



Test Package for **Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)**

PROCESSING YEAR **2026**

PUBLICATION 5164

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Section 1. Introduction

Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR) Processing Year 2026 contains general and program specific testing information for use with ACA Assurance Testing System (AATS). AATS refers to both the process and the system used to test software and electronic transmissions prior to accepting forms into the Production AIR System. Software Developers must pass IRS AATS scenarios for the forms and tax year that the software package will support. See *Note in Section 2.1, Who must Test?* Transmitters and Issuers must pass a one-time communication test for the forms they will file.

Note: The term, Transmitters, collectively refers to both Issuers and Transmitters throughout this document. Please note that all references to Transmitters include Issuers.

AATS scenarios are available on the IRS.gov [Affordable Care Act Assurance Testing System \(AATS\) Information](#) page.

1.1 Background

In March 2010, Congress proposed two pieces of legislation, later enacted into law—the Health Care and Education Reconciliation Act of 2010 (HCERA) and the Patient Protection and Affordable Care Act (PPACA). References to the Affordable Care Act (ACA) collectively include the HCERA and PPACA. As part of this law, insurers and certain employers must file information returns with the Internal Revenue Service (IRS). The IRS receives and processes these information returns.

1.2 References

The following guides/documents provide additional guidance for electronic filing through AIR:

- [Publication 5165, Guide for Electronically Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#)
- [Publication 5308, Automated Enrollment for ACA Providers, “The External Guide”](#)
- [Publication 5258, Affordable Care Act \(ACA\) Information Returns \(AIR\) Submission Composition and Reference Guide](#)

Some of the AIR web page references available on IRS.gov are:

- [Affordable Care Act Information Returns \(AIR\) Program](#)
- [Affordable Care Act Information Returns Schemas and Business Rules](#)
- [Affordable Care Act Assurance Testing System \(AATS\) Information Returns](#)

1.3 Forms Covered by the Test Package

The following forms are the information returns conducive to electronic filing through the AIR system for Tax Year (TY) 2025:

- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1095-B, Health Coverage

Forms 1094/1095-B contain data on parties covered by insurance companies and self-insured employers.

Forms 1094/1095-C contain information about the insurance coverage offered by Applicable Large Employers (ALEs) to employees. Form 1094-C can come in as a standalone form only if it is an Authoritative Transmittal needing correction.

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

Section 2. ACA Assurance Testing System Overview

This section describes the general process for completing the AATS test phase in preparation for electronic filing of ACA Information Returns:

- Schema and Business Rules are validated during AATS testing
- AATS environment does not support stress or load testing
- Response times in AATS do not mirror expected response times in Production
- Live taxpayer data cannot be submitted for AATS testing
- Taxpayer Identification Numbers (TINs) will be validated against a mock database of TINs and Name Controls, see [Section 5.1.1, TIN Ranges and Name Controls](#) of this publication
- Test submissions will not be processed through IRS downstream systems

For more information on testing schedules and Known Issues and Solutions, see the AATS Information Returns Tax Year 2025/Processing Year 2026 page on www.irs.gov.

For instructions regarding testing, refer to **Section 5, Testing Guidelines for Software Developers**.

2.1 Who Must Test?

Who must test:

Transmitters: A third-party sending ACA Information Returns directly to IRS on behalf of any business or a business filing their own. A business filing their own return may have the Issuer role in the ACA Application for TCC. Transmitters are required to complete communication testing only for the first year they will transmit information returns to the IRS.

Software Developers (SWD): An organization writing either origination or transmission software according to IRS specifications.

Note: Software Developers, who passed AATS for a previous tax year, will not have to retest, unless adding a new form not previously tested.

Current Tax Year Software Packages will be moved into Production status for those who passed software testing in a previous year. SWD Transmitter Control Codes (TCC) will remain in Test.

Software Developers need a new Software ID for each tax year and for each ACA Information Return Type they support. The software information must be updated yearly on the ACA Application for TCC. Go to irs.gov and search the [e-Services](#) page to locate the Affordable Care Act (ACA) Services links to select the application.

2.2 What Is Tested?

For current year testing, see [Section 5.2, Scenarios](#) of this publication.

Software Developer Testing

The forms selected on the ACA Application for TCC determines the number and type of scenarios that new software developers must complete. Each scenario must have an “Accepted” status to pass AATS successfully.

Transmitter Communication Testing

Transmitters must pass a one-time communication test to be able to submit in Production. One of the posted AATS Scenarios may be submitted to complete the communications test.

Note: Software Developers, who also have a Transmitter role, do not have to complete Communication Testing. Software Developer Testing establishes the ability to ‘communicate’ with the IRS.

2.3 When to Test?

AATS testing typically begins in early November for first-time Software Developers and Transmitters. Software Developers who passed AATS for a prior year, can continue to use the test environment for optional testing.

2.4 Why Is Testing Required?

The purpose of required AATS testing prior to AIR Production is to ensure that:

- IRS can receive and process the electronic information returns
- Software Developers and Transmitters can send electronic information returns and retrieve Acknowledgements
- Software Developers and Transmitters use the correct format and electronic filing specifications for the Information Returns Platform

Section 3. ACA Assurance Testing Transmissions

This section describes the general process for transmitting AATS scenarios.

3.1 Overview of AATS Customer Experience

Using the information provided in Section 5.2, Scenarios, the SWD creates the applicable files in Extensible Markup Language (XML) format for the forms they will test. The SWD will send the AATS files to AIR based on the transmission channels referenced in Section 3.2.

Many fields within the schema are optional because required data varies among reporting types. It is essential for the filer to review the form instructions, business rules, and schema to identify the required data for that specific reporting type. Form instructions provide guidance for required data and explain the codes to enter depending on filing needs. Business Rules enforce the filing requirements identified in the form instructions. All data provided in submissions are subject to schema and business rule level validations. Inclusion of blank tags, empty tags or null tags will result in rejection of the transmission.

Each AATS transmission to AIR must include a new Unique Transmission Identifier (UTID). Information regarding the UTID is included in [Publication 5165, Guide for Electronically Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#), and [Publication 5258, Affordable Care Act \(ACA\) Information Returns \(AIR\) Submission Composition and Reference Guide](#).

Note: When resubmitting a rejected transmission, make sure a new UTID is generated for the resubmission.

Once the transmission processes, a status will be provided in the Acknowledgement. The Receipt ID (refer to Section 3.4, Receipt ID for more information) or UTID is used to retrieve the Acknowledgement after the IRS processes the transmission. Information regarding retrieving the Acknowledgement is included in Publication 5165.

Table 3-1 below, defines the statuses that may be present in the Acknowledgement. A status of “Processing” indicates that validation is not complete.

A status of “Accepted” denotes that the submitter should contact the Help Desk for final validation review. Upon contact with the Help Desk a case number will be provided and should be used on subsequent contacts concerning an AATS review.

A status of “Rejected,” “Accepted with Errors,” or “Partially Accepted” alerts the submitter to fix the errors and resubmit prior to contacting the Help Desk for an AATS Review.

Once a submission receives “Accepted” status in AATS, the submitter can then test the correction process using the optional Correction Scenario.

Note: In AATS only, resubmit scenarios as original transmissions until a status of “Accepted” is received. In Production, a replacement or correction transmission should never be resubmitted as an original transmission.

Table 3-1: AATS Acknowledgement Status, Response and Action

Status	Response	Action
Processing	IRS has not completed processing the transmission.	Check back later, but if this status persists for more than 48 hours, contact the Help Desk for further assistance: 1- 866-937-4130.
Accepted	IRS has completed processing the transmission and found no errors.	Contact the Help Desk for a review of the AATS Scenarios: 1-866-937-4130. The TCC and/or Form Indicator updates upon confirmation that the scenarios have passed AATS.
Accepted with Errors, Partially Accepted or Rejected	IRS has found an error in the transmission or submission.	Fix any errors and resubmit all scenarios containing errors as an original transmission ¹ prior to contacting the Help Desk for an AATS review.
Not Found	IRS could not find a transmission corresponding to the Receipt ID or UTID provided.	Verify Receipt ID or UTID and resubmit Acknowledgement request using Receipt ID or UTID.

For additional information on the status indicators, please refer to [Publication 5258, Affordable Care Act \(ACA\) Information Returns \(AIR\) Submission Composition and Reference Guide](#).

3.2 Transmission Channels

The IRS has two transmission channels for the AATS testing environment for AIR:

- **The Information Submission Service (ISS)-UI (UI) channel** – A Web Browser based Graphical User Interface that allows Transmitters to upload two XML files (one with manifest information and one with forms data) to the IRS and to retrieve the Acknowledgement/Status of each submission via Web Browser.
- **The ISS-A2A (A2A) channel** – Simple Object Access Protocol (SOAP) messaging with Message Transmission Optimization Mechanism (MTOM) attachments built on a Services Oriented Architecture (SOA) that allows Transmitters to file forms with the IRS and check submission status via applications running on local computer systems. For additional information, see Publication 5165.

3.3 Validating Manifest Elements in Test Transmissions

AATS test transmissions must include the following information in the manifest:

- Test transmission requires the inclusion of a Test File Indicator (XML TestFileCd) set to “T” to match that status of the Form T/P Indicator. If the Test File Indicator is not set to “T,” the transmission will be rejected.
- The TCC is required as part of the Unique Transmission ID (XML UniqueTransmissionId). AIR will extract the TCC from the Unique Transmission ID. AIR will verify the TCC exists. If the TCC does not exist or the TCC is in a state other than “Active”, or the Application is not in “completed status”, the transmission will be rejected.

¹ This is for AATS only. If there are errors in Production, file corrections or replacements by following the guidelines in Publication 5165, Section 7.

- The transmission requires the inclusion of a Form Type Code (XML FormTypeCd) to identify the forms that are being submitted. The Form Type Code must be either “1094/1095-B” or “1094/1095-C.” The IRS maintains a status for each Form Type Code for each TCC based on the request in the ACA TCC Application and the forms types being submitted into AATS.
- The transmission must include a verifiable Software ID (XML SoftwareId). Unlike the AIR Production system where the Software ID status must be in Production, AATS will accept transmissions from a verifiable Software ID regardless of the Software ID status (“Production” or “Test”). If AATS cannot verify the Software ID, the transmission will be rejected.

For more information on the AIR Manifest, refer to [Publication 5258](#), on the AIR Program Overview page located at IRS.gov. For technical assistance in resolving manifest errors, call the Help Desk.

3.4 Receipt ID

The Software Developer and Transmitter will receive a Receipt ID as part of the synchronous session when submitting a transmission to the IRS, given the transmission passes the initial validation by ISS. The Receipt ID does not provide proof that the transmission was accepted. Note: For proof that the IRS has accepted the transmission, you will need to request the acknowledgement status; see Section 3.5 and refer to Table 3-1, AATS Acknowledgement Status. The Receipt ID will either be returned in the SOAP Response (A2A Channel) or on a web page in their Web Browser (ISS-UI Channel). The user retains the Receipt ID to request the Acknowledgement for that transmission from the IRS and provides it as a reference number when forwarding questions to the Help Desk.

3.5 Acknowledgement Files

Upon receipt of the AATS transmission, AIR will execute schema validations on the ACA Information Returns. Any condition which triggers an error will be identified and reported in the MTOM attachment that will be returned in the SOAP Response (A2A Channel) or on a web page in their Web Browser (ISS-UI Channel).

The Receipt ID or UTID will be used to retrieve the Acknowledgement applicable to the specific transmission. For more information on the statuses returned in the Acknowledgement, refer to Table 3-1, AATS Acknowledgement Status, Response and Action in this publication.

Section 4. Communication Test for Transmitters

Transmitters must use approved software that has already passed AATS and complete a communication test to prepare and transmit ACA Information Returns.

The communication test can be completed by selecting one test scenario from the AIR AATS webpage or the scenario list in Section 5.2, Scenarios. The communication test is considered passed when the customer receives their acknowledgement with a status of “Accepted” or “Accepted with Errors” or “Partially Accepted”. Transmitters must then contact the Help Desk at 1-866-937-4130 and provide their Receipt ID to have their Transmitter Form T/P Indicator moved to Production (P), this will complete the communication test. Further communication testing is not required when adding additional forms.

Software Developers, who are also Transmitters, are not required to perform a separate communication test.

Note: If a communication test was previously passed, there is no need to conduct an additional communication test. New transmitters must perform communication test using the same application software used to transmit information returns:

- When transmitting ACA Information Returns through ISS-UI, perform the communication test through ISS-UI
- When transmitting ACA Information Returns through ISS-A2A, perform the communication test through ISS-A2A

Section 5. Testing Guidelines for Software Developers

For the Software Developer role, the TCC is permanently set to “T” for test. The following rules apply to transmissions:

- A transmission must contain a manifest file and at least one or more submissions of either Forms 1094/1095-B or Forms 1094/1095-C, but not both.
- A submission consists of one transmittal (Form 1094) and the associated records (Form(s) 1095)

Exception: A correction to Form 1094-C, Authoritative Transmittal, must be submitted without a 1095-C attached.

5.1 Steps for Passing AATS

1. SWDs must create an e-Services account using a two-factor authentication process called Secure Access Authentication and complete the ACA Application for TCC prior to submitting into the AATS environment. For detailed information on submitting the ACA Application for Transmitter Control Code (TCC), see [Publication 5165, Guide for Electronically Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#).

Note: If needed, refer to the ACA Application for TCC Tutorial located on the External Services Authorization Management (ESAM) toolbar by selecting Online Tutorials tab when completing the ACA Application for TCC.

2. SWDs should choose the required scenarios based on form type.
3. All transmissions submitted should be error free and receive a status of “Accepted.”
4. SWDs should contact the Help Desk at 1-866-937-4130 to request a review of their AATS “Accepted” ReceiptIds. They will need to provide the following to the Help Desk:
 - “Accepted” ReceiptIds
 - TCC
 - Software Package Id
 - Form Type
 - Transmission Method
 - Contact information, including an email address

Once all scenarios have passed AATS, the Software Package Status and the Software ID status will be moved from “Test” to “Production.”

Once Software Package Status and the Software ID Status has been moved from “Test” to “Production,” there is a 48-hour waiting period before transmissions can be sent to the Production environment. If the timeframe is not met, a manifest error or header error stating the TCC is not valid will set. IRS will not send a notification when the Software Package Status and the Software ID status indicators have been moved to Production status.

5.1.1 TIN Ranges and Name Controls

The IRS requires that Software Developers use only the ranges for Social Security Numbers (SSNs)/ Employer Identification Numbers (EINs) and name controls provided for AATS in Tables 5-1 and 5-2 below. For more information on how to create name controls see [Publication 4164, Modernized e-File \(MeF\) Guide for Software Developers and Transmitters](#), and [Publication 4163, Modernized e-File \(MeF\) Guide for Authorized IRS e-File Providers for Business Returns](#), for business name controls.

Do not use live individual or business names, Taxpayer Identification Numbers (TINs), EINs or SSNs. The AATS environment is not a secure environment and testing of those live names and TINs will result in a rejection.

Table 5-1: Valid EIN Ranges and Name Controls

EIN RANGE	NAME CONTROL
00-0000001 through 00-0000100	HELP
00-0000101 through 00-0000200	HIDE
00-0000201 through 00-0000300	WORK
00-0000301 through 00-0000400	SELI
00-0000401 through 00-0000500	GAMM
00-0000501 through 00-0000600	DARR
00-0000601 through 00-0000700	PARK
00-0000701 through 00-0000800	CARR
00-0000801 through 00-0000900	PATT
00-0000901 through 00-0001000	SACR

Table 5-2: Valid SSN Ranges and Name Controls

SSN RANGE	NAME CONTROL
000-00-0001 through 000-00-0100	HERR
000-00-0101 through 000-00-0200	MART
000-00-0201 through 000-00-0300	WILL
000-00-0301 through 000-00-0400	SOUT
000-00-0401 through 000-00-0500	GAVI
000-00-0501 through 000-00-0600	DAVI
000-00-0601 through 000-00-0700	NICH
000-00-0701 through 000-00-0800	CAME
000-00-0801 through 000-00-0900	JONE
000-00-0901 through 000-00-1000	SCOT

5.2 Scenarios

Table 5-3 below identifies the required scenarios for each form type. Each scenario contains all the information needed to prepare the XML. The scenarios test the functionality of the business rules. Each test submission must match the scenarios exactly to pass AATS. The Correction scenarios are optional.

Employer of Self-Insured Coverage Exception – Software Developers who do not develop software for employers sponsoring self-insured coverage are not required to submit Scenario 4. To request an exception for AATS testing, notate on the ACA Application for TCC, in the comments section of the SWD package list page: *“Software is only for use by an employer who does not offer self-insured coverage.”*

Table 5-3: Scenarios

Required AATS Scenarios		Optional AATS Scenarios	
B Form Required Scenarios		B Form Correction Scenarios	
Scenario 1 1-0, 1-1, 1-2			
Scenario 2 2-0, 2-1		2C-0, 2C-1	
C Form Required Scenarios		C Form Correction Scenarios	
Scenario 3 3-0, 3-1			
Scenario 4* 4-0, 4-1, 4-2		4C-0, 4C-2	
Scenario 5 5-0, 5-1, 5-2		5C-0	

*Scenario 4 is not required for SWDs who do not develop software for employers sponsoring self-insured coverage. See Section 5.2.

Figure 5-1 illustrates a scenario example containing mock data rendered in PDF format for Form 1094-B:

Form 1094-B Department of the Treasury Internal Revenue Service		Transmittal of Health Coverage Information Returns Go to www.irs.gov/Form1094B for instructions and the latest information.		OMB No. 1545-2252 2024
1 Filer's name Worktesttwo		000000215		For Official Use Only
3 Name of person to contact Fred Lincoln		4 Contact telephone number 5555372511		
5 Street address (including room or suite no.) 2277 Holly Place		Washington		
7 State or province DC		20022		
9 Total number of Forms 1095-B submitted with this transmittal				
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.				
Signature _____		Title _____		Date _____
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61570P Form 1094-B (2024)				

Figure 5-1: Rendered PDF of Test Scenario Example

To successfully execute a test scenario, include only the data on this form, exactly as it appears. The data on the form above must be represented in XML format based on the XML Schema for the Form 1094-B. AATS transmissions are subject to the same XML Schema validation performed in the AIR Production System.

Figure 5-2 illustrates what the XML will look like reporting data on Form 1094-B:

```

<?xml version="1.0" encoding="UTF-8"?>
<p:Form109495BTransmittalUpstream
xmlns:p="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:tyYY2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage IRS-Form1094-
1095BTransmitterUpstreamMessage.xsd ">
  <p1:Form1094BUpstreamDetail lineNum="0" recordType="">
    <p1:SubmissionId>1</p1:SubmissionId>
    <p1:TaxYr>tyYY</p1:TaxYr>
    <p1:BusinessName>
      <p1:BusinessNameLine1Txt>Information Systems</p1:BusinessNameLine1Txt>
      <p1:BusinessNameLine2Txt>Limited</p1:BusinessNameLine2Txt>
    </p1:BusinessName>
    <p1:BusinessNameControlTxt>WORK</p1:BusinessNameControlTxt>
    <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
    <p2:EmployerEIN>000001966</p2:EmployerEIN>
    <p1:ContactNameGrp>
      <p1:PersonFirstNm>Margaret</p1:PersonFirstNm>
      <p1:PersonMiddleNm>P</p1:PersonMiddleNm>
      <p1:PersonLastNm>Carter</p1:PersonLastNm>
      <p1:SuffixNm>Ms</p1:SuffixNm>
    </p1:ContactNameGrp>
    <p1:ContactPhoneNum>1012223333</p1:ContactPhoneNum>
    <p1:MailingAddressGrp>
      <p1:USAddressGrp>
        <p1:AddressLine1Txt>5000 Ellin Rd </p1:AddressLine1Txt>
        <p2:CityNm>Lanham</p2:CityNm>
        <p1:USStateCd>MD</p1:USStateCd>
        <p2:USZIPCd>20706</p2:USZIPCd>
        <p2:USZIPExtensionCd>12345</p2:USZIPExtensionCd>
      </p1:USAddressGrp>
    </p1:MailingAddressGrp>
  </p1:Form1094BUpstreamDetail>
</p>

```

Figure 5-2: XML Schema Example

5.2.1 Correction Scenario

The correction scenarios are optional. They provide experience prior to submitting corrections in Production. The correction process in AATS is as follows:

- Prerequisite: An “Accepted Acknowledgement” from the previously submitted scenario submission, before submitting the corrected scenario
- The Transmission Manifest will have ‘TransmissionTypeCd’ “C” and the form data file will include a 1094- C Authoritative Transmittal or 1095- B/C record(s) that are marked as corrected forms (XML CorrectedInd)
- The ‘CorrectedInd’ will be checked (value = “1”) for the form that is being corrected
- If it is a corrected 1094-C, populate the ‘CorrectedUniqueSubmissionID’ with the Unique Submission ID (USID) that the IRS returned in the “Accepted Acknowledgement” for the original submission
- If it is a Corrected 1095B/C, populate the ‘CorrectedUniqueRecordId’ (CURID) with the ‘UniqueRecordId’ (URID) that the IRS returned in the “Accepted Acknowledgement” for the original submission

For additional information on the corrections process, please refer to [Publication 5165, Guide for Electronically Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#).

5.3 Formatting the Entities

The business entities presented in scenarios are shown in common usage. Refer to Publication 5165 for proper formatting of business name lines and addresses using XML e-file Types.

Example: Test Scenario

```

Worktesttwo
2277 Holly Place
Washington, D.C., 20022
XML Format Example:
<BusinessName>
  <BusinessNameLine1Txt>Worktesttwo</BusinessNameLine1Txt>

  </p1:BusinessName>
<MailingAddressGrp>
  <USAddressGrp>
    <AddressLine1Txt>2277 Holly Place </AddressLine1Txt>
    <CityNm> Washington</CityNm>
    <USStateCd>DC</USStateCd>
    <USZIPCd>20022</USZIPCd>
  </USAddressGrp>    </MailingAddressGrp>

```

Figure 5-3: Formatting Example

5.4 Signature Requirements

For Forms 1094-B and 1094-C, there are no electronic signature requirements. However, there are requirements to sign certain parts of the message to ensure safe and secure communication for A2A. For specifics on digitally signing portions of the SOAP message, Transmitters are required to have a valid x.509 Digital Certificate. Please refer to [Publication 5258, Affordable Care Act \(ACA\) Information Returns \(AIR\) Submission Composition and Reference Guide](#).

Transmissions that do not meet this requirement will be rejected.

Section 6. Appendix A: Acronyms List

Acronym	Definition
A2A	Application-to-Application
AATS	ACA Assurance Testing System
ACA	Affordable Care Act
AIR	ACA Information Returns
ALE	Applicable Large Employer
CURID	Corrected Unique Record ID
EIN	Employer Identification Number
HCERA	Health Care and Education Reconciliation Act of 2010
ID	Identification
IRS	Internal Revenue Service
ISS	Information Submission Service
MeF	Modernized e-File
MSXML	Microsoft XML
MTOM	Message Transmission Optimization Mechanism
P	Production
PPACA	The Patient Protection and Affordable Care Act
SOA	Services Oriented Architecture
SOAP	Simple Object Access Protocol
SSN	Social Security Number
SWD	Software Developer
TCC	Transmitter Control Code
TIN	Taxpayer Identification Number
TY	Tax Year
UI	User Interface

Acronym	Definition
URID	Unique Record ID
USID	Unique Submission ID
UTID	Unique Transmission Identification
W3C	World Wide Web Consortium
XML	Extensible Markup Language
XSL	Extensible Style Sheet Language

Section 7. XML Resources

Listed below are XML-related resources: specifications, editors, and parsing frameworks. The IRS does not endorse any third-party XML products, whether commercial, open source, or privately produced. All references listed in the following sections are provided for informational purposes only. Any third-party editor or parser yielding valid, well-formed XML may be used.

World Wide Web Consortium (W3C) XML Specifications and General Information

- [XML](#)
- [XML Schema](#)
- [The Extensible Style sheet Language Family \(XSL\)](#)
- [SOAP Specifications](#)
- [SOAP MTOM](#)
- [SOAP 1.1 Binding for MTOM 1.0](#)

XML Editors with Validating Parser Support

- [Altova XMLSpy XML Editor](#)
- [Notepad](#)
- [Oxygen XML Editor](#)
- [Stylus Studio](#)

Validating Parser Frameworks

- [Apache Xerces Project – xerces.apache.org](#)
- [Microsoft Core XML Services \(MSXML\) 6.0](#)