

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

**For Software Developers and Transmitters**

**PROCESSING YEAR 2024**

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Volume 3 of 4



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### **4.4.1 | Threat Mitigation through ISS-UI:**

If an error has occurred upon upload of the Manifest and Form Data File, the user will be returned to the upload page with an error marked in red. Examples of the upload page and upload error page are shown below in Figures 4-13.

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## ACA Transmission File Upload

### Upload Manifest

Browse for your Manifest file in XML format.

**Note:** Only one Manifest file may be selected to coincide with this transmission.

Manifest File

Manifest\_C\_AATS\_2020.xml

BROWSE

### Upload Form

Browse for your Form file containing Form 1094B and all associated 1095Bs or Form 1094C and all associated 1095Cs in XML format. Once you have selected your files select "Transmit" to process the transmission.

**Note:** Only one Form file may be selected to coincide with this transmission. Your total transmission file size may not exceed 100MB and may only include XML file types.

Form File

1094C\_Request\_BB09J\_10862227T22365014

BROWSE

### Transmission

Once you click "Transmit", you will NOT be able to cancel your transmission.

If your file is successfully received after clicking "Transmit", a confirmation page will appear that contains the Receipt ID for this transmission. It is recommended that you save your Receipt ID in a secure location. If there was a problem with your file, an error page will be shown. Please correct the problem and try your transmission again.

**Note:** Due to file size limitations, please allow sufficient time for larger Form files to be transmitted.

CANCEL

TRANSMIT >

Figure 4-11: Example of UI Upload Page

If an error has occurred upon submission status requests, the Transmission Status Details page will display an error table depicting the error codes and corresponding error details. An example of the transmission status page is shown below in Figure 4-12.



[Contact Us](#) | [Home](#) | [Logout](#)

## Transmission Status Record

**⚠ 2 errors have occurred. See below for more information. If the problem continues, please [contact us](#).**

1. [No records found for TCC and Receipt ID combination.](#)
2. [No records found for TCC and Receipt ID combination.](#)

You may enter a Receipt ID applicable for the current tax year in the search tool to find a specific transmission. You must enter the Receipt ID **exactly** how it is written in your transmission confirmation.

**No records found for TCC and Receipt ID combination.**

TCC

**No records found for TCC and Receipt ID combination.**

Receipt ID

FIND

CLEAR

Figure 4-12: UI Check Transmission Status Page Showing the Search Error

## **4.4.2 | Threat Mitigation through ISS-A2A**

ISS-A2A will perform threat mitigation and initial validation on authorized connections. ISS-A2A will return a fault if a transmission contains a threat, if a transmission fails initial validation, or if a connection with the endpoint cannot be established and reject the transmission.

**Faults differ from errors** – a fault is an issue during transmission, whereas an error is the result of business rules processing failure. The Fault Generation process is common to each of ISS-A2A process flows. Fault messages generated to ISS-A2A are always routed to the transmitter via a SOAP message.

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# Section

5

## Section 5

# Validating the Transmission and Return Data

This section explains how the AIR System will perform validations of the transmission and return data via Schema validations, Transmission Header and Manifest validations, and Business Rule checks.

When AIR receives a transmission, the following tasks are executed in this order:

1. The Receipt ID and Timestamp are generated
2. Basic Manifest validations such as TCC validations are performed in synchronous session
3. If any condition fails with the TCC or Software ID, AIR will stop processing

4. The Receipt ID, Timestamp, and Unique Transmission ID (A2A only) are returned to the Transmitter
5. The Form Data File attached to the transmission is read and written to persistent storage
6. Verify "Attachment Byte Size Number" by calculation and comparison
7. Verify that the UUID extracted from the ACA Business Correlation ID is unique for the Transmitter Control Code (TCC) extracted from the ACA Business Correlation ID
8. Verify Transmission Type Code, Tax Year and Vendor Information
9. Verify Checksum and duplicate file validation
10. Schema Validation is executed in the Form Data File

11. The Form Data File is queued for processing against the AIR Business Rules
12. Errors identified during processing against the AIR Business Rules are written to the AIR database and inserted into an Error Data File that will be returned to the Transmitter in the Acknowledgement

When errors are identified with the transmission or AIR cannot read or write the Form Data File to persistent storage, the transmission will be rejected, and the appropriate error code and description will be returned to the Transmitter in the SOAP Response message.

If the Form Data File fails Schema validation, the transmission will be rejected. The appropriate error code and description relevant to Schema validation will be returned when the Transmitter retrieves the

Acknowledgement for the respective transmission.

When business rule errors are identified during processing of the Form Data File, AIR will record the error codes and descriptions and return those errors in the Error Data File attached to the Acknowledgement SOAP Response message as an MTOM encoded attachment.

**Note:** When entering a foreign address, AIR will only accept certain foreign country codes which are aligned with the codes that the Modernized e-File (MeF) application accepts. The list of allowable foreign country codes that IRS accepts is found at the following link: **[Foreign Country Code Listing for Modernized e-File \(MeF\)](#)**.

## **5.1 | Transmission Validation**

This section describes the checks that are made on the transmission and the errors that will be returned to the Transmitter if the transmission is rejected before it can be saved for further processing.

Table 5-1: AIR Error Categories

Error Prefix	General Description	Severity	Action
<b>AIRER</b> (File Read Error)	Unable to process request – cannot read or persist XML File	Transmission Rejected	Transmitter notified via SOAP Response to transmission message Transmitter resolves on read error, AIR resolves on write error
<b>HEADER- XXX MANIFEST-XXX (TY2016+) AIRMF (TY2015)</b> (Manifest Validation Error)	Error occurred validating the transmission Manifest or Header	Transmission Rejected	Transmitter notified via the Acknowledgement  Transmitter resolves
<b>AIRSH</b> (XML Schema Validation Error)	Error occurred during XML Schema Validation – missing data elements or schema not well formed	Transmission Rejected or Partially Accepted	Transmitter notified via the Acknowledgement  Transmitter resolves
<b>HEADER-XXX MANIFEST-XXX (TY2016+) AIRMF (TY2015)</b> (Duplicate File)	The XML File is a duplicate	Transmission Rejected	Transmitter notified via the Acknowledgement  Transmitter resolves
<b>HEADER-XXX MANIFEST-XXX, 1095B-XXX, 1094C-XXX, 1095C- XXX (TY2016+) AIREX, AIRMF (TY2015)</b> (Correction validation failure)	Correction Information provided is invalid	Transmission Rejected	Transmitter notified via the Acknowledgement  Transmitter resolves
<b>SHARED-XXX 1094B-XXX, 1095B-XXX, 1094C-XXX, 1095C-XXX (TY2016+) AIRTN (TY2015)</b> (TIN Validation Error)	TIN and Name do not match IRS records	Transmission Accepted with Error	Transmitter notified via the Acknowledgement  Transmitter is expected to correct the data and send correction record to IRS

Error Prefix	General Description	Severity	Action
<b>SHARED-XXX</b> <b>1094B-XXX, 1095B-XXX, 1094C-XXX, 1095C- XXX</b> <b>(TY2016+) AIRBR</b> <b>(TY2015)</b> (Business Rule Validation Error)	Error occurred while processing the record against the business rules	Transmission Accepted with Error	Transmitter notified via the Acknowledgement Transmitter is expected to correct the data and send correction record to IRS



### **5.1.1 | Missing or Multiple Attachments**

Checks for missing or multiple attachments occur during the transmission synchronous process. AIR first validates that one and only one Form Data File is attached to the transmission. If there are no files attached, AIR will reject the transmission and return the appropriate error code and error description. If there is more than one XML Form Data File attached to the transmission, AIR will reject the transmission and return the appropriate error code and error description.

### **5.1.2 | Error Reading or Persisting the Form Data File**

Errors reading or persisting the Form Data File occurs during the transmission synchronous process. AIR extracts the Form Data File from the MTOM encoded attachment, reads the file and stores the file to persistent storage. If AIR cannot read, or

persist the Form Data File, AIR will reject the transmission and return an error code with a prefix ***AIRER***.

### **5.1.3 | Manifest Verification Failure**

Manifest verification checks occur after receipt processing (reading and persisting the XML Form Data File).

AIR will perform the following checks against the data included in the Manifest and return any errors found when the Transmitter retrieves the Acknowledgement for the transmission:

- Verify that the Test File Indicator is set to 'P' (PROD)
- Verify that the Transmitter Control Code (TCC – included in the ACA Business Correlation ID) is valid, in the “Active” status, and authorized to transmit the Information Returns included in the transmission

**Note:** If the transmission is rejected with Header-005 or Header-006 (SysError 1 or 2) wait 48 hours, then retransmit.

- Verify that the TCC is authorized (Roles - Issuer or Transmitter) to transmit the forms in the transmission and that the forms are in Production "P" status
- Verify TCC is active and permitted to submit specific form
- Verify that the Software ID is authorized for PROD and in the "P" status
- Verify Software ID is active for specified payment year on the manifest
- If any conditions fail in TCC or Software ID, AIR will stop processing
- Verify "Attachment Byte Size Number" by calculation and comparison
- Verify that the UUID extracted from the ACA Business Correlation ID is unique for the Transmitter Control Code (TCC)

extracted from the ACA Business Correlation ID

- Verify Transmission Type Code, Tax Year and Vendor Information
- Verify the checksum in the manifest against the computed SHA-256 Checksum on the Form Data Files submitted by transmitter
- Verify duplicate file validation based on checksum number and status of the transmission

**Note:** If an error occurs during TCC authorizations, processing stops at that point for security reasons and the remainder of the Manifest is not validated.

If the above verifications fail, AIR will reject the transmission and return a Business Rule error with a prefix MANIFEST or HEADER for TY2016 forms & beyond or an Error code prefixed with AIRMF for TY2015 forms with the following two exceptions, where these

Business Rules are returned rather than an Error Code:

**MANIFEST-001:** If Manifest 'PriorYearDataInd' has a choice of "Yes" indicated, then 'PaymentYr' must be equal to the Processing Year minus two or more years

**MANIFEST-002:** If Manifest 'PriorYearDataInd' has a choice of "No" indicated, then 'PaymentYr' must not be equal to the Processing Year minus two or more

### **5.1.4 | Duplicate XML File Detected**

Duplicate file checks occur after the Transmitter has successfully submitted the transmission to IRS. AIR checks the computed SHA-256 Checksum and the size of the Form Data File against previously processed Form Data Files submitted by the respective TCC. If the checksum that AIR identified from the Form Data File on persistent storage match a Form Data File previously transmitted by that TCC, the file

will be rejected as duplicate and return a corresponding duplicate error code with prefix MANIFEST for TY2016 forms and beyond.

- The Form Data file will not be identified as duplicate if the previously submitted file status is "REJECTED"

### **5.1.5 | Manifest and XML File Schema Validation Failure**

Manifest schema validation occurs before the Transmitter has successfully submitted the transmission to IRS. Forms 1094/1095-B and 1094/1095-C Manifest schema and XML file Schema Validation occurs after the Transmitter has successfully submitted the transmission to IRS. IRS recommends each return be run against a validating parser prior to being submitted to IRS. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors. A validating parser compares the XML document to the defined

elements and attributes of the schemas to ensure a well-formed document that adheres to the XML Schema is transmitted to IRS.

**Schemas provide the basic definition for elements (i.e., field length, data type, prescribed patterns, enumerations, etc.).**

Data integrity depends on each data element complying with the data format specifications. If the ACA Information Return preparation software uses IRS-defined XML schemas to create the XML information return, there should be no data format errors in the return. The AIR System verifies this by validating each return in the transmission file against the schemas.

The information return documents must conform to the version of the XML schema they specify. AIR conducts XML schema validation on the Form Data File before processing. Any schema validation failures are reported back to the originating entity. If the XML does not conform to the XML Schema

(missing required elements or XML not well formed), AIR will reject or partially accept the transmission and return an error code with a prefix **AIRSH**.

The Error Data File contains the error codes, the error descriptions, and the XPath reference to the element found to be in error.

Effective January 2017, the AIR schemas don't allow empty or null values within schema tags. All data elements present by virtue of an opening and a closing tag must contain a value. Empty or null tags (even for optional data elements) will result in a transmission rejection. Do not include tags for optional data elements that are empty.

**Note:** When an error is found during schema validation, processing stops when schema validation completes. No Business rules will be applied to the submission, and if the error is found in the Manifest, the submission (XML archive) will not be schema validated either.



Table 5-2 below includes notional samples of schema validation business rules.

**Table 5-2: Schema Validation Business Rules**

<b>Error Code</b>	<b>Error Description Text</b>	<b>Error Category</b>	<b>Action</b>
AIRSH100	XML Schema Validation Failed - not well formed or missing required elements.	XML Error	Transmission rejected or partially accepted

AIRSH100/AIRSH200 occurs when element schema definition does not follow the pattern. (For example: type, length, spaces, missing a required element, or using both elements in a choice field, etc.)

## 5.1.6 | Business Rule Errors

Business rule checks occur after the Transmitter has successfully submitted the transmission to IRS.

To the extent possible, the AIR business rules have been standardized across all information returns currently available in AIR. As additional information returns migrate to the modernized architecture, the associated business rules for those returns will be rewritten to maintain the standardization across all form types.

Beginning with Tax Year 2016 submissions, error files returned to Transmitters will show exactly which business rules were violated by the transmission rather than displaying which error codes were triggered. These rules will have a one-to-one relationship to the rules posted on the [\*\*Affordable Care Act Information Returns \(AIR\)\*\*](#) page. The change is designed to help Transmitters

better understand the exact nature of the business rule violation.

The following error information will be returned to the Transmitter when IRS identifies errors associated with a business rule for TY2016 and beyond forms:

- Header level: HEADER-XXX-XX
- Manifest level: MANIFEST-XXX-XX
- Form level: 1094B-XXX-XX, 1095B-XXX-XX, 1094C-XXX-XX, 1095C-XXX-XX, SHARED-XXX

**Note:** The first “XXX” is sequential numbering of Business Rule; second “XX” is version number of the Business Rule (as needed; left off for first version)

Beginning with Tax Year 2017, Form level rules also include Shared rules for some of the Covered Individual Group on Forms 1095-B and 1095-C. The shared rules are displayed as Shared-XXX.

Certain business rules (those with a severity of “Report Error and Reject if Over Threshold”) may cause a rejection of the entire submission, if violated in more instances than the threshold allows. If this happens, the Transmitter will receive an Error Data File containing all the rules that were violated plus a generic “Threshold” error for each threshold that was exceeded. It is the responsibility of the Transmitter to correct all business rule errors and retransmit a replacement. Business rules for the AIR forms are posted to **Affordable Care Act Information Returns (AIR)** page.

# Section

6

# Section 6

## Acknowledgement Files

Once the transmission is received, the Form Data File is read and written to persistent storage, and checks are made on the Transmission Manifest Data, the Receipt ID, Timestamp, and Unique Transmission ID are returned to the Transmitter as part of the synchronous session. The AIR System responds with a receipt for the transmission or an error explaining what was wrong, if anything, with the transmission. The XML Form Data File is then queued for processing within AIR.

When AIR receives a status request, an Acknowledgement file is generated indicating the status of the transmission (Processing, Partially Accepted, Accepted, Accepted with Errors, Rejected, and Not Found) and is available for the Transmitter to retrieve.

Transmitters should wait at least 10 minutes after the "Receipt ID" is provided to request the Acknowledgement for a transmission. The Acknowledgement includes an uncompressed native XML Error Data File that contains errors found during validation. If there are no errors found during validation, the Error Data File is not included in the Acknowledgement and the transmission processing status will be "Accepted".

The XML Error Data File attached to the Acknowledgement is constrained to 200 MB. If the number of validation errors identified result in the XML File exceeding the 200 MB constraint, the file will be truncated, and a message will be inserted at the end of the file indicating that the file was truncated.

**Note:** During peak processing periods, the Acknowledgement may not be ready for several hours, and can take up to 7 days after the "Receipt ID" is provided.

The Transmission Acknowledgement will include:

- Transmitter Control Code
- Unique Transmission ID
- Form Type Code
- Timestamp
- Submission Status Code: Accepted, Rejected, Processing, Partially Accepted, Accepted with Errors, Not Found
- Error Message Detail
  - Error Message Code (Error Code or Business Rule number)
  - Error Message Text (Error Code or Business Rule Description)
  - XPathContent (link to schema error AIRSHXXX location within the transmitted Form Data File.)



**Note:** The XPath identifies the specific data element and instance in an enumerated group, if applicable, causing the violation.

- Document System File Name
- Checksum Augmentation Number (SHA-256) – if a file is attached to the Acknowledgement
- Attachment Byte Size Number

Refer to the items in the Acknowledgement Schema (in the IRS-Form1094-1095BCTransmitterRespMessage. xsd file), for all the items that can be included in the Acknowledgement.

## **6.1 | Acknowledgement Schema**

AIR returns an Error Data File with the Acknowledgement when errors are found in the transmission. The same data file is shared by all ACA Information Returns (Forms 1094/1095-B and 1094/1095-C). The table below explains some of the elements in the Acknowledgement:

Table 6-1: AIR Forms Acknowledgement Schema Elements

Element Name	Explanation
UniqueTransmissionId	The UTID AIR derived from the ACA Business Correlation ID (See Section 3.2 of this document)
TransmitterControlCd	The Transmitter Control Code that submitted the transmission – must match the TCC provided in the Acknowledgement request
ShipmentRecordNum	A value computed by AIR TCC+2 character alphanumeric <ul style="list-style-type: none"><li>■ A value computed by AIR – TCC+00</li></ul> The two zeros appended to the TCC are static and constant in the ShipmentRecordNum for all transmissions processed through AIR
ReceiptId	The Receipt ID returned to the Transmitter when this transmission was submitted to IRS
FormTypeCd	The Form Type included in the transmission
Timestamp	A Timestamp when the Acknowledgement was provided to the Transmitter
SubmissionStatusCd	One of: <ul style="list-style-type: none"><li>■ Accepted</li><li>■ Rejected</li><li>■ Processing</li><li>■ Accepted with Errors</li><li>■ Partially Accepted</li><li>■ Not Found</li></ul>
ErrorMessageDetail	A specific Business Rule number and description for TY2016 & later. AIRER & AIRSH for all tax years.
DocumentSystemFileNm	The name of the uncompressed native XML file in the MTOM encoded attachment – applies only when a file is attached
ChecksumAugmentationNum	The SHA-256Type checksum value computed against the uncompressed native XML file in the MTOM encoded
AttachmentByteSizeNum	The Byte size of the uncompressed native XML file in the MTOM encoded attachment – applies when a file is attached

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## 6.2 | Retrieving Acknowledgements

Transmitters must have an active IRS account and been approved to transmit ACA Information Returns. See Section 2 above for information about obtaining an account and applying for an ACA Information Return TCC. The AIR System will allow the Transmitter to either transmit submissions to IRS and/or retrieve Acknowledgements for those transmissions from IRS. The Acknowledgement File consists of the status of the transmission and contains details such as any business rules validation errors, and TIN validation failures that were found when the XML transmission file (Form Data File) is processed. The status of the transmission includes one of the following:

- **Accepted** – (IRS has successfully processed and accepted the transmission: No XML Error Data File or MTOM encoded attachment is included)

- **Rejected** – (IRS rejected the transmission as it could not be processed successfully: An XML Error Data File or MTOM encoded attachment may or may not be included)
- **Processing** – (IRS has not completed processing the transmission: No XML Error Data File or MTOM encoded attachment is included)
- **Partially Accepted** – (IRS has successfully processed the transmission (accepted and rejected one or more submissions contained in the transmission): An XML Error Data file or MTOM encoded attachment may or may not be included)
  - No fatal errors were identified while processing the transmission metadata
  - At least one submission within the transmission was accepted (with or without errors)

- At least one submission within the transmission was rejected as unusable data
- **Accepted with Errors** – (IRS has successfully processed and accepted the transmission with some errors: An XML Error Data file or MTOM encoded attachment is included containing the details)
- **Not Found** – (The Receipt ID or the UTID in the request was not found: No XML Error Data File or MTOM encoded attachment is included)

The details of errors found when IRS processed the XML Form Data File are made available to the Transmitter via display on their web browser (UI channel) or are included in an XML Form Data File attached to the SOAP Response in an MTOM encoded attachment (A2A channel). If the error detail exceeds the 200 MB limit, the error reporting will be truncated and a message indicating

that the error detail was truncated will be included in the file.

### **6.2.1 | Error Data File**

The sample Error Data File provided in Figure 6-1 below is an example of what the transmitters will receive in the Acknowledgement File when there are errors found in the transmissions. Each field will specify detailed information of the submissions and its errors.

In the example provided:

Submission Status Cd specifies the status of one Form 1094 and its Forms 1095

**<SubmissionLevelStatusCd>***Accepted with Errors***</SubmissionLevelStatusCd>**

To understand all the errors regarding Form 1094, follow the TransmitterErrorDetailGrp which has



***<UniqueSubmissionId>1095C-15-00000004|1</UniqueSubmissionId>***  
**(ReceiptId | SubmissionId)**

To understand all the errors regarding Form 1095 for that Form 1094, follow the TransmitterErrorDetailGrp which has

***<UniqueRecordId>1095C-15-00000004|1|1</UniqueRecordId>***  
**(ReceiptId | SubmissionId | RecordId )**

***<UniqueSubmissionId>1095C-15-00000004|1</UniqueSubmissionId>***  
**(ReceiptId | SubmissionId)**

The *TransmitterErrorDetailGrp*, which is a repeating group, will be present if more than one error is present. The *TransmitterErrorDetailGrp* contains the ErrorMessageCd, the ErrorMessageText, and the XPathContent. The XPath identifies the specific data element and instance in an enumerated group, if applicable, causing the violation.

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```

<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<ns3:FormBCTransmitterSubmissionDtl
  xmlns="urn:us:gov:treasury:irs:ext:aca:air:tyYY" xmlns:ns2="urn:us:gov:treasury:irs:common"
  xmlns:ns3="urn:us:gov:treasury:irs:msg:form1094-1095Bctransmittermessage">
  <ACATransmitterSubmissionDetail>
    <TransmitterErrorDetailGrp>
      <SubmissionLevelStatusCd>Accepted with Errors
      </SubmissionLevelStatusCd>
      <UniqueSubmissionId>1095C-19-00000004|1</UniqueSubmissionId>
      </TransmitterErrorDetailGrp>
      <TransmitterErrorDetailGrp>
        <UniqueRecordId>1095C-19-00000004|1|2</UniqueRecordId>
        <ns2:ErrorMessageDetail>
          <ns2:ErrorMessageCd>1095C-041-02</ns2:ErrorMessageCd>
          <ns2:ErrorMessageTxt>If Form 1095C 'BirthDt' in
'CoveredIndividualGrp' has a value, then it must not occur in the future
(greater than current processing date)</ns2:ErrorMessageTxt>
          <ns2:XpathContent>/Form109495CtransmittalUpstream/Form1094CUpstreamDetail/Form1095CUpstreamDetail/
CoveredIndividualGrp[1]/BirthDt
          </ns2:XpathContent>
          </ns2:ErrorMessageDetail>
        </TransmitterErrorDetailGrp>
      </TransmitterErrorDetailGrp>
      <ns2:ErrorMessageDetail>
        <ns2:ErrorMessageCd>MANIFEST-013</ns2:ErrorMessageCd>
        <ns2:ErrorMessageTxt>The value in Manifest 'TotalPayeeCount' must equal
the number of 1095s within the submission </ns2:ErrorMessageTxt>
        </ns2:ErrorMessageDetail>
      </TransmitterErrorDetailGrp>
    </TransmitterErrorDetailGrp>
    <UniqueRecordId>1095C-19-00000004|1|1</UniqueRecordId>
    <ns2:ErrorMessageDetail>
      <ns2:ErrorMessageCd>1095C-042-02</ns2:ErrorMessageCd>
      <ns2:ErrorMessageTxt>If Form 1095C 'BirthDt' in
'CoveredIndividualGrp' has a value, then it must not be earlier than
Tax Year minus 120 years</ns2:ErrorMessageTxt>
      <ns2:XpathContent>/Form109495CtransmittalUpstream/Form1094CUpstreamDetail/Form1095CUpstreamDetail/
CoveredIndividualGrp[1]/BirthDt
      </ns2:XpathContent>
      </ns2:ErrorMessageDetail>
    </TransmitterErrorDetailGrp>
  </ACATransmitterSubmissionDetail>
</ns3:FormBCTransmitterSubmissionDtl>

```

Figure 6-1: Sample of an Error Data File

- The Error Data File will contain details regarding which business rules were violated.
- The Error Data File will also contain the XPath for each error. The XPath can be used to pinpoint the data element that caused the violation and will be helpful in resolving and correcting errors.
- When the same business rule is violated too many times, the entire submission will be rejected, and a generic threshold error will be returned in the Error Data File.



```
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<ns3:FormBCTransmitterSubmissionDtl
  xmlns="urn:us:gov:treasury:irs:ext:aca:air:tyYY" xmlns:ns2="urn:us:gov:treasury:irs:common"
  xmlns:ns3="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage">
  <ACATransmitterSubmissionDetail>
    <TransmitterErrorDetailGrp>
      <SubmissionLevelStatusCd>Rejected</SubmissionLevelStatusCd>
      <UniqueSubmissionId>1094B-21-00001083|100</UniqueSubmissionId>
    </TransmitterErrorDetailGrp>
    <TransmitterErrorDetailGrp>
      <SubmissionLevelStatusCd>Rejected</SubmissionLevelStatusCd>
      <UniqueSubmissionId>1094B-21-00001083|200</UniqueSubmissionId>
    </TransmitterErrorDetailGrp>
    <TransmitterErrorDetailGrp>
      <UniqueSubmissionId>1094B-21-00001083|100</UniqueSubmissionId>
      <ns2:ErrorMessageDetail>
        <ns2:ErrorMessageCd>1094B-007-01</ns2:ErrorMessageCd>
        <ns2:ErrorMessageTxt>Form 1094B 'BusinessName' and 'EmployerEIN' must match the IRS
database.</ns2:ErrorMessageTxt>

<ns2:XpathContent>/Form109495BTransmittalUpstream/Form1094BUpstreamDetail/EmployerEIN</ns2:XpathContent>
      </ns2:ErrorMessageDetail>
    </TransmitterErrorDetailGrp>
    <TransmitterErrorDetailGrp>
      <UniqueSubmissionId>1094B-21-00001083|200</UniqueSubmissionId>
      <ns2:ErrorMessageDetail>
        <ns2:ErrorMessageCd>1094B-007-01</ns2:ErrorMessageCd>
        <ns2:ErrorMessageTxt>Form 1094B 'BusinessName' and 'EmployerEIN' must match the IRS
database.</ns2:ErrorMessageTxt>

<ns2:XpathContent>/Form109495BTransmittalUpstream/Form1094BUpstreamDetail/EmployerEIN</ns2:XpathContent>
      </ns2:ErrorMessageDetail>
    </TransmitterErrorDetailGrp>
  </ACATransmitterSubmissionDetail>
</ns3:FormBCTransmitterSubmissionDtl>
```

Figure 6-2: Sample of an Error Data File with TIN Validation

## 6.2.2 | Retrieving Acknowledgements via the UI Channel

The Transmitter will log in to the appropriate UI Channel link (AATS or Production) available on the [Affordable Care Act Information Returns \(AIR\)](#) page on IRS.gov to submit a request to retrieve the processing status and error detail of their transmission, which is known as the Acknowledgement. To retrieve the Acknowledgement, the Transmitter must select the option to retrieve Acknowledgement and provide their Transmitter Control Code (TCC) and the Receipt ID or the UTID from the transmission for which they are requesting the processing status. Once the required information is interactively entered, the user submits the request.

**Note:** When retrieving acknowledgements via the UI Channel, no XML files are required to be uploaded.

IRS retrieves the transmission status and provides the capability to view the error detail, if processing errors were identified as part of the synchronous session. From the UI Channel, the Error Data File may also be downloaded by the Transmitter for detailed analysis of the corrections required.

For details on how to construct and receive status and acknowledgements, see **Publication 5258, AIR Submission Composition and Reference Guide**, on the **Affordable Care Act Information Returns (AIR)** page.

### **6.2.3 | Retrieving Acknowledgements via the A2A Channel**

The Transmitter will be required to include their digital certificate and a digitally signed hash of the message in the WS-Security Header of the SOAP Message and invoke the appropriate URL for the Web Service endpoint that exposes the IRS-ACAackngService service within the

ACAGetTransmitterBulkRequestStatus.wsdl.

The Receipt ID or the UTID is required for a Transmitter to retrieve the Acknowledgement for the respective transmission.

Required information pertaining to the Transmitter and the transmission are included as part of the SOAP message (in the SOAP Header) that is transmitted to IRS in a SOAP Request message.

IRS validates the SOAP message and performs security scanning and XML Schema

validation on the inbound transmission. 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, IRS retrieves the acknowledgement including the status and the Error Data File (if processing errors were identified by IRS), and returns them in the SOAP Response message as part of the synchronous session. The Error Data File (if included) is an uncompressed native XML formatted file that will not exceed 200 MB attached to the message as an MTOM encoded attachment.



# Section

7

# Section 7

## Corrections and Replacements

### 7.1 | Corrections Process

**Corrections can only be made to previous transmissions that have been “Accepted, Accepted with Errors or Partially Accepted”.** Transmitters should file corrections with IRS as soon as possible and furnish a copy of the corrected return to the Recipient. Transmissions containing correction records must only contain corrections and should not include any “Original” records. Corrections may be filed for the following form types:

- Form 1095-B
- Form 1094-C, Authoritative Transmittals only

- Form 1095-C

**Note:** Although both the Form 1094-B and Form 1094-C are transmittal forms, the Form 1094-B is purely a transmittal document and, therefore, does not require correction. The Form 1094-C Authoritative Transmittal contains additional information that may need correction. The Form 1094-C must be submitted alone when a correction is required to the Form 1094-C, Authoritative Transmittal itself. Otherwise, the Form 1094-C must be submitted with one or more “corrected” Forms 1095-C.

The correction process can be utilized when:

- IRS notifies the Transmitter or Issuer of one or more errors on the transmittal (Form 1094-C Authoritative Transmittal) or information returns (Forms 1095-B or Forms 1095-C) filed.
- The Transmitter or Issuer identifies one or more errors on the transmittal (Form

1094-C Authoritative Transmittal) or information returns (Forms 1095-B or Forms 1095-C) filed.

- The Employee or Covered Individual reports an error

The unique identifiers assigned by AIR allow corrections to the specific record(s), both transmittal records (Forms 1094) and information return records (Forms 1095) defined above in Section 3.

See the example and figure below illustrating multiple corrections to a single record.

For example, the Form 1094 data located in submission 10 of a transmission would have a USID as follows:

**USID= 1094B-PY-00700283|10**

The Form 1095 data located in record 2 of submission 10 of a transmission would have a URID as follows:

**URID= 1094B-PY-00700283|10|2**

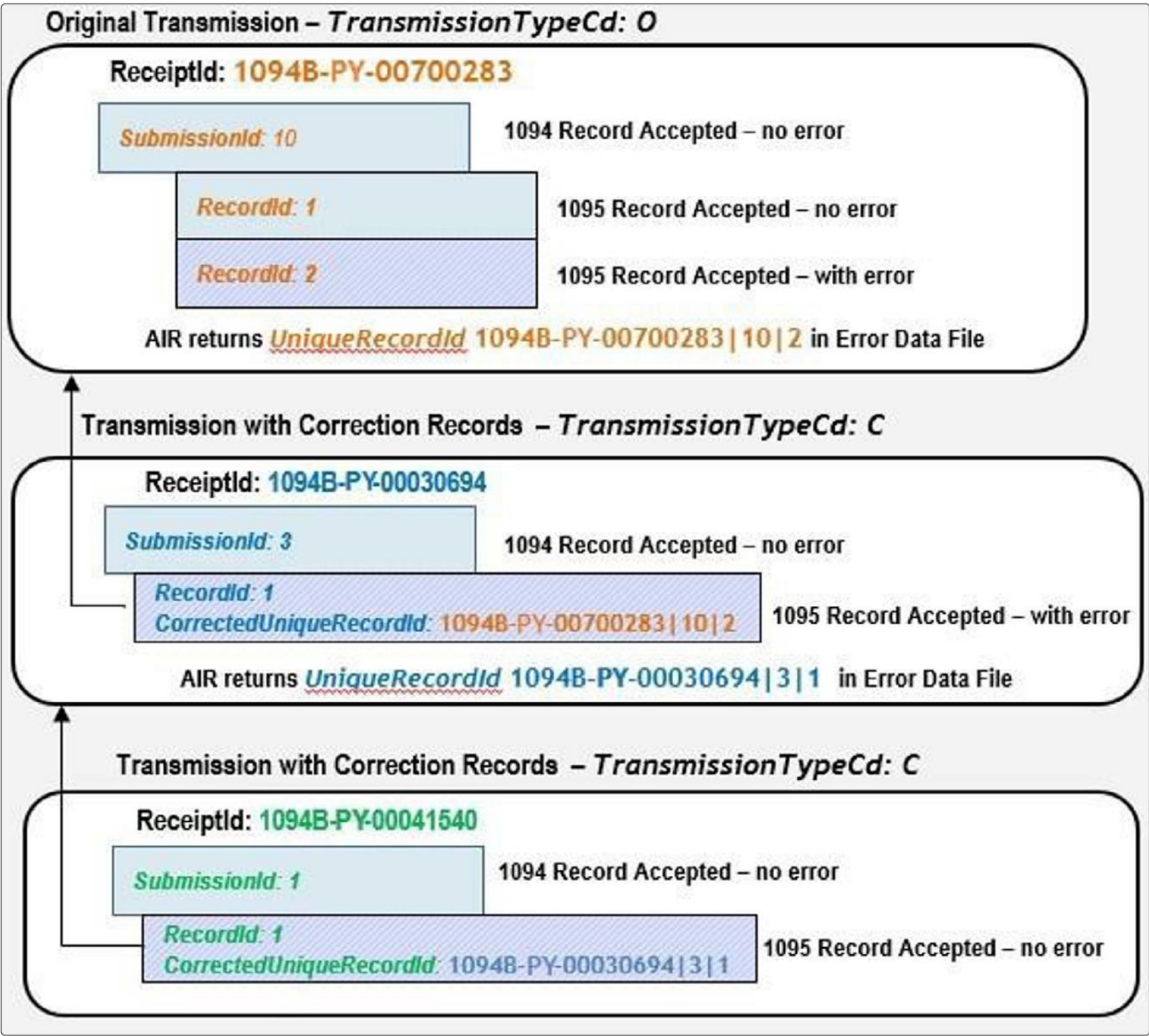


Figure 7-1: Reference Records to be Corrected

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## 7.1.1 | Transmitting Corrections

### Guidelines for transmitting corrections:

- Do not submit original and corrected documents in the same file
- If the transmission is identified as containing corrections in the Manifest (*TransmissionTypeCd* is 'C'), then the "*CorrectedInd*" in the Form Data File has to be set to "1" and must include either the "*CorrectedUniqueSubmissionId*" (if the correction is for Form 1094-C) or the "*CorrectedUniqueRecordId*" (if the correction is for Form 1095) which references the record that is being corrected
- If a Correction is found to be in error and needs to be corrected, submit a Correction to the most recently accepted Correction – **File only one Correction per Unique Submission ID when correcting a Form 1094-C Authoritative**

## **Transmittal or Unique Record ID when correcting a Form 1095**

- Correction records will carry both a "Record ID" to uniquely identify the correcting record, as well as the Unique ID of the 1094-C or 1095 Record to be corrected
  - For Form 1094-Cs use "SubmissionId" and "CorrectedUniqueSubmissionId"
  - For Form 1095-Bs and Cs use "RecordId" and "CorrectedUniqueRecordId"
- Always include the complete record for Correction; do not supply only the Corrected data elements within the correcting record
- When the transmission is Accepted with Errors and the only errors identified are Manifest errors with a severity of "Report Error", these errors cannot be corrected,



and the messages are for informational purposes only

### **7.1.2 | Transmitting Form 1094-C Corrections (Authoritative Transmittals Only)**

**Note:** The system can accept original transmissions for any tax year listed on [irs.gov](https://www.irs.gov) (2015, 2016, 2017, 2018, 2019, 2020, 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 and not for 2015 or 2016. If an original transmission requires corrections to the Form 1094-C Authoritative Transmittal, include the following (see schema and business rules):

- Populate the Form 1094-C "***CorrectedInd***" with "1"

- A “**UniqueTransmissionId**” for the transmission
- A “**TransmissionTypeCd**” in the Manifest should be “C” for corrections
- A “**SubmissionId**” (SID) for the correction Transmittal record
- The “**CorrectedUniqueSubmissionId**” (CUSID) identifying the record that is being corrected
- A “**CorrectedSubmissionPayerName**” this is the Payer Business Name from the submission (1094-C) being corrected
- And “**CorrectedSubmissionPayerTIN**” this is Payer Taxpayer Identification Number (EIN) from the submission (1094-C) being corrected

Examples of key data fields from the original record to be corrected are the Name of ALE Member (Employer) and the Employer Identification Number (EIN). **Note:** These

fields are necessary to allow IRS to associate the correction record to the original record even when the Unique ID's don't match. Do not attach any Forms 1095-C.

**Note:** Please remember to mark the Corrected Form 1094-C as an "Authoritative Transmittal" and to complete the entire record Parts I, II, III and if applicable Part IV (not just the Name and EIN).

When correcting Form 1094-C Authoritative Transmittal entity data that also appears on associated Forms 1095-C (Name and EIN), it is not necessary to submit changes to every associated Form 1095-C in order to correct that information on the Forms 1095-C. IRS internal systems will associate appropriate entity information to existing Form 1095-C records.

## 7.1.3 | Transmitting Forms 1095-B or 1095-C Corrections

If an original transmission requires corrections to the Forms 1095-B and 1095-C, include the following (see schema and business rules):

- Populate the Form 1095-B or 1095-C "***CorrectedInd***" with "1". **Note:** The "***CorrectedInd***" in the Form 1094-C should be "0". The Form 1094-B is purely a transmittal document and, therefore, does not have a "***CorrectedInd***".
- A "***UniqueTransmissionId***" for the transmission
- "***TransmissionTypeCd***" in the Manifest should be "C" for corrections
- A "***SubmissionId***" for the Transmittal (Form 1094) record
- A "***RecordId***" of the correction record

- The "***CorrectedUniqueRecordId***" (CURID) identifying the record that is being corrected
- Include the other required fields in the "***CorrectedRecordRecipientGrp***"

Elements in the

"***CorrectedRecordRecipientGrp***" include Recipient Name and TIN from the original record to be corrected.

- For a Form 1095-B provide the Business or Individual name and TIN,
- For a Form 1095-C provide the Employee name and TIN.
- 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.

**Note:** "AuthoritativeTransmittalInd" is now required on "1094C". When filing a form "1095C" correction, the "AuthoritativeTransmittalInd" should be marked "0". These fields are necessary to allow IRS to associate the correction record to the original record even when the Unique IDs don't match.