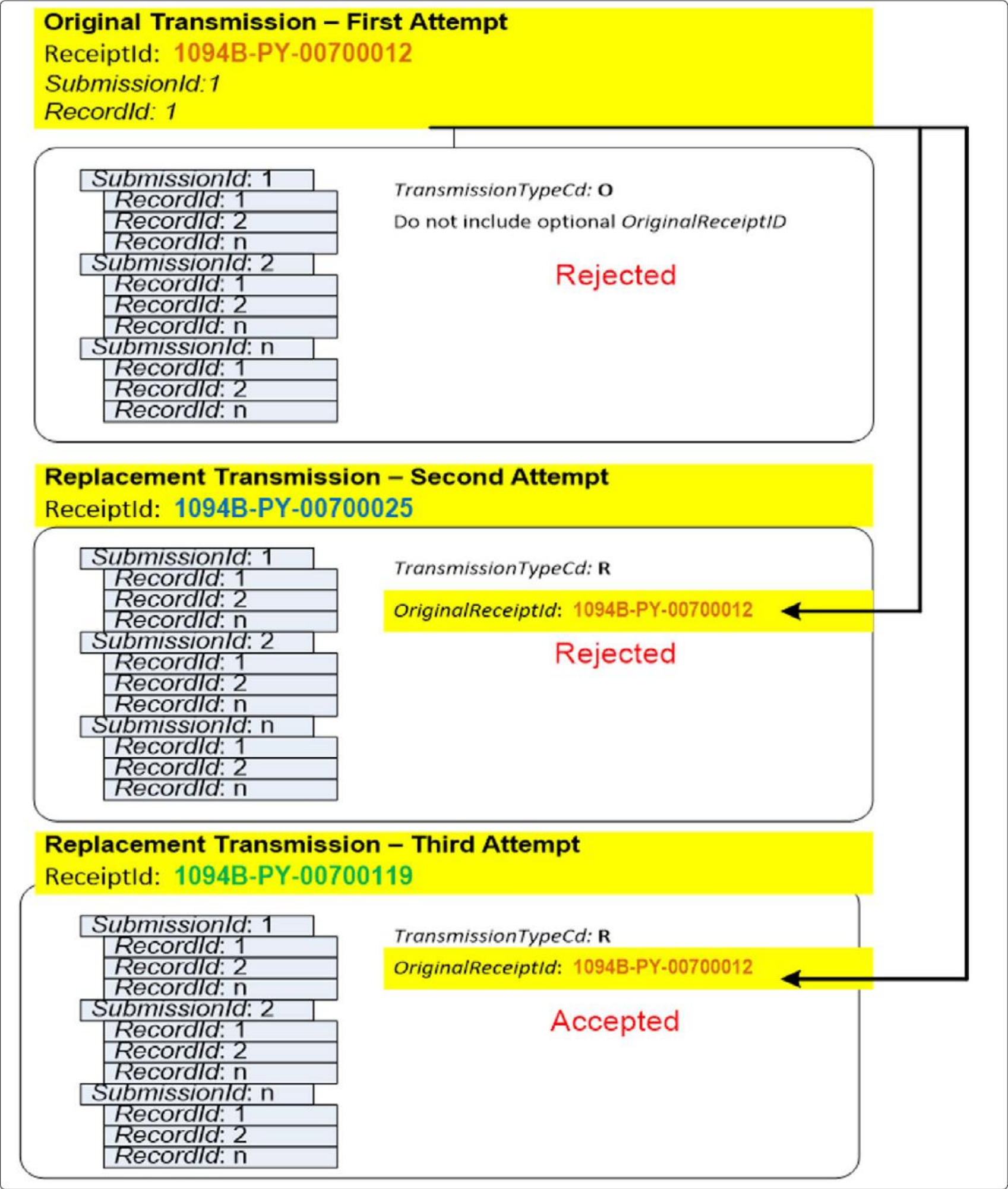


Figure 7-2: Replacing a Rejected Transmission

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7.3.2 | Replacement Submissions

Replacement submissions must include the following requirements (see schema and business rules for additional details):

- A “***UniqueTransmissionId***” for the replacement transmission
- “***TransmissionTypeCd***” in the Manifest should be “R” for replacement
- Include the “***OriginalUniqueSubmissionId***” in the Form Data File identifying the submission that is being replaced
- Duplicate replacement Submission (s) included within the same transmission will be rejected.
- Replacement transmission should not include any new submissions

Do not

- Include the “*OriginalReceiptId*” data element in the Manifest

7.3.2.1 | **Replacing Submission Within a Partially Accepted Transmission**

If the Original Transmission was Partially-Accepted, then replace the individual Submission(s) that were rejected by populating the data element

“*OriginalUniqueSubmissionId*” in each replacement Submission (Form 1094) with the “*UniqueSubmissionId*” from the Submission Header of the rejected Submission(s). When filing replacement Submission(s) for submissions that were rejected within a Partially Accepted Transmission, adhere to the following requirements (see schema and business rules for additional details):

- A “***UniqueTransmissionId***” for the replacement transmission

- ***“TransmissionTypeCd”*** in the Manifest should be “R” for replacement
- Include the ***“OriginalUniqueSubmissionId”*** in the Form Data File identifying the submission that is being replaced from the original Partially Accepted transmission
- **Duplicate replacement Submission ID(s) included within the same transmission will be rejected.**
- **Replacement transmission should not include any new submissions**

Do not

- Include the “OriginalReceiptId” data element in the Manifest
- Submit a submission-level replacement for a transmission that was rejected

7.3.2.2 | Replacing Submission from a Partially Accepted Original Transmission when the Replacements

Transmission or Submission was Rejected

If the original Transmission is Partially Accepted, and the Transmission with the replacement submissions is Rejected or Partially Accepted, then transmit another replacement transmission using the Submission IDs from the original rejected submissions. In either case always replace the first rejected submission in the chain of rejected submissions when one or more replacements are rejected. Please refer to Figure 7-3 and 7-3A.

Please note: First rejected Submission(s) in the chain rejections does not relate to the order of submissions within an individual Transmission. Figure 7-3 depicts the Submission-Replacement process where a replacement Submission was rejected.

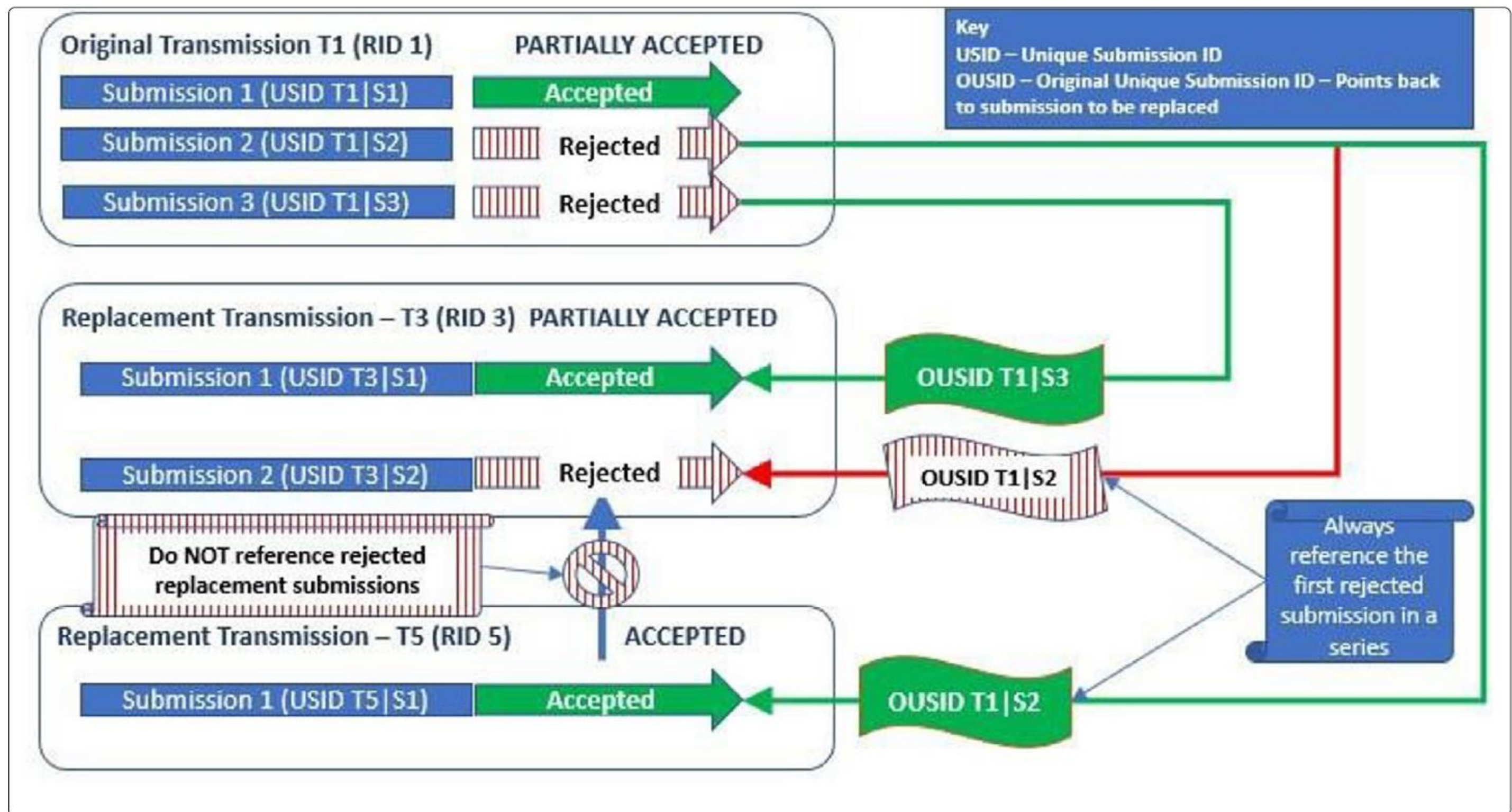


Figure 7-3: Visual depicting the first-rejected submission in a chain of rejections that should be replaced

Figure 7-3A: Visual showing the first-rejected submission should be replaced when the replacement transmission is rejected

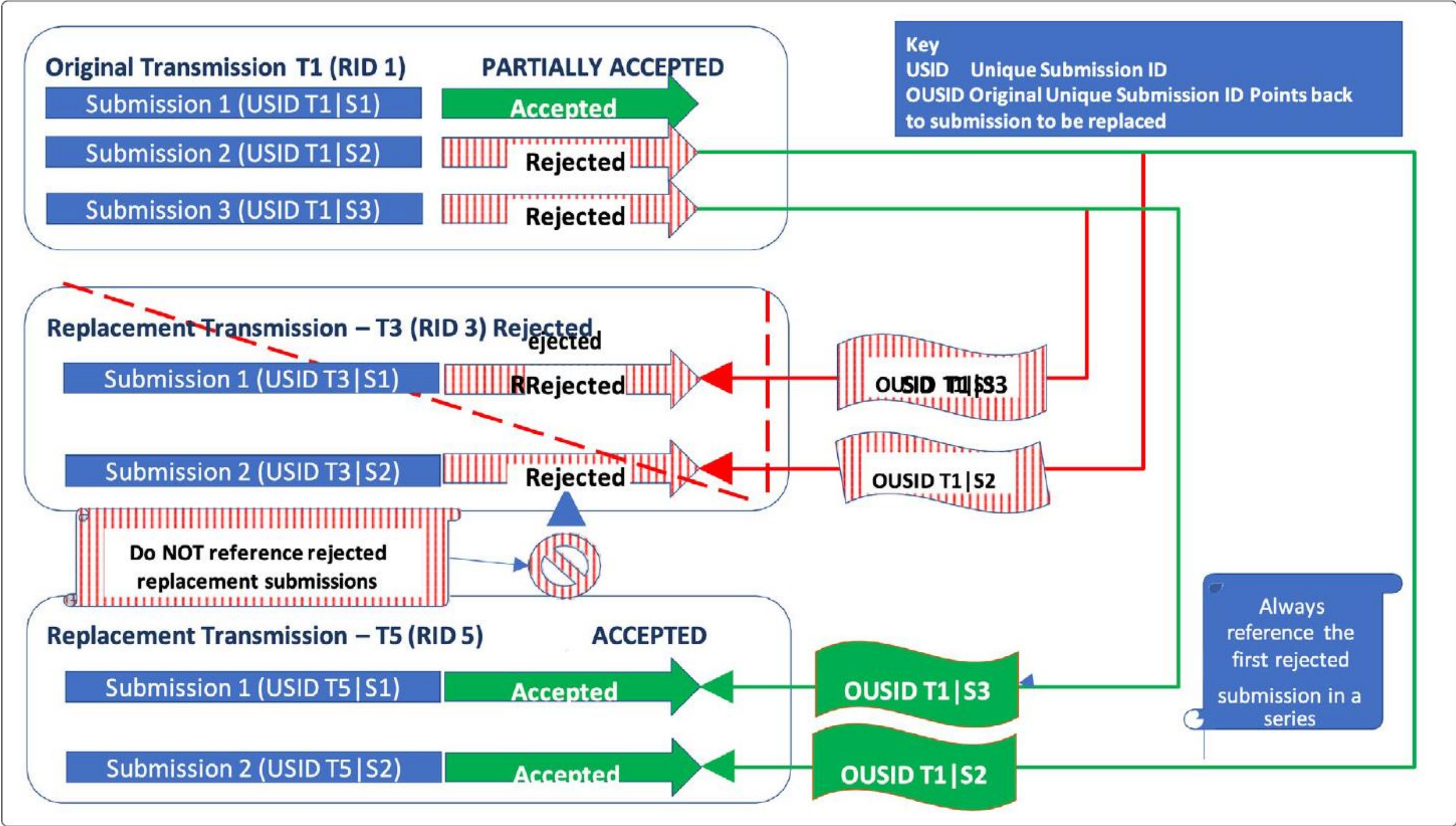


Figure 7-3A illustrates a similar situation when the entire replacement transmission was rejected

If filing a replacement Submission from a Partially Accepted Transmission where the replacement was rejected, adhere to the following requirements (see schema and business rules for additional details):

- A “***UniqueTransmissionId***” for the replacement transmission
- “***TransmissionTypeCd***” in the Manifest should be “R” for replacement
- Include the “***OriginalUniqueSubmissionId***” in each replacement submission Form data file with the Unique Submission ID from the header within the earliest rejected Submission in a sequence within a Partially Accepted Transmission that is being replaced (refer to Figures 7-3 and 7-3A)
- **Duplicate replacement Submission ID(s) included within the same transmission will be rejected.**

- **Replacement transmission should not include any new submissions**

Do not

- Include the "***OriginalReceiptId***" data element in the Manifest
- Replace a submission within a Submission Replacement Transmission that was rejected

Section

8

Section 8

Extension of Time to File

A request for an automatic 30-day extension of time to file AIR Forms 1095-B and 1094/1095-C will be available in January 2024. The **Form 8809**, Application for Extension of Time to File Information Returns, cannot be filed through the AIR System. The 30-day extension request can be submitted by three different methods:

- A paper submission of Form 8809
- An Electronic File Transmission through the FIRE Production System (FIRE TCC needed)
- An online Fill-in Form 8809 may be completed via the FIRE Production System

For more information on extensions for Information Returns see instructions for **Form 8809** and **Publication 1220**.

8.1 | Request for an Additional Extension of Time to File

Under certain hardship conditions you may apply for an additional 30-day extension if the initial extension of time to file is granted and the additional extension is filed before the expiration of the automatic 30-day extension. The additional 30-day extension request can only be submitted by filing a paper **Form 8809**.

8.2 | Extension of Time to Provide the Recipient Copy

The due date for furnishing the Form 1095-B and 1095-C to the Recipients (employee/or covered individual) is January 31st. The written request for an extension of time to provide the Recipient copy must be postmarked by the date on which the statements are due to the Recipients (January 31st). The letter must contain the following: Issuer, Name, TIN, Address, Type of Return,

Reason for Delay, statement saying the request is for Recipient copies, and signature of the Issuer or Authorized Agent. The request should be mailed to:

Internal Revenue Service

Attn: Extension of Time Coordinator

240 Murall Drive, Mail Stop 4360

kearneysville, WV 25430

If the extension is granted, it will allow a maximum of 30 additional days to furnish copies to the Recipients. No additional extensions are allowed.

Section

9

Section 9

Waiver from Filing Electronically

ACA Information Returns Forms 1094/1095-B and 1094/1095-C are covered under Internal Revenue Code (IRC) section 6011(e). IRC 6011(e) requires filers of 250 or more information returns to file electronically. The electronic filing requirement does not apply if you apply for and receive a hardship waiver. If the filer is required to submit information returns electronically and fails to do so, and there is not an approved waiver on record, the filer may be subject to a penalty for failure-to-file electronically.

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.

Form 8508 – Request for Waiver from Filing Information Returns Electronically, is used to request a waiver from filing AIR Forms 1094/1095-B and 1094/1095-C for Tax Year 2023 and subsequent tax years. A separate Form 8508 must be submitted for each employer or insurance issuer/carrier.

Form 8508 – May be filed beginning in January 2024 and should be submitted at least 45 days before the due date of the information return. The form cannot be filed electronically and must be submitted to the address shown in the instructions for **Form 8508**.

Refer to **Form 8508** for detailed instructions on completing the form and **Publication 1220** for more information.

Additional Resources

- **Standard Postal Service State Abbreviations and ZIP Codes**
- **Foreign Country Codes**
- For details on Name Control for Businesses, see Section 3.11 in **Publication 4163**
- For details on Name Control for Individuals, see Exhibit 5 in **Publication 4164**
- For details on Social Security and Taxpayer Identification Numbers, see Exhibit 6 in **Publication 4164**

Sections

Appendices
A and B

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Section 10

Appendix A: AIR Transmission Checklist (A2A) for TY2023

This checklist covers both AATS and Production Filing for Software Developers, Transmitters and Issuers

1. Preparation (Including Registration and Application)

- Did your company's responsible officials and contacts register with e-Services and complete the registration confirmation process?
- Did your company apply for and obtain a valid Transmitter Control Code (TCC)? Software ID(s)?
- Has a responsible official signed the application with the PIN

created during e-Services registration and for any subsequent application modifications?

- Has your company followed the Automated Enrollment process?
- Have you reviewed the **Publication 5308, Automated Enrollment for ACA Providers the External Guide**? Have you uploaded and registered the certificate in Automated Enrollment for A2A?
 - When registering the certificate, have you taken note of your A2A Client System ID (ASID) for future troubleshooting?
 - Have you authorized the IRS-ACASubmitService?

- Have you authorized the IRS-ACAackngService?
- Have you reviewed Publication 5258, 5165 and 5164? (These documents can be found on the [**AIR page**](#) under Resources)

2. Pre-Filing – AATS and Production

- Have you downloaded the latest versions of Schema and Business Rules? (Schemas and Business Rules can be found [**Affordable Care Act Information Returns Schemas and Business Rules**](#))
- Have you ensured that required Business Header data elements are present per the Schema?
- Have you ensured that required Manifest data elements are present per Schema?

- Have you ensured that required Manifest data elements are present per Schema? Forms 1094/1095-B and Forms 1094/1095-C:
 - Transmitter should use Manifest schema from current tax year (TY2023) schema package to generate TY2015, TY2016, TY2017, TY2018, TY2019, TY2020, TY2021, TY2022 and TY2023 Manifest file

Example: <PaymentYr>**2015**</PaymentYr>
Manifest will be checked and validated against TY2023 schema and business rules

3. Have you ensured that required 1094/1095 B/Cs Form file data elements are present per Schema?

- Transmitters should use latest TY2023 schema version to generate Forms 1094/1095-B or Forms

1094/1095-C Form Data (payload) for TY2023 returns

For prior year returns TY2015, TY2016, TY2017, TY2018, TY2019, TY2020, TY2021 and TY2022 use the latest year schema for that tax year.

Example: Transmitters should use latest TY2019 schema version to generate Forms 1094/1095-B or Forms 1094/1095-C Form Data (payload) for TY2019 returns

- Transmitters should use TY2023 schema package and deploy at their end
- Transmitters should use TY2023 WSDL's:
- Are your manifest and data files well-formed extensible Markup Language (XML)?
- Is the composition of your XML file in line with **Publication 5258**?

- Is your Transmission Form File uncompressed and sized under 100 MB?
- Do you have a certificate from an approved source? (See [**Publication 5258**](#) Section 5.3.1.1)
- Have you ensured that namespaces have been defined and referenced correctly (See [**Publication 5258**](#) Section 5.3.1.4 for samples)?
- Have you ensured the test file indicator is correct (See [**Publication 5258**](#) Section 3.4.1 Transmission XML Elements)?
- Have you ensured the UTID is set correctly per the schema and CRG specification (See [**Publication 5258**](#) Section 3.4.2)?
- Checks to avoid Data Element-driven Portal (TPE) Errors

- Have you followed the special characters guidance in Publication 5165 that prohibits use of Hash (#) and Double-Dash (--) characters and specifies the use of HTML escaped character equivalents,(e.g., "&" for Ampersand)?
- Have you removed any commas or periods in the 'BusinessNameLn1' or 'BusinessNameLn2' or in 'AddressLine1' or 'AddressLine2'?
- Have you scanned your document for commented out element names, e.g., urn2:ACABusinessHeader>? Note that any occurrence of double dash will trigger a potential threat error and rejection

- To avoid error “TPE1105 Message not formatted properly and/or cannot be interpreted,”
 - Have you verified HTTP Post method is used when calling web service?
 - Have you tested your sample SOAP message via a web service testing tool (e.g. SoapUI)? ²
 - Have you verified you are using the most current tax year schema in your manifest file?
- To avoid “TPE1112 Request must be sent using HTTP compression”
 - Is your Transmission Hypertext Transfer Protocol (HTTP) compressed via gzip for A2A? (See **Publication 5258**, Section 5.1)

2 *IRS recommends that external users validate their XML files against the schemas provided by the IRS prior to submitting them to the IRS. Taking this step will help avoid discovering errors after the XML file is submitted. Performing this validation on the user end makes it easier and faster to identify and locate schema types of errors. Any tool which allows the external user to validate their XML files against the schemas, such as "Altova XML Spy" or "SoapUI" should be suitable.*

- Is your file attachment SOAP Message Transmission Optimization Mechanism (MTOM) encoded?
- Have you downloaded the latest versions of Simple Object Access Protocol (SOAP)?
- To avoid "TPE1122 Invalid WS security header," (See **Publication 5258**)

section: 5.3.1.4 - SOAP Header

Examples showing Security Header and related elements)

- Have you ensured your registered certificate expired?
- Have you ensured your registered certificate lists BOTH of the values “digital signature” and “key encipherment” as Key Usage attributes?
- Have you ensured your registered certificate DOES NOT list values other than “digital signature” and “key encipherment” as Key Usage attributes?
- Have you ensured all Security Header elements are present per Schema and CRG?
- Have you digitally signed your Transmission for all Message Types?

- Timestamp
- ACABusinessHeader
- Have you followed the format for timestamp? E.g., Added colons (:) to the time stamp and removed the milliseconds Ex: 2015-08-28T20:08:45Z
- Have you digitally signed the following Header elements for Message Type- ACAGetTransmitterBulkRequestService?
 - ACABusinessHeader
 - ACATransmitterManifestReqDt |
 - Timestamp
- Have you digitally signed the following Header elements for Message Type -

ACAGetTransmitterBulkRequest Status?

- ACABusinessHeader
 - ACABulkRequestTransmitterStatusDetailRequest
 - Timestamp
- Have you set CanonicalizationMethod Algorithm to
<http://www.w3.org/TR/2002/REC-xml-exc-c14n-20020718/#WithComments?>
 - Have you set SignatureMethod Algorithm to
<http://www.w3.org/2001/04/xmldsig-more#rsa-sha256?>
 - Have you set each DigestMethod Algorithm to
<http://www.w3.org/2001/04/xmlenc#sha256?>

- Have you set each Transform Algorithm
<http://www.w3.org/2001/10/xml-exc-c14n#?>
- Have you included your Base64-encoded certificate in a KeyInfo element?
- Have you regenerated Timestamp for every request to avoid expiration?
- To avoid “TPE 1106 Soap message does not conform to WSDL”
 - Do you have the latest version of Web Services Definition Language (WSDL) files describing the web services? (Send email request to airmailbox@irs.gov. Include your ACA TCC and Company Name)
 - Do you have the ACAGetTransmitterBulkRequestService.wsdl to transmit TY2015,

TY2016, TY2017, TY2018, TY2019, TY2020, TY2021, TY2022 and TY2023 transmissions?

- Do you have the ACAGetTransmitterBulkRequestStatus.wsdl to check the status of TY2015, TY2016, TY2017, TY2018, TY2019, TY2020, TY2021, TY2022 and TY2023 transmissions?

- TY2022 WSDL capable to generate SOAP envelope for TY2015, TY2016, TY2017, TY2018, TY2019, TY2020, TY2021, TY2022 and TY2023 transmissions
- SOAP envelope generated by TY2023 WSDL's contained: ACA Header, WS-Security, ACA Business header and Manifest information which are same for TY2015, TY2016, TY2017, TY2018, TY2019, TY2020,

TY2021, TY2022 and TY2023
transmission (namespaces are
different in payload)

- Have you verified that each value conforms to the appropriate schema version?
- If your Transmission has been rejected, have you updated your UTID? – Note that UTIDs are checked for uniqueness.
- Have you run your header and manifest and form file through an XML Schema validator (e.g. SoapUI)? 3
- Do you have the AIR endpoints for Transmission and status request? Is your Transmission Form File encoded as UTF-8 without the Byte Order Mark (BOM)? (See **Publication 5258** section 5.4.1 -Message Attachment File Format)

- Have you included your ASID in the UserId element within the ACASecurityHeader? (See **Publication 5258** section 5.3.1.4)

4. Transmitting to IRS – AATS

- Did you use the correct TCC, Software Developer for AATS testing and Transmitter and/or Issuer for Communication Testing?
- Did you establish a connection with ISS-A2A?
- Have you saved the 'ReceiptId' along with your copy of the Transmission as sent?
- Have you obtained a status?
- If the status for all your required test submissions is "Accepted," did you contact the help desk for confirmation and update of the TCC and/or Form Status? (Telephone Number 1-

866-937-4130, for domestic calls, or 470-769-5100 (not toll-free) for international calls.)

- If the status is “Accepted with Errors,” Have you checked against the Scenarios and **Publication 5164** and resubmitted?
- If the status is “Rejected,” Have you checked against the scenarios / **Publication 5164** as well as guidance above and resubmitted?

3 See previous footnote

5. Transmitting to IRS – Production Environment

- Have you passed the AATS A2A Communications Test?
- Is the software you are using approved through the AATS testing process?

- Did you establish a connection with Information Submission Service (ISS)-A2A?
- Have you submitted all Transmissions?
- Do you have Forms 1094/1095-B and Forms 1094/1095-C in separate transmissions?
- Have you saved the 'ReceiptId' along with your copy of the Transmission as sent?
- Have you obtained a status?
 - If the status is "Accepted," No action required.
 - If the status is "Accepted with Errors," Have you reviewed the Error Data File to identify and correct errors?

- If the status is “Rejected,” Have you reviewed the Error Data File to identify and fix errors?
 - Did you resubmit the Transmission using the Replacement Process?
 - Have you provided the ‘OriginalReceiptId’ of the first-rejected Transmission?
 - Was your Replacement Accepted? – If not, have you fixed and resubmitted?
- If the status is “Partially Accepted, have you reviewed the Error Data File to identify and fix errors?
 - Did you resubmit the Rejected Submission(s) using the Replacement Process?

- Have you provided the 'OriginalUniqueSubmissionId' of the first-rejected Submission?
- Was your Replacement Accepted? – If not, have you fixed and resubmitted?

All external partner communication will need to support encryption using TLS 1.2 **Federal Information Processing Standards (FIPS) Publication 140-2**. Compliant cryptography will be used for strong and secure communication between Transmitters and IRS.

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Section 11

Appendix B: AIR Transmission Checklist (UI) for (TY) 2023

This checklist covers both AATS and Production Filing for Software Developers, Transmitters and Issuers

1. Preparation (Including Registration and Application)

- Did your company's responsible officials and contacts register with e-Services and complete the registration confirmation process?
- Did your company apply for and receive a valid Transmitter Control Code (TCC)? Software ID(s)?
- Has a responsible official signed the application with the PIN

created during e-Services registration and for any subsequent application modifications?

- Have you reviewed Publication 5258, 5165 and 5164? (These documents can be found on the [**AIR page**](#) under Resources.

2. Pre-Filing– AATS and Production

- Have you downloaded the latest versions of Schema and Business Rules? (Schemas and Business Rules can be found at [**Affordable Care Act Information Returns Schemas and Business Rules**](#))
- Have you ensured that required Manifest data elements are present per Schema? Forms 1094/1095-B and Forms 1094/1095-C:
 - Transmitter should use Manifest schema from current

tax year (TY2023) schema
package to generate TY2015,
TY2016, TY2017, TY2018,
TY2019, TY2020, TY2021,
TY2022 and TY2023 Manifest
file

Example: <PaymentYr>**2015**</PaymentYr>

□ Manifest will be checked and validated
against TY2023 schema and business rules

- that required Business Header data
elements are present per the
Schema?

3. Transmitters sending returns through UI Channel (AATS and Production):

- AIR will accept Tax Years 2015,
2016, 2017, 2018, 2019, 2020,
2021, 2022 and 2023 for
Processing Year 2024
 - Transmitters should use latest
TY2023 schema version to

generate Forms 1094/1095-B
or Forms 1094/1095-C Form
Data (payload) for TY2023
returns

For prior year returns TY2015, TY2016,
TY2017, TY2018, TY2019, TY2020, TY2022
use the latest year schema for that tax year.

Example: Transmitters should use latest
TY2019 schema version to generate Forms
1094/1095-B or Forms 1094/1095-C Form
Data (payload) for TY2019 return

**4. Calculate AttachmentByteSizeNum
for TY15, TY16, TY17, TY18
,TY19,TY20,TY21, TY22 and
TY2023.**

- Have you followed the following
steps?
 1. Right click on Form data file,
 2. Click on "Properties"

3. Copy the size in bytes (not "Size of disk") and
 4. Paste on Manifest element -
 <AttachmentByteSizeNum>000</AttachmentByteSizeNum>
- Have you ensured that required 1094/1095 B/Cs Form file data elements are present per Schema?
 - Are your manifest and data files well-formed extensible Markup Language (XML)?
 - Is the composition of your XML file in line with **Publication 5258**?
 - Have you run your manifest and form files through an XML Schema validator? 4

- Is your Transmission Form File uncompressed and sized under 100 MB?
- Have you ensured that namespaces have been defined and referenced correctly (See **Publication 5258**)
- Section 4.2.1 sample)?
- Have you ensured the test file indicator is correct (See **Publication 5258** 3.4.1)?
- Have you ensured the UTID is set correctly per the schema and **Publication 5258** specification (See **Publication 5258** Section 3.4.2)?
- Checks to avoid Data Element-driven Portal (TPE) Errors
 - Have you followed the special characters guidance in

Publication 5165 that prohibits use of Hash (#) and Double-Dash (--) characters and specifies the use of HTML escaped character equivalents, (e.g., "&" for Ampersand)?

- Are there commas or periods in the 'BusinessNameLn1' or 'BusinessNameLn2' or in
- 'AddressLine1' or 'AddressLine2'? If so, have you removed them?
- Have you scanned your document for commented out element names, e.g., <!--urn2:ACABusinessHeader>? Note that any occurrence of double dash will trigger a potential threat error and rejection

- If your Transmission has been rejected, have you updated your UTID? – Note that UTIDs are checked for uniqueness.

4 *IRS recommends that external users validate their XML files against the schemas provided by the IRS prior to submitting them to the IRS. Taking this step will help avoid discovering errors after the XML file is submitted. Performing this validation on the user end makes it easier and faster to identify and locate schema types of errors. Any tool which allows the external user to validate their XML files against the schemas, such as "Altova XML Spy" or "SoapUI" should be suitable.*

- Are your Transmission Form file and Manifest file encoded as UTF-8 without the Byte Order Mark (BOM)?

5. Transmitting to IRS– AATS

- Did you use the correct TCC, Software Developer for AATS testing and Transmitter and/or Issuer for Communication Testing?
- Can you clearly link the manifest of each Transmission to the data file?
 - for example, each Transmission could be placed in a directory?
- Are you in the upload screen of AATS?
- Have you named the form file per **Publication 5258** guidance?
- Have you saved the 'ReceiptId' along with your copy of the Transmission as sent?
- Have you obtained a status?
- If the status for all your required test submissions is "Accepted," did you contact the help desk for

confirmation and update of the TCC and/or Form Status? (Telephone Number 1-866-937-4130, for domestic calls, or 470-769-5100 (not toll-free) for international calls.)

- If the status is "Accepted with Errors," Have you checked against the Scenarios and **Publication 5164** and resubmitted?
- If the status is "Rejected," Have you checked against the scenarios / **Publication 5164** as well as guidance above and resubmitted?

6. Transmitting to IRS–Production Environment

- Have you passed the AATS UI Communications Test?
- Is the software you are using approved through the AATS testing process?

- Can you clearly link the manifest of each Transmission to the data file?
 - For example, each Transmission could be placed in a directory.
- Are you in the upload screen of Production –UI?
- Have you named the form file per **Publication 5258** guidance?
- Have you saved the 'ReceiptId' along with your copy of the Transmission as sent?
- Have you obtained a status?
 - If the status is "Accepted," No action required.
 - If the status is "Accepted with Errors," Have you reviewed the Error Data File to identify and correct errors?
 - If the status is "Rejected," Have you reviewed the Error

Data File to identify and fix errors?

- Did you resubmit the Transmission using the Replacement Process?
- Have you provided the 'OriginalReceiptId' of the first-rejected Transmission?
- Was your Replacement Accepted? – If not, have you fixed and resubmitted?
- If the status is "Partially Accepted, have you reviewed the Error Data File to identify and fix errors?
 - Did you resubmit the Rejected Submission(s) using the Replacement Process?
 - Have you provided the 'OriginalUniqueSubmissionId' of the first-rejected Submission?

- Was your Replacement Accepted? – If not, have you fixed and resubmitted?

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