Affordable Care Act (ACA) App for TCC

TUTORIAL

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Part 1 What is the purpose of the ACA Application for TCC?

The purpose of the application is to request authorization to participate in electronic filing of the Affordable Care Act Information Returns. The application currently supports the following:

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

Complete the online ACA Application for TCC if your firm or organization meets the definition of any of the following roles:

1. **Issuer** a company that will only transmit information returns for the company listed on the application.
2. **Transmitter** a company that will transmit information returns on behalf of their own company and/or for multiple EINs not listed on the application.
3. **Software Developer** (SWD) a company that writes origination or transmission software according to IRS specifications.

An ACA TCC will be assigned for each of the roles listed above. These roles are not mutually exclusive, for example, your firm or organization may be both a Transmitter and a Software Developer.

You will need the following firm or organization information to complete a new ACA Application for TCC:

1. EIN
2. Legal Business Name
3. Business Type
4. Physical and Mailing Addresses
5. Phone Numbers

   Note: The firm or organization's doing business as (DBA) name is needed if different than the legal business name.

6. Information about Responsible Officials (RO), minimum of two, Authorized Delegate (AD), minimum zero and maximum of 2, and Contacts, minimum of two and maximum of 10.

   Exception: For 'Sole Proprietorship' or 'Limited Liability Single Member' business structures, a minimum of one RO and Contact can be listed

Information required for everyone on the application:

- Taxpayer Identification Number; (Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- Date of birth (DOB) and US Citizenship
- Contact information including e-mail address, title, phone number
- The role(s) of your firm/organization
- The form(s) that you will be filing
- The transmission method(s) you will use

Note: A Responsible Official or Authorized Delegate may also be a Contact. A Responsible Official cannot be an Authorized Delegate.

The IRS will review your application information and supply a written confirmation as to your acceptance or rejection into the program. Processing times may vary; however, the typical application will be processed within 45 business days.

1.1 | ACA APPLICATION FOR TCC PROCESS

The process for completing an application consists of the following steps:

1. Each RO, AD, and Contact within the firm or organization **must** create an e-Services login account.

   Note: You application cannot complete processing if any individual fails to create an e-Services login account.

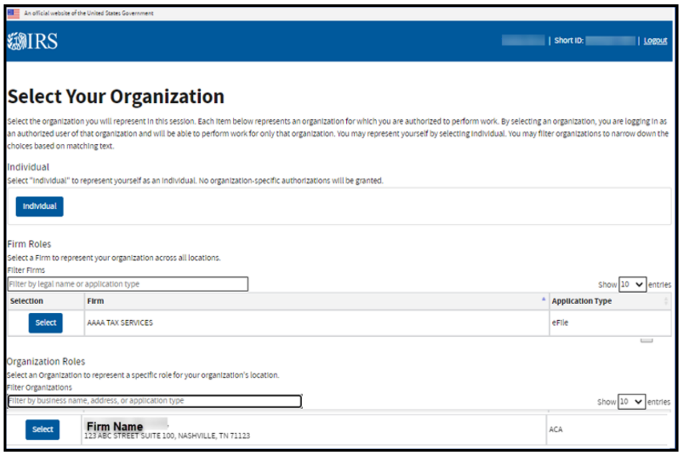
2. Complete all necessary pages on the ACA Application for TCC.
3. All ROs must sign the Application Submission Page with their e-Services PIN to submit the application.

   Note: ADs cannot sign the application until after the application they have been added to and goes back to ‘Completed’ status.

4. After the application is completed and submitted, the IRS will perform checks before assigning the firm or organization their TCC(s).
5. When the application is in completed status, all Responsible Officials and Authorized Delegates are authorized to access the application and modify the application as necessary.

Part 2 How to Access the Application

To access the ACA Application for TCC, you must first login to e-Services using your current login information. The system will then take you to the 'Select Your Organization' Page. On this page you will select the firm/organization you are representing.



There are two types of firms or organizations you may choose from on the 'Select Your Organization' e-Services page:

- Every user will have both Individual and Firm/Organization(s) options. Under the Individual profile, you may complete a new application or see a listing of all applications you are associated with.

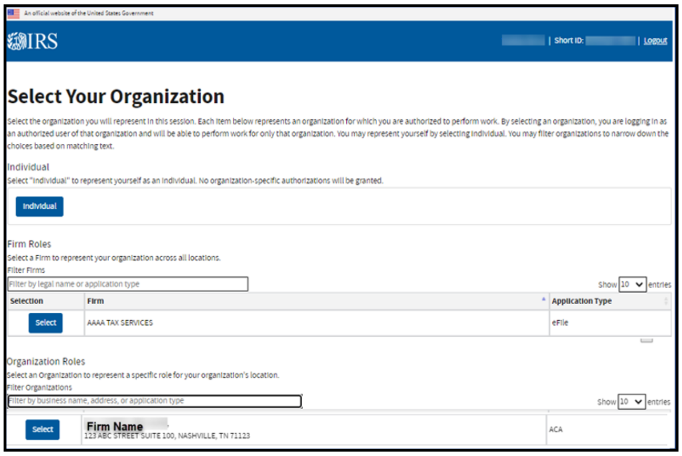
Note: Until the application is in Completed status, Responsible Officials should select the Individual option.

- Authorized users of e-Services products may have one or more Firm/Organizations.
- Organizations that have completed the ACA Application for TCC process will have ACA listed in the Application Type column to the side of their Organization name.

If you are affiliated to multiple firm/organizations, you may use the 'filter' boxes under either Firm Roles or Organization Roles.

Note: 'Firm Role' option will only be seen by individuals who are listed as a Principal or have Principal Consent on an IRS e-File Application.

After selecting 'Individual' the system will take you to the External Services Authorization Management (ESAM) landing pages. Click on the arrow next to 'New Application' and then select ACA Application for TCC. Individuals may be authorized to access multiple ACA Applications for TCCs. Select the appropriate application and organization for the session.



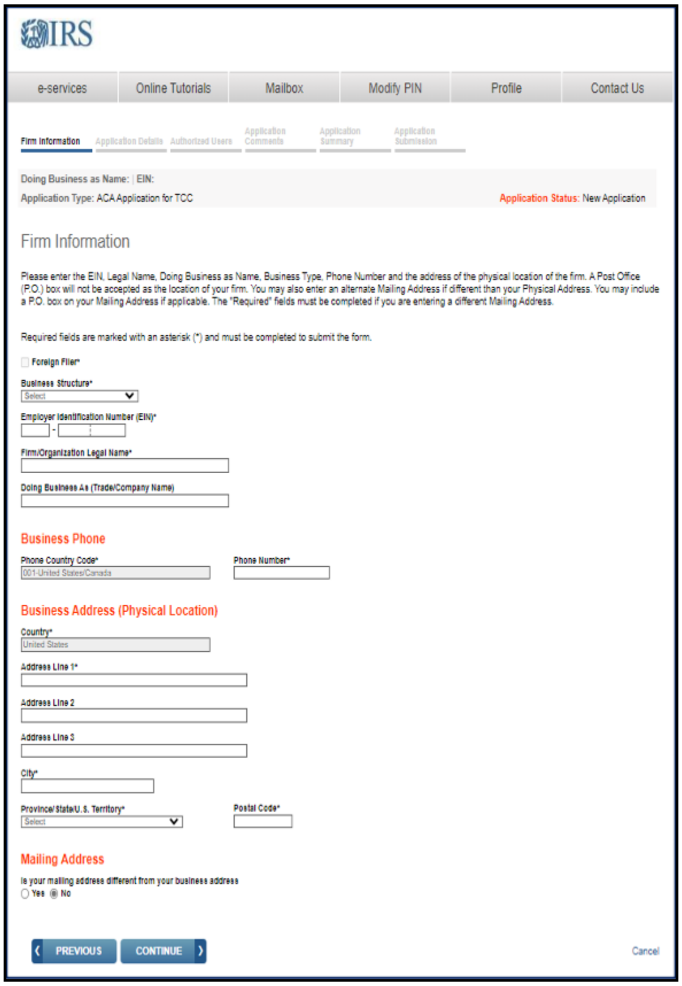
If you selected a firm/organization on the Select Organization page, you will only see the application affliated with that organization.

Part 3 Complete a New ACA Application for TCC

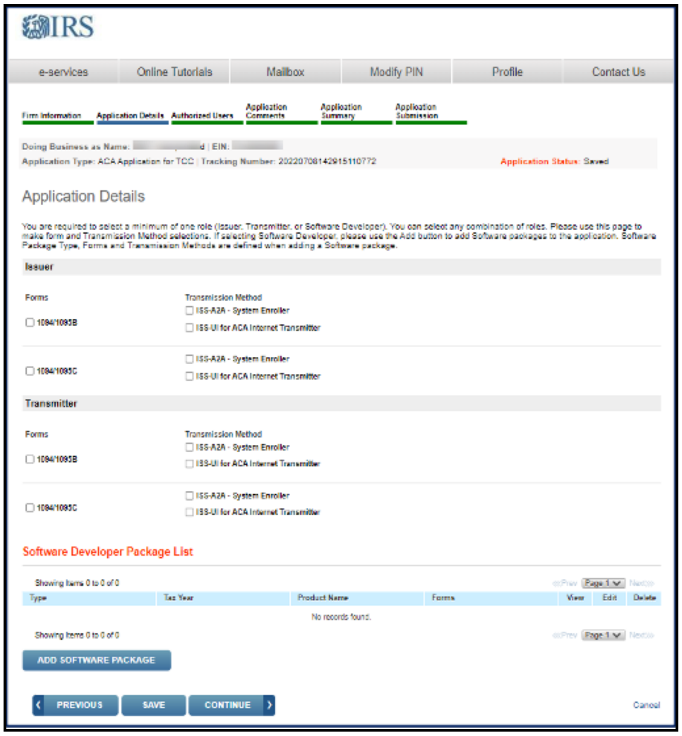
3.1 | FIRM INFORMATION PAGE

The first page of the application is about the business; select the business structure from the drop-down menu. Enter the 'Employer Identification Number (EIN)' and 'Firm/Organization Legal Business' name. If your 'Doing Business As (Trade/Company Name)' is different than your Legal Name complete the DBA field. If the DBA field is left blank the 'Firm/Organization Legal Name' will autofill in the DBA field.

Complete the contact information. If your business address is different than your mailing address, select 'Yes' to indicate the mailing address is different from the location. A Post Office (P.O.) box will **not** be accepted as your business address but can used as your mailing address.



3.2 | APPLICATION DETAILS PAGE



Select from the applicable roles by checking the box next to the forms you will be supporting and the corresponding transmission method(s). To add the Software Developer role, select 'ADD SOFTWARE PACKAGE' button under 'Software Developer Package List' heading and complete the necessary information.

The roles are defined as:

- **Issuers** are companies who will transmit information returns directly to the IRS only for the company listed on the application.
- **Transmitters** are companies who will transmit information returns on behalf of their own company and/or for multiple EINs not listed on the application to the IRS.
- **Software Developers** are companies who write origination or transmission software according to IRS specifications.

Each role will be issued a separate TCC.

The transmission methods are defined as:

- **ISS-A2A - System Enroller:** This option involves a machine-to-machine process that allows Payers/ Issuers, Transmitters or Software Developers to create XML files and send to the IRS as Simple Object Access Protocol (SOAP) message.
- **ISS-UI for ACA Internet Transmitter:** A web user interface that allows Payers/Issuers, Transmitters or Software Developers to file forms with the IRS and check submission status.

Important: The software package information must be updated annually. Use the 'ADD SOFTWARE PACKAGE' button located on the 'Application Details' page to obtain new Software Identification Numbers for each Tax Year. To add a software package to your application, click the 'ADD SOFTWARE PACKAGE' button as shown to the side and complete the information in the pop-up window.

3.3 | SOFTWARE DEVELOPER PACKAGE INFORMATION POP-UP

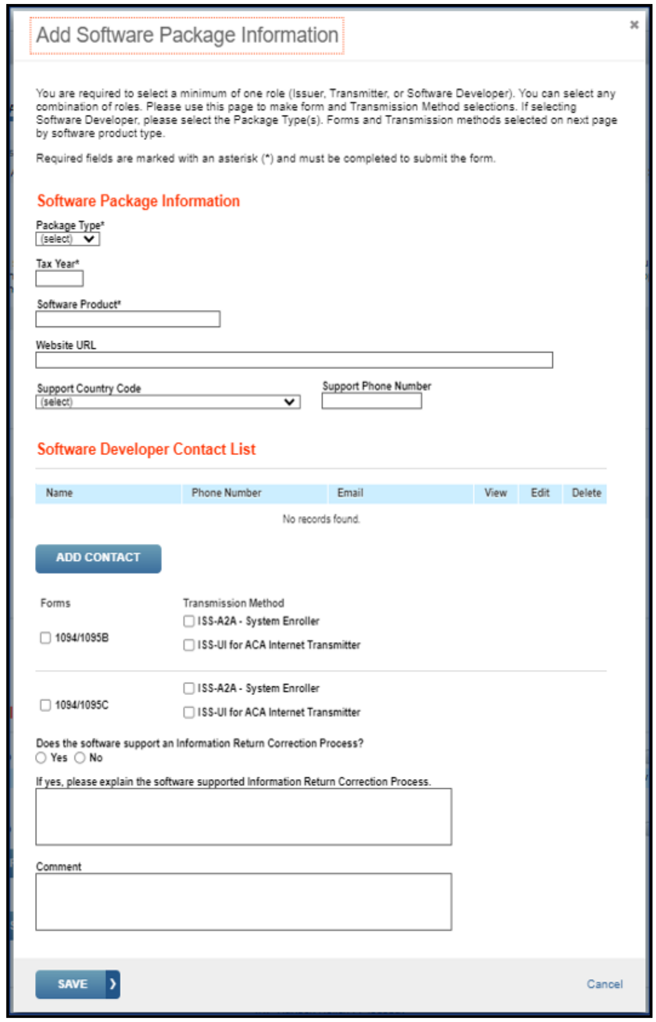
Only complete the pop-up if you will either write origination or transmission software according to IRS specifications. If you will not be creating these types of packages, select cancel.

SWDs must select at least one of the following software package types:

- **Online Packages:** These packages will enable companies to complete the forms on-line and a third party will transmit the information to the IRS.
- **COTS Package:** A package that will be sold for a customer to use within their office.
- **In-house Packages:** A package that is developed within a company that will only be used by that company.

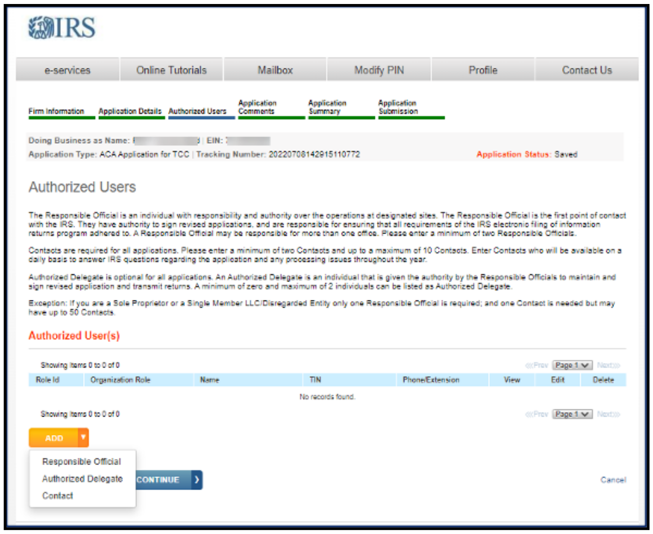
Provide the Tax Year, Software Product name, Website URL, and phone number. Continue to enter the Forms and the transmission method. Enter the software contact information by selecting ADD CONTACT. The system requires at least one Software Developer Contact.

Each software package will be assigned a Software Identification (SWID). If you are creating multiple software packages, select the ADD SOFTWARE PACKAGE button again.



3.4 | AUTHORIZED USERS

Add the ROs, ADs, and Contacts required for the ACA Application for TCC.

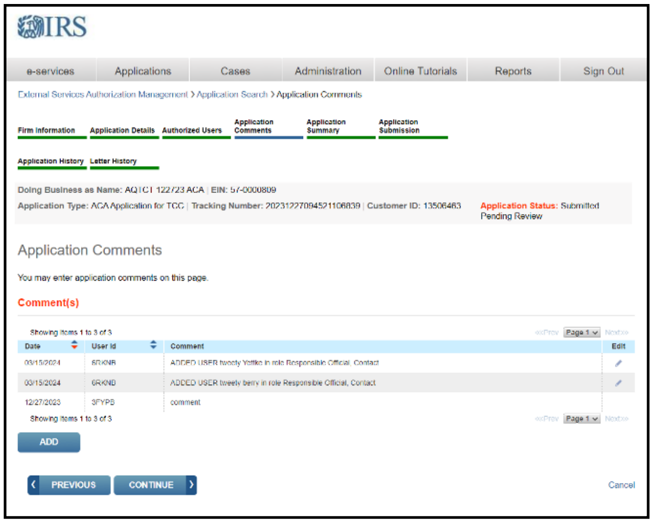


- ROs are individuals with responsibility for and authority over the electronic filing of ACA Information Returns at the firm or organization location. The RO has authority to sign original/revised ACA Application for TCC and is responsible for ensuring that all requirements are adhered to. At least two ROs must be listed on the application, except for Sole Proprietors or Single Member LLC . All ROs will be required to sign the Terms of Agreement. A Responsible Official can also be a Contact on the application.
- ADs are optional for all applications. An Authorized Delegate is an individual that is given the authority by the ROs to maintain and sign revised application and transmit returns. A minimum of zero and maximum of 2 individuals can be listed as AD.
- Contacts should be available for inquiries from the IRS on a daily basis. There is a minimum of 2 required contacts and a maximum of 10 contacts allowed per application. Once a Contact has been added to the application you will see their information in the Contacts List on the right-hand side of the screen. The Contact listed on the application does not have to be the individual listed as a Contact on the information return, if any.

To add ROs, ADs, or Contacts, select Role from the Add User option and complete the necessary information. The individual will be listed on the grid.

3.5 | APPLICATION COMMENTS

To add comments to the application, select the 'Application Comments' tab at the top of the page, click on the Add button located at the bottom of the page. Enter your comment and Select 'Save'.



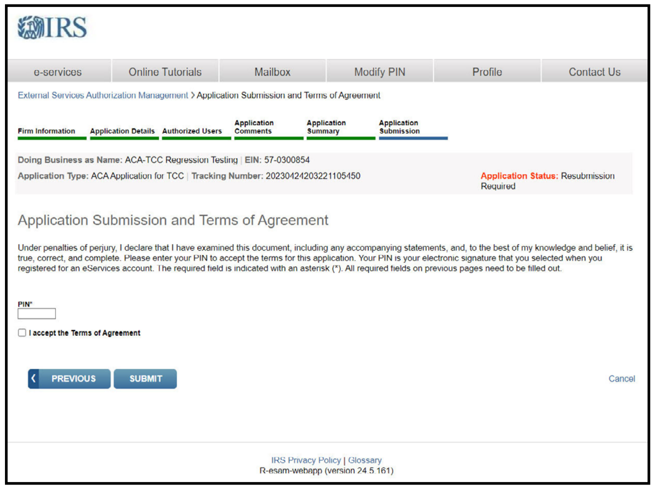
3.6 | APPLICATION SUMMARY

Provides a summary of information completed on the application. Verify all information is correct before selecting continue to complete the Application Submission. If information needs to be revised, use the toolbar along the top of the page to navigate to the appropriate page. Update the information and select ‘Save’. Once the application is in ‘Completed’ status, the TCCs and/or Software IDs will be visible on this page.

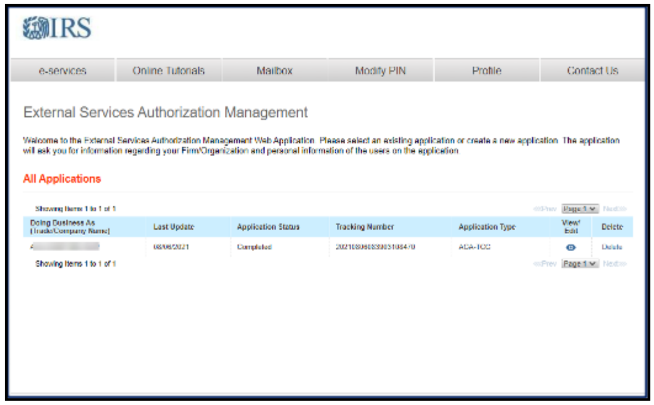
3.7 | APPLICATION SUBMISSION

Each Responsible Official must sign the Application Submission using the PIN created during the e-Services Registration process. The application will be processed after all Responsible Officials have entered their PIN and accepted the Terms of Agreement.

> **Note:** ADs cannot sign the application until after the application they have been added to goes back to 'Completed' status.

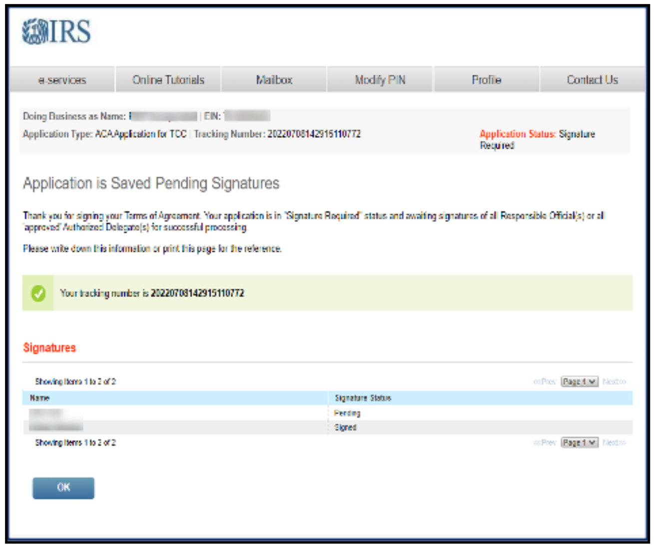


After the last RO has completed the 'Application Submission' page, the following page will be displayed.



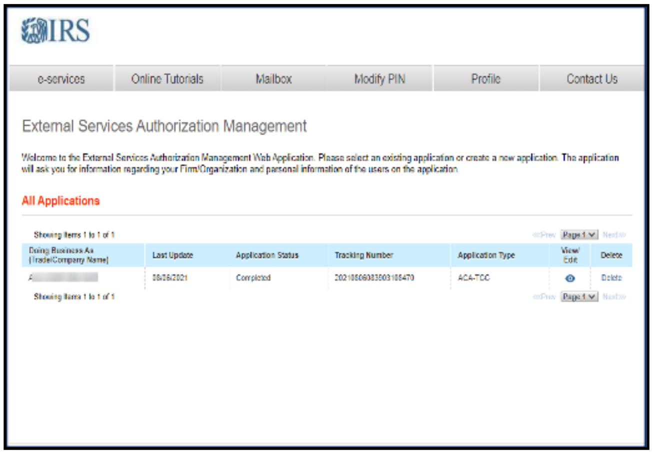
If the application is incomplete due to a missing Responsible Official signature, the Application will be saved pending signatures and the Application Status will be 'Signature Required'. The Responsible Officials who have not signed the application will need to complete the Application Submission Page before the application can be reviewed and TCC(s) be issued.

> **Note:** Authorized Delegate(s) cannot sign the application until after the application they have been added to goes back to 'Completed' status.



Part 4 Modify or Review an Existing ACA Application for TCC

After the application moves to 'Completed' status, updates can be made as needed by the ROs or ADs. Login to e-Services and select the application by selecting the eye symbol icon next to the Organization name. This will launch the 'Application Summary' Page to modify or review the application.



If the application is in 'Completed' status or has been in 'Completed' status, the TCC(s) will be displayed on the 'Application Summary' Page under the 'TCC Information' section.

To revise the application, select the page using the toolbar. Some changes will require all ROs or all ADs on the application to re-sign the 'Application Submission' Page. Below are examples of when application would need to be re-signed (this list is not all inclusive):

- Firm's DBA Name
- Role changes or additions

4.1 | MODIFYING E-SERVICES PIN

To modify an existing e-Services PIN, select the 'Modify PIN' tab located at the top of the screen. Enter and complete the required fields. This PIN can then be used to sign the ACA Application for TCC.