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Issue Number: HCTT 2015-71
Inside This Issue

Publication Helps Health Coverage Providers and Employers Understand ACA Information Return Electronic Filing
Critical AIR Information for Software Developers and Transmitters

Health coverage providers and applicable large employers – and those assisting them in preparation for electronically filing the 2015 health care information returns - need to understand the IRS ACA Information Return electronic filing process. Publication 5165, [Guide for Electronically Filing Affordable Care Act Information Returns for Software Developers and Transmitters](#), outlines the communication procedures, transmission formats, business rules and validation procedures for returns transmitted electronically through the AIR system. To develop software for use with the AIR system, software developers, transmitters, and issuers should use the guidelines provided in this publication along with the XML schemas published on [IRS.gov](#).

The procedures outlined in Publication 5165 should be used when the following information returns are

transmitted electronically:

- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1095-B, Health Coverage
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

The transmittal Forms 1094-B and Forms 1094-C provide information about the issuer of the ACA information returns, while the Forms 1095-B and 1095-C provide information about the covered individuals. The procedures in Publication 5165 should be used in conjunction with the most current version of the following publications:

• Publication 4557 – Safeguarding Taxpayer Data: A Guide for Your Business

 o This publication provides information on legal requirements to safeguard taxpayer data.

• Publication 4600 – Safeguarding Taxpayer Information Quick Reference Guide for Businesses

 o This publication provides information on requirements to safeguard taxpayer information, safeguarding techniques, and data security incidents.

• Publication 5164 – Test Package for Electronic Filers of Affordable Care Act Information Returns

 o This publication contains general and program specific testing information for use in completing the

The following guides and documents provide additional guidance for filing electronically through AIR.

• AIR Submission Composition and Reference Guide

 • Guidance to IRS external partners, such as software developers, transmitters and issuers, with composing submissions and transmission files that are sent to the IRS for processing

• Automated Enrollment External User Guide

 • The purpose of this document is to describe the

user interface for the Automated Enrollment Application. The AE application provides authorized delegated users the ability to enroll and update Application System Identifications using the Integrated Enterprise Portal.

AIR publications and guides can be found at the [AIR Program page](#) on IRS.gov.

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