



Affordable Care Act Information Returns (AIR) Program

Affordable Care Act (ACA) information returns and transmittals are electronically filed through the ACA Information Return system, also known as AIR.

We moved Affordable Care Act Information Returns (AIR) Program System Operational Status information to a [new section of IRS.gov](#) so we can serve you better. We invite you to bookmark the page for faster access.

Program Overview

Under the Affordable Care Act (ACA), insurance companies, self-insured companies, and large businesses and businesses that provide health insurance to their employees must submit information returns to the IRS reporting on individual's health insurance coverage.

Other non-ACA information returns, such as Forms 1099, can be electronically transmitted through the [Filing Information Returns Electronically system](#), also known as FIRE. The AIR system has different requirements than FIRE. You must follow the AIR procedures explained on this page even if you have previously used FIRE.

ACA information returns include:

- 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

Anyone required to file 250 or more information returns, must file them electronically. This requirement applies separately for each type of return and separately to each type of corrected return. All filers are encouraged to electronically file even if you have less than 250 returns.

Here's what you need to know to get started with AIR:

In general, if you are a software developer, transmitter, or issuer required to file 250 or more returns or want to file electronically, you will need to register with e-Services and get a Transmitter Control Code (TCC).

- **Software Developer:** An organization writing either origination or transmission software according to IRS specifications.
- **Transmitter:** A third-party sending the electronic information returns data directly to IRS on behalf of any business.
 - Note: If you are transmitting returns for your own company in addition to transmitting returns on behalf of another business, you do not need both the Transmitter and Issuer role. You can file all returns as a Transmitter.

- Issuer: A business filing their own ACA Information Returns
 - Note: If you are an issuer using a third party to transmit your returns (that is, you are not transmitting information returns directly to the IRS), you should not apply for a TCC and do not need to follow the steps below.

Complete the steps below if you are a:

- **Software developer** who will develop software for use in creating electronic files for ACA Information Returns.
- **Transmitter** who will transmit information returns to the IRS.
- **Issuer who will transmit** information returns directly to the IRS.

Step 1: Register to use IRS e-Services Tools

Before using any IRS e-Services tools - including the AIR system - all responsible officials and contacts in the business or organization must complete the [e-Services Registration](#).

To complete the registration process, you must log back into the e-Services web site within 28 days of your registration to enter your confirmation code you receive via U.S. Postal Mail. Responsible Officials and Contacts must register through e-Services before you can apply for your TCC.

Step 2: Apply for your Information Return Transmitter Control Code - TCC

In addition to registering for IRS e-Services tools, software developers, transmitters and issuers must also have a TCC to electronically file AIR Forms 1094/1095-B and 1094/1095-C. After you register with e-services and complete the confirmation process, you will have access to the ACA Application for TCC.

You must complete the application and the Responsible Officials must sign the terms of agreement with the PIN they created during the registration process. When the application is in completed status, the Transmitter Control Code(s) will be visible online and will be mailed to you via U.S. Postal mail.

Each role selected on the application - software developer, transmitter and issuer - results in a separate TCC. When conducting software testing with the IRS, use the software developer TCC, if you are transmitting information returns you will use the transmitter or issuer TCC.

Learn More about Step 2:

The [Tutorial for Affordable Care Act Application for TCC](#) provides step-by-step instructions for applying for an AIR TCC.

Step 3: Test Communication with AIR System

Software developers, transmitters and issuers must pass all applicable test scenarios. This will help ensure you can communicate with the IRS before you submit information returns through the AIR system.

- **Software Developers** are required to annually pass Affordable Care Act Assurance Testing System (AATS) testing to transmit information returns to the IRS. You will need a new Software ID for each tax year and each ACA Information Return package they support.

- **Transmitters and Issuers** must use approved software to perform the communications test. You are only required to successfully complete the communication test once.

Information for Tax Year 2017:

- AIR TCCs for Transmitters and Issuers that are in Production status will remain in Production status. No additional testing is needed for Tax Year 2017.
- Software Developers need to update their ACA Application for TCC each year to obtain a new software identification number for the new tax year
- Software Developers who passed testing for Tax Year 2015 and/or Tax Year 2016 do not need to test for Tax Year 2017. Software IDs are scheduled to move to Production one week from the date the software IDs are assigned.
 - When the 2017 software packages are added, Responsible Officials will need to re-sign the ACA Application for TCC.
 - AIR Transmissions (both live and test) will reject if the ACA Application for TCC is not signed and in Completed status.
 - Allow 48 hours before transmitting to Production after passing any required testing.

Learn More about Step 3:

[Publication 5164, Test Package for Electronic Filers of Affordable Care Act \(ACA\) Information Returns \(AIR\)](#), contains general and program specific testing information for use with AATS ((AIR) Assurance Testing System).

[Affordable Care Act Information Returns \(AIR\) Assurance Testing System \(AATS\)](#) page for testing information, including test scenarios.

Step 4: Electronically Filing through AIR

Transmissions to AIR must be comprised of only one type of ACA information return and you must include the appropriate transmittal form. For example, a transmission must only contain:

- Forms 1095-B and Form 1094-B or
- Forms 1095-C and Form 1094-C

The form types cannot be combined. Additionally, original and corrected forms cannot be combined in the same transmission file.

AIR will process each submission and provide a status with detailed acknowledgement for the transmitter. Issuers should retain a copy of information returns for at least three years from the reporting due date.

The links for uploading files to the UI channel are:

[AIR UI Channel Login - AATS \(Testing\)](#) (AIR Assurance Testing System)

[AIR UI Channel Login - Production](#)

The individual logging in must be listed as a Contact or Responsible Official on the AIR TCC Application.

Learn More about Step 4:

[Publication 5165, Guide for Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#), outlines the communication procedures, transmission formats, business rules and validation procedures.

[Publication 5258, AIR Submission Composition and Reference Guide](#) provides guidance about composing and successfully transmitting submissions to IRS.

[Automated Enrollment for ACA Providers Externals Guide for ISS-A2A](#) channel provides step by step instructions for loading certificates needed for A2A transmissions.

Additional Resources:

- [Affordable Care Act Information Returns \(AIR\) Program Overview page](#) includes monthly working group meeting presentations.
- [Affordable Care Act Information Returns \(AIR\) Schemas and Business Rules](#) for Forms 1094-B, 1095-B, 1094-C and 1095-C.
- You can submit questions to the [AIR Mailbox](#) regarding electronic filing of Forms 1094-B, 1094-C, 1095-B and 1095-C.
- AIR uses QuickAlerts, an IRS e-mail service, to disseminate information quickly to subscribers. Keep up to date on the latest events for the Affordable Care Act Information Return (AIR) electronic filing program by [subscribing to QuickAlerts](#) and choosing the Affordable Care Act Information Return (AIR) category.

Link to this page:

<https://www.irs.gov/e-file-providers/air/affordable-care-act-information-return-air-program>