2020

Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

MyTax.DC.gov

SPECIFICATIONS FOR ELECTRONICALLY FILING DC HEALTH CARE INFORMATION RETURNS FOR SOFTWARE DEVELOPERS AND APPLICABLE ENTITIES

File formats and processing for electronically filing Health Care Information Returns on the DC Taxpayer Portal and access to the portal

Version Control

Version Number/Date	Comments
1.0 – 1/15/2021	**Initial Release for 2020**

This document may be re-issued every tax year and may be updated at any time to ensure that it contains the most current information. The Version Control Log will indicate what has changed from the initial publication.

Reminders:

- Filers are not required to submit test files. The file format must conform to the specifications found on the DC website, https://otr.cfo.dc.gov/node/1447081
- Test files may be submitted to Bulkwhsutesting@dc.gov
- Acceptable file format for 1094/1095 filing is pipe-delimited **.txt**, no other format will be accepted
- Records are uniquely identified within a file using a pipe symbol "|" as a separator between fields, even if the field is optional
- Include in the file:
  - One Form 1094-B and one or more Form(s) 1095-B or
  - One Form 1094-C and one or more Form(s) 1095-C
- There is only the option to bulk upload 1094/1095 information returns at this time, there is no manual entry option
- A file must not contain information for more than one tax year (for example, must not have a TY2019 and TY2020 in the same file. DC only accepts current year returns (2020), we do not accept prior year filings
- For more information regarding the web portal, contact OTR's e-Services Center at (202) 759-1946 or email e-services.otr@dc.gov

What's New:

- The due date to file 1094/1095 information returns for 2020 is April 30, 2021.
- 1095-B mapping was updated for line 8 to include the new code "G" – DC field name: Health Coverage Origin Cd
- 1095-C 2020 updates
  New Line 14 codes 1L-1S
  New fields
  - **"Employee Age"** - used for the new ICHRA codes (1L-1Q) to determine affordability.
    It is located before the Plan Start Month on the form.
  - Line 17 **"Zip Code"** – used for the new ICHRA codes (1L-1Q) (both Annual Coverage and each month)

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Introduction

The District of Columbia, Office of Tax and Revenue (OTR) Specifications for Electronically Filing District Health Coverage Information Returns for Software Developers and Transmitters (Processing Year (PY) 2020), outlines the transmission format, business rules and validations for information returns transmitted electronically. Applicable entities should file the same information returns that they file with the IRS including:

- **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*

NOTE: This specification booklet does not contain information or procedures for filing Form 1095-A.

Purpose

The District of Columbia enacted legislation that requires all District residents to have minimal essential health care coverage, or have a coverage exemption or pay a tax penalty for tax years ending on or after December 31, 2019. *See* Individual Taxpayer Health Insurance Responsibility Requirement Amendment Act of 2018, effective October 30, 2018 (D.C. Law 22-168). Those requirements were codified in a new Chapter 51 to Title 47 of the D.C. Official Code.

Insurance companies, businesses providing insurance to their employees, and other applicable entities and third-party service providers that provide minimum essential coverage are required to file returns consistent with D.C. Official Code § 47-5105 as well as other information required by OTR.

All filers are required to file the Health Care Information Returns electronically even if they file less than 250 information returns via the OTR web portal, MyTax.DC.gov.

Additional information is found in OTR Notice 2020-04, dated March 31, 2020, and available on the DC website, https://otr.cfo.dc.gov/node/1470711

General Information

All submitters must register to create a logon ID through our web portal, **MyTax.DC.gov**. This is a one-time registration. For assistance on obtaining a logon ID or authorizing a third-party to submit the Health Care Information Returns, please review the tutorials/FAQs on the web portal. Instructions are also included in these specifications.

Filing Deadline

For tax year ending December 31, 2020, the deadline is April 30, 2021.

Bulk File Submission Layout

Refer to the website, https://otr.cfo.dc.gov/node/1447081

Sample Output

Refer to the website, https://otr.cfo.dc.gov/node/1447081

1094-B/1095-B and 1094-C/1095-C Upload Specifications

Files must be created using a **piped delimited text (.txt)** file format. XML, excel, Zip or compressed files will **NOT** be accepted.

Files 250MB or larger must be submitted as multiple submissions. Files that are 250MB or larger will be rejected.

Use a naming convention such as ABCCo1094BC.txt, ABCCo1095BC.txt. There are no restrictions on the naming convention.

Do not use any special characters in text fields such as commas in the string fields unless they are nested in quotes (“).

Do not submit duplicate files, they will be rejected.

File Status

ACCEPTED - File has passed all quality checks and an email will be sent to the submitter that displays “Pending” status.

REJECTED - File did not pass quality checks. All errors will be displayed after hitting the submit button and front-end validations occur. The file should be corrected and re-submitted for processing.

COMPLETED – Processed submissions denoting the bulk submission has been processed. There is no return level completion, just that the file was processed.

File resubmission for rejected files

After front-end validations, errors will be displayed to the submitter. A single error WILL reject the entire file. The submitter may remove the record or correct the record and re-submit. We are only accepting valid format bulk submissions.

Correction Process

Corrections can only be made to previous submissions that have been ‘Accepted’. Corrections for DC should be filed as soon as possible. Submissions 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 Transmittal only
- Form 1095-C

DC will follow the same rules as the IRS as contained in IRS Publication 5165 (rev. 11-2020), the Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitter (Processing Year 2021).

Do not submit original and corrected documents in the same file.

If a correction is in error and needs to be corrected, submit a Correction to the most recently accepted Correction – **File only one Correction per unique submission**.

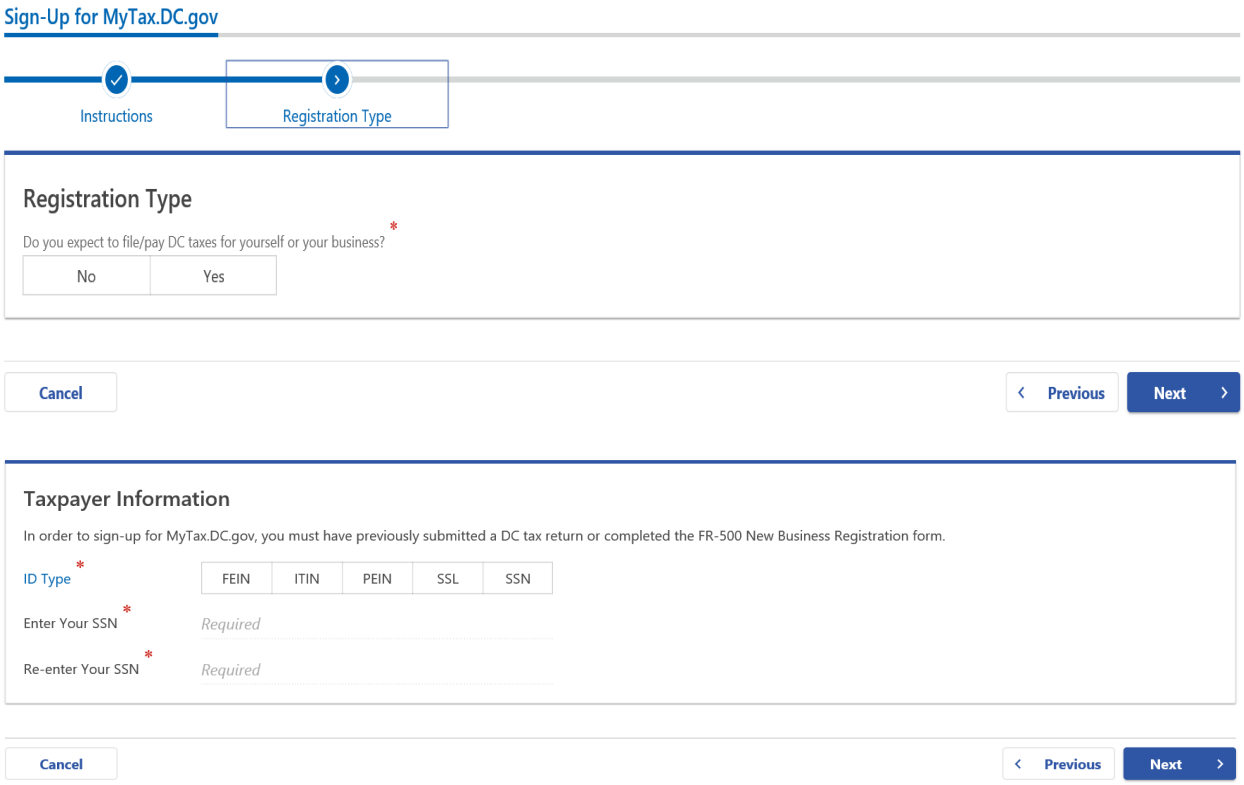
Registration

You must have a MyTax.DC.gov web logon in order to access the electronic bulk filing of 1094/1095. The individual completing the registration will be considered the ‘Administrator’ of the account. Do not use an incorrect FEIN/SSN when registering.

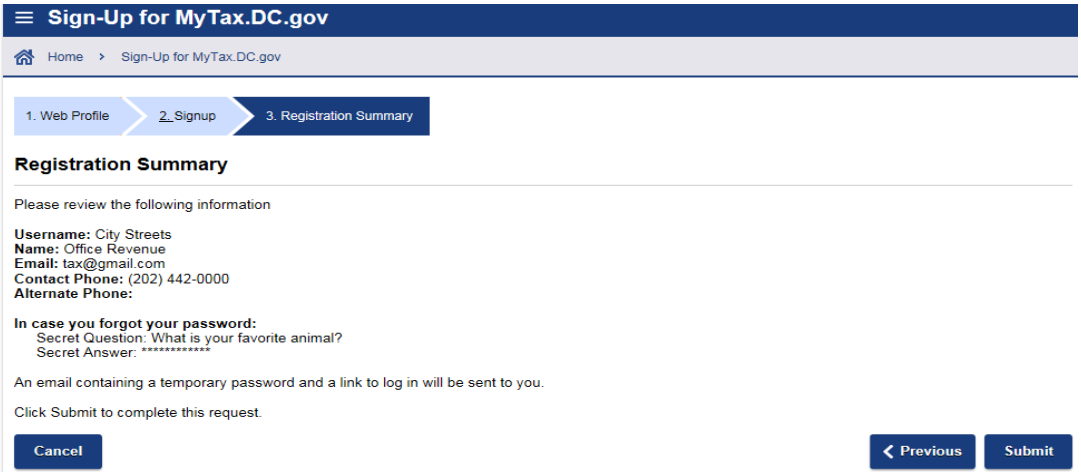
There are two methods to sign up to use MyTax.DC.gov:

- If you are a DC taxpayer, answer 'Yes'
  - Enter your FEIN and the notice number from any notice you have received from OTR. If you did not receive a notice, you can enter your last tax due amount or select the 'Last Tax Due is $0.00' checkbox. If you do not know the last tax due amount, contact the account administrator.
- If you are not a DC taxpayer, answer 'No'
  - If you selected 'No' and the system prompts that an account exists for the FEIN entered, this is an indication that your company does have a presence in DC. Therefore, you will need to contact your company representative in order to obtain logon credentials to MyTax.DC.gov. If that individual within your company is unknown, a representative from OTR's Customer Service Administration can assist you in identifying that individual. Contact them at (202) 759-1946 or email e-services.otr@dc.gov.

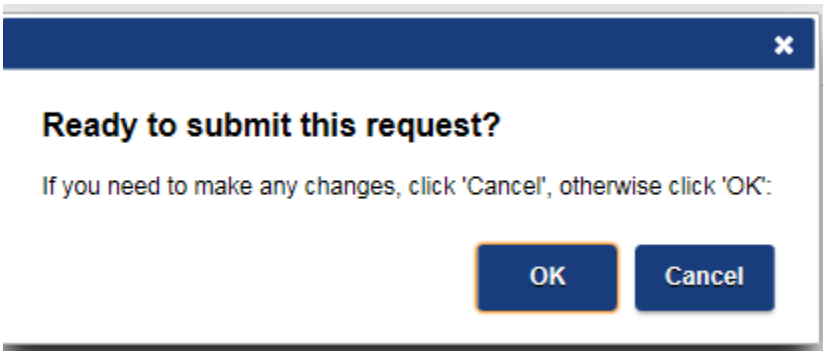
For either answer, complete all information, including a security question and an email address. Press 'Next' to continue.



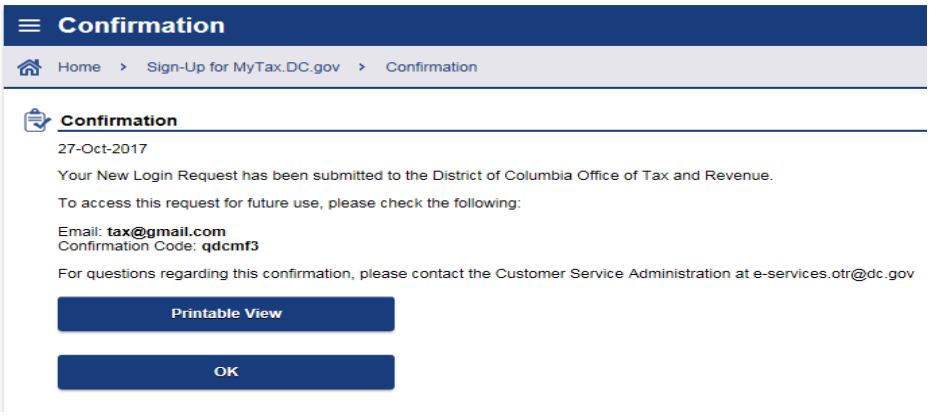
In either instance, you will receive a registration summary screen.



Once you have verified the above information, click ‘Submit’ and then ‘Ok’ or ‘Cancel’.



You will then receive a confirmation page. An email will be sent to you to continue the process.

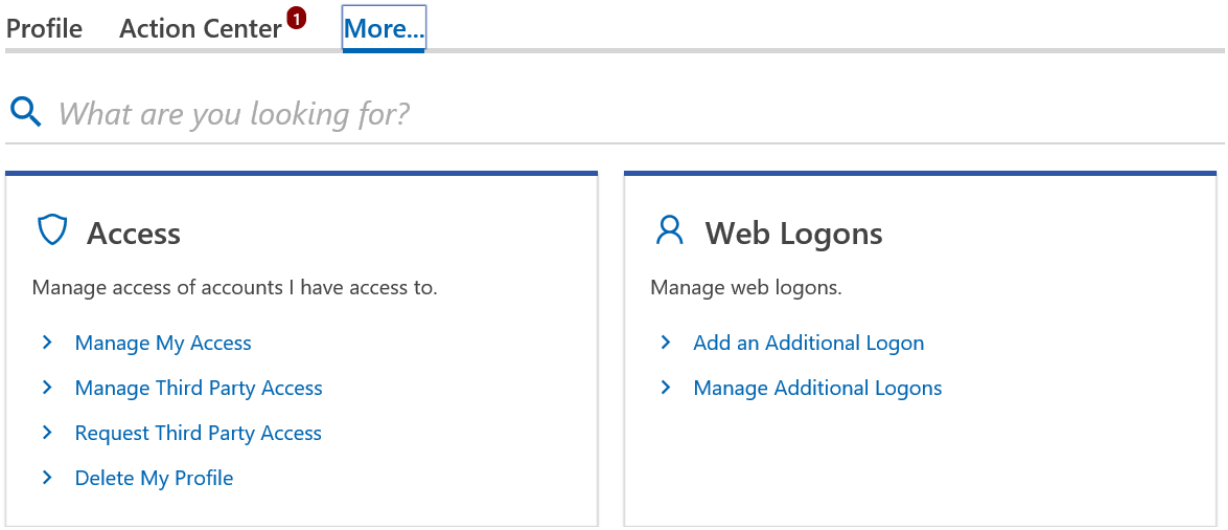


Once you have obtained your logon credentials, you are ready to add additional logons or continue to bulk processing.

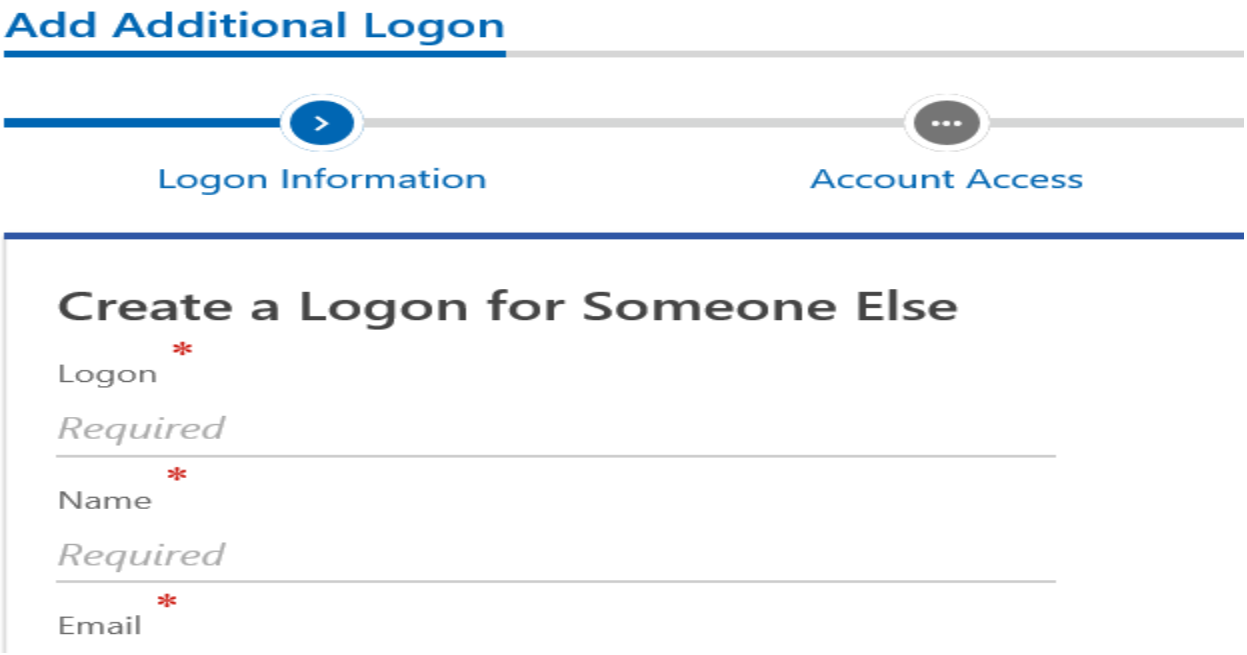
Adding Additional Logons

- After you or the account administrator has successfully logged into the account, additional logons can be added. Select “Manage My Profile” top right of screen.

- After selecting ‘Manage My Profile’ you will see ‘Manage Additional Logons’

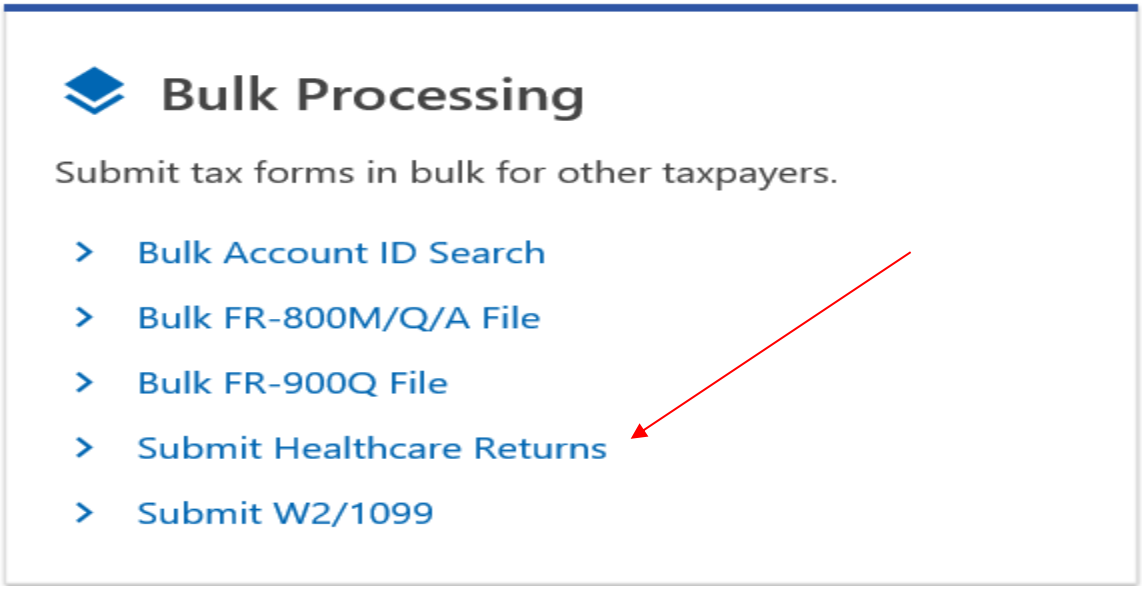


- Proceed with additional logon until complete. Ensure ‘Standard User’ is selected from the ‘Type of Access’ drop down selection.

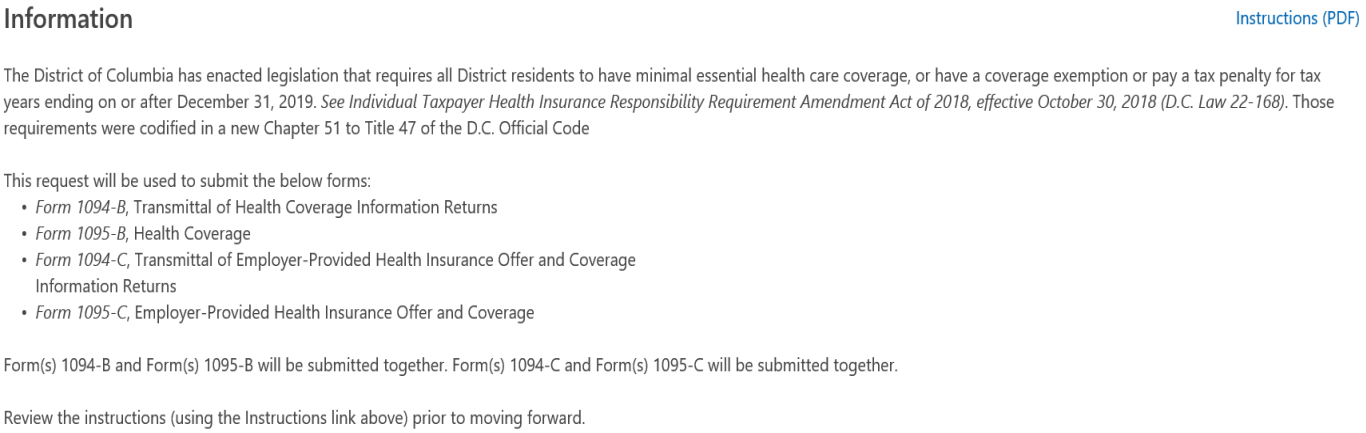


Bulk Upload 1094/1095

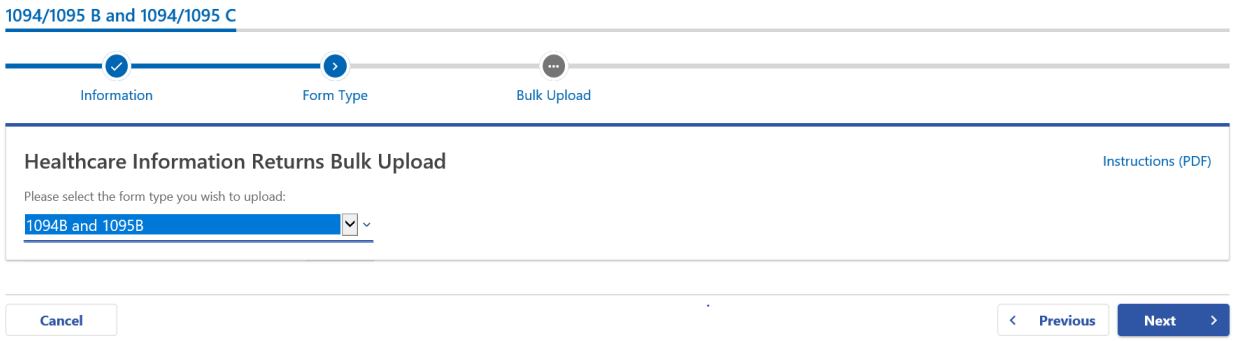
- Under '**BULK PROCESSING'**, press the link to access the '**Submit Healthcare Returns'**.

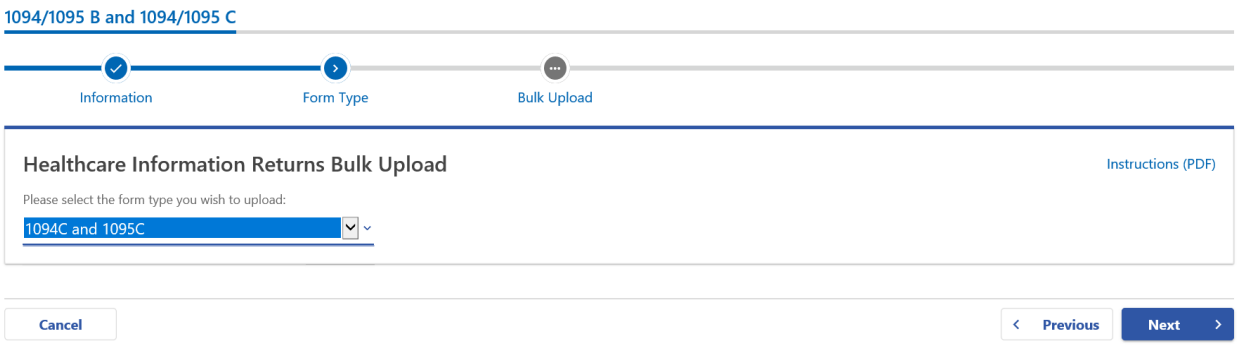


- You will then be directed to this page:

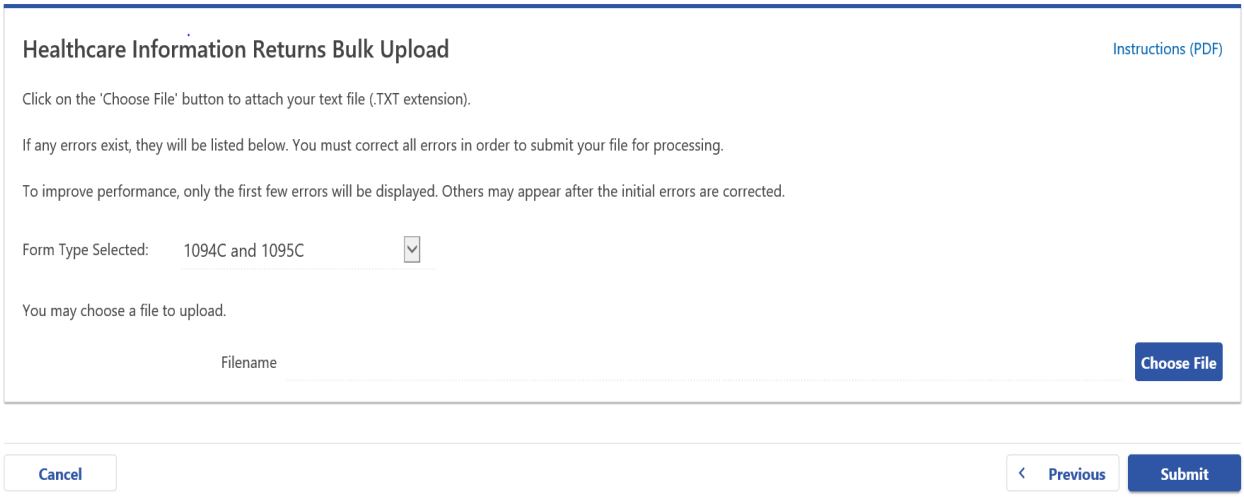


- Select the type of form you wish to upload and then click “Next”





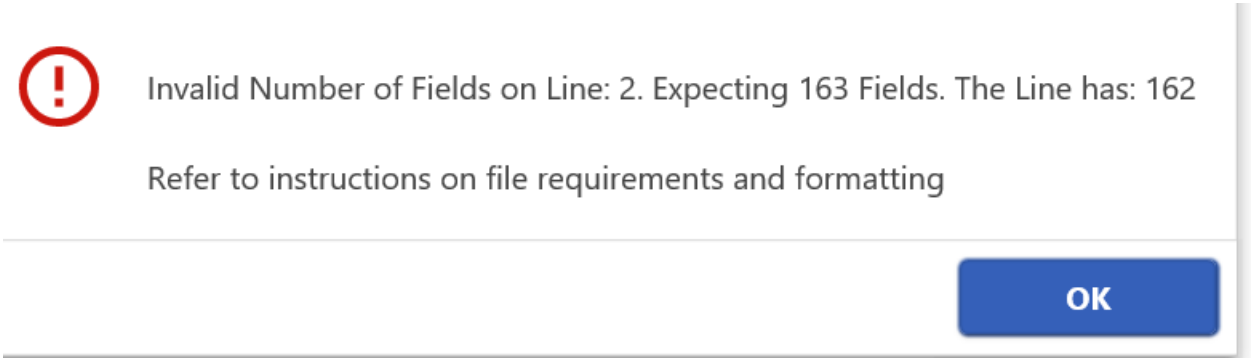
- Choose your file and click “Submit”



MyTax.DC.gov

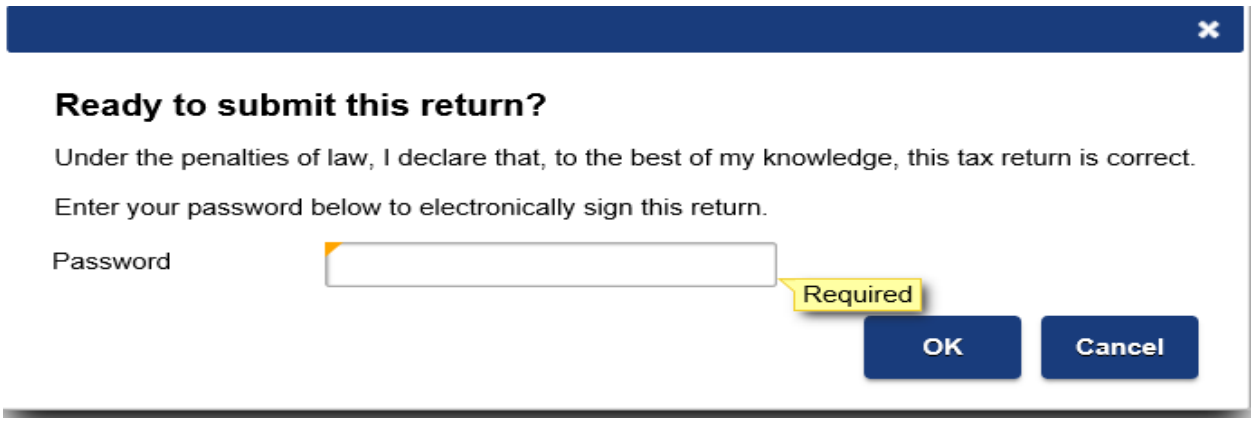
Error Messages Types

- You must correct the errors, if any, before your submission will be accepted.

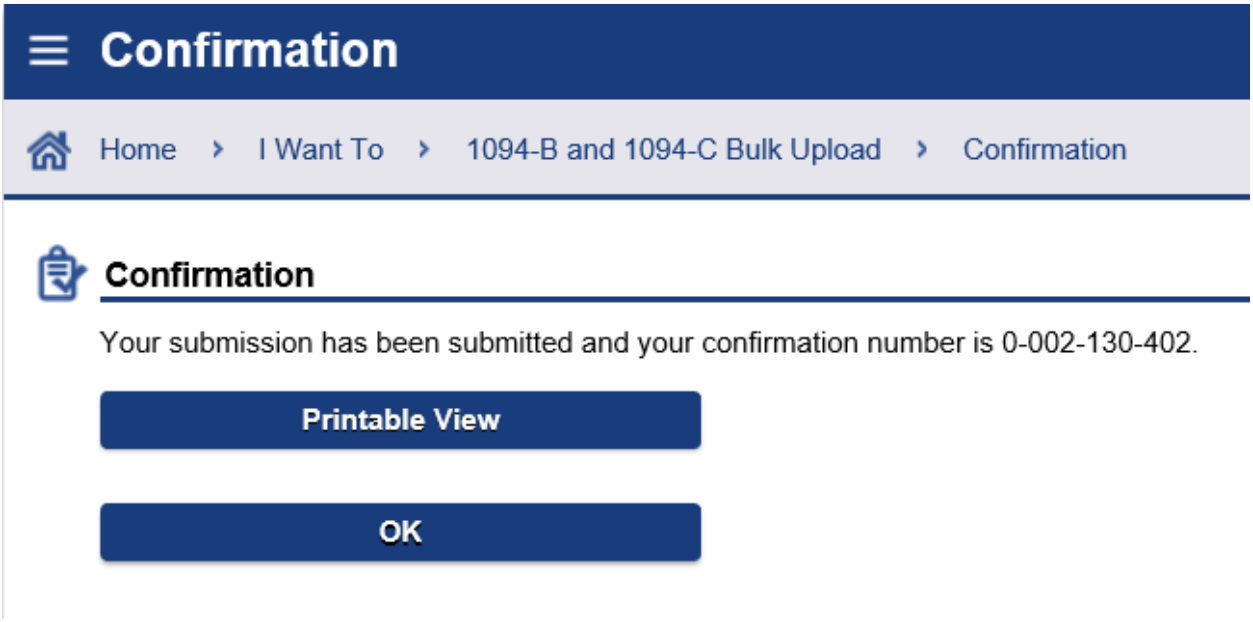


Reason	Message
Line has less fields than the minimum	Invalid Number of Fields on Line: LINE_NUMBER. Minimum Number of Fields is: MINIMUM_NUMBER_OF_FIELDS. The Line has: FIELDS_ON_LINE
Line has multiple repeating elements but not enough fields	Invalid Number of Fields on Line: LINE_NUMBER. Expecting EXPECTED_NUMBER_OF_FIELDS Fields. The Line has: FIELDS_ON_LINE
Line has an invalid record type	Invalid Record Type on Line: LINE_NUMBER
Field has a value that's too long	The FIELD_NAME field contains a value that is too long. Maximum allowable length is MAX_LENGTH_OF_FIELD characters.

- Once your file(s) are successfully submitted, enter your password and click “OK”



- You will then receive a confirmation of your submission(s).



- An email will be sent to you:

From: DoNotReply_MyTax@dc.gov <DoNotReply_MyTax@dc.gov>
Sent: Friday, February 14, 2020 2:51 PM
To: Magby, Sylvia (OCFO) <sylvia.magby@dc.gov>
Subject: Bulk Returns Submitted

Your Bulk - file has been submitted. The file contains Return(s).

The file will be processed in the next batch. The file was validated against basic errors, but other errors such as missing payments may still delay the individual returns from being processed.

Please do not reply to this email. If you have specific questions about your tax account(s), please log in to MyTax.DC.gov and send a secure message to the Office of Tax and Revenue's (OTR) e-Services Unit by clicking "Send OTR a Message" under the "I Want To" section on your homepage. To safeguard your identity and tax information, OTR will never ask for password information.