

2023

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



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 Log

| Version Number/Date | Comments |
|---------------------|--------------------------|
| 1.0 – 10/24/2023 | Initial Release for 2023 |
| | |

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:

- The District of Columbia follows the same deadline as the IRS to furnish coverage statements to recipients. For the tax year ending December 31, 2023, the deadline is March 1, 2024.
- The filing deadline is 30 days after the IRS deadline. For the tax year ending December 31, 2023, the deadline is April 30, 2024.
- Filers are not required to submit test files. The file format must conform to the specifications found on the DC Office of Tax and Revenue (OTR) website: <https://otr.cfo.dc.gov/node/1447081>
- If you would like to run test validations on your file on the portal, it must be your live production file since if there is no error, the file will be uploaded. If you would like OTR to run test validations on your file in our test environment, it may be submitted to Bulkwhsutesting@dc.gov
- The acceptable file format for 1094/1095 filing is pipe-delimited **.txt**, no other format will be accepted (the sample files on our website are only presented in xlsx and csv formats due to limitations on what OTR can upload to the web page).
- 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;
 - One Form 1094-C and one or more Form(s) 1095-C; or
 - One Form 1095-A
- DC only accepts current year returns (2023); 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 by email: e-services.otr@dc.gov

Contents

| | |
|---|----|
| Introduction | 3 |
| Purpose | 3 |
| General Information | 4 |
| Filing Deadline..... | 4 |
| Bulk File Submission Layout..... | 4 |
| Sample Output | 4 |
| 1095-A, 1094-B/1095-B and 1094-C/1095-C Upload Specifications | 4 |
| File Status..... | 5 |
| Error Message Types..... | 12 |
| Manual Upload..... | 13 |
| Validating Your File | 15 |

Introduction

The Office of Tax and Revenue's (OTR) Specifications for Electronically Filing District Health Coverage Information Returns for Software Developers and Transmitters (Processing Year (PY) 2024) 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*
- **Form 1095-A**, *Health Insurance Marketplace Statements*

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](https://mytax.dc.gov).

Additional information is found in OTR Notice 2020-04, dated March 31, 2020, and available on the OTR 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](https://mytax.dc.gov). This is a one-time registration. For assistance in obtaining a logon ID or authorizing a third-party to submit Health Care Information Returns, please review the tutorials/FAQs on the web portal. Instructions are also included in these specifications.

Filing Deadline

For the tax year ending December 31, 2023, the deadline is April 30, 2024.

Bulk File Submission Layout

Refer to our website: <https://otr.cfo.dc.gov/node/1447081>

Sample Output

Refer to our website: <https://otr.cfo.dc.gov/node/1447081>

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

Files must be created using a **pipe-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 are automatically rejected by the system.

Use a naming convention such as ABCCo1095A.txt , 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. OTR is 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 1094-B
- Form 1095-B
- Form 1094-C, Authoritative Transmittal only
- Form 1095-C
- Form 1095-A

DC will follow the same rules as the IRS as contained in IRS Publication 5165 (rev. 9-2023), the Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2023).

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 logon 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' to the question, "Do you expect to file/pay DC taxes for yourself or your business?"
 - 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' to the question, "Do you expect to file/pay DC taxes for yourself or your business?"
 - 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 your company representative is unknown to you, a representative from OTR's Customer Service Administration e-Services Division can assist you in identifying that individual. Contact e-Services at (202) 759-1946 or by email: e-services.otr@dc.gov.

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

[Sign-Up for MyTax.DC.gov](#)

Instructions Registration Type

Registration Type

Do you expect to file/pay DC taxes for yourself or your business? *

No Yes

Taxpayer Information

In order to sign-up for MyTax.DC.gov, you must have previously submitted a DC tax return or completed the FR-500 New Business Registration form.

ID Type *

Enter Your SSN *

Re-enter Your SSN *

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

The screenshot shows the 'Registration Summary' page. At the top, there is a navigation bar with a hamburger menu icon and the text 'Sign-Up for MyTax.DC.gov'. Below this is a breadcrumb trail: 'Home > Sign-Up for MyTax.DC.gov'. A progress indicator shows three steps: '1. Web Profile', '2. Signup', and '3. Registration Summary', with '2. Signup' being the active step. The main heading is 'Registration Summary'. Below the heading, it says 'Please review the following information'. The information listed is: Username: City Streets, Name: Office Revenue, Email: tax@gmail.com, Contact Phone: (202) 442-0000, and Alternate Phone: (blank). There is a section for 'In case you forgot your password:' with a 'Secret Question: What is your favorite animal?' and a 'Secret Answer: *****'. A note states: 'An email containing a temporary password and a link to log in will be sent to you.' Below this is the instruction 'Click Submit to complete this request.' At the bottom, there are three buttons: 'Cancel', '< Previous', and 'Submit'.

Once you have verified the above information, click 'Submit' and then 'OK' or 'Cancel'.

The screenshot shows a modal dialog box with a dark blue header bar containing a close button (X). The main text reads 'Ready to submit this request?' followed by 'If you need to make any changes, click 'Cancel', otherwise click 'OK':'. At the bottom, there are two buttons: 'OK' and 'Cancel'.

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

The screenshot shows the 'Confirmation' page. At the top, there is a navigation bar with a hamburger menu icon and the text 'Confirmation'. Below this is a breadcrumb trail: 'Home > Sign-Up for MyTax.DC.gov > Confirmation'. The main heading is 'Confirmation' with a printer icon. Below the heading, it shows the date '27-Oct-2017'. The text reads: 'Your New Login Request has been submitted to the District of Columbia Office of Tax and Revenue. To access this request for future use, please check the following: Email: tax@gmail.com, Confirmation Code: qdcmf3'. A note states: 'For questions regarding this confirmation, please contact the Customer Service Administration at e-services.otr@dc.gov'. At the bottom, there are two buttons: 'Printable View' and 'OK'.

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 have successfully logged into the account, additional logons can be added. Select 'Manage My Profile' at the top right of the screen.

Manage My Profile ¹

- After selecting 'Manage My Profile' you will see 'Manage Additional Logons'

Profile Action Center ¹ [More...](#)

 *What are you looking for?*

| | |
|---|---|
|  Access Manage access of accounts I have access to. <ul style="list-style-type: none">> Manage My Access> Manage Third Party Access> Request Third Party Access> Delete My Profile |  Web Logons Manage web logons. <ul style="list-style-type: none">> Add an Additional Logon> Manage Additional Logons |
|---|---|

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

Add Additional Logon



Logon Information



Account Access

Create a Logon for Someone Else

Logon *

Required

Name *

Required

Email *

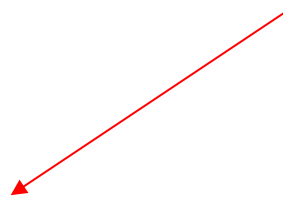
Bulk Upload of 1094/1095

- Click on 'More...' Then, under 'Bulk Processing', click on 'Submit Healthcare Returns'.

Bulk Processing

Submit tax forms in bulk for other taxpayers.

- > Bulk Account ID Search
- > Bulk FR-800M/Q/A File
- > Bulk FR-900Q File
- > Submit Healthcare Returns
- > Submit W2/1099



- You will then be directed to this page:

[1094/1095 B and 1094/1095 C](#)

Information

Information [Instructions \(PDF\)](#)

The District of Columbia has 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

This request will be used to submit the below forms:

- 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
- Form 1095-A, Health Insurance Marketplace Statement

Form(s) 1094-B and Form(s) 1095-B will be submitted together. Form(s) 1094-C and Form(s) 1095-C will be submitted together.

Review the instructions (using the Instructions link above) prior to moving forward.

- Click 'Next'. On the following page, select 'Bulk Upload' and then click 'Next'

[1094/1095 B and 1094/1095 C](#)

Information Upload Method

Please select an option

Bulk Upload or Manual Upload?

- Select the type of form you wish to upload from the drop-down menu and then click 'Next'

1094/1095 B and 1094/1095 C

Information Form Type Bulk Upload

Healthcare Information Returns Bulk Upload [Instructions \(PDF\)](#)

Please select the form type you wish to upload:

1094B and 1095B

Cancel < Previous Next >

- Choose the file you wish to upload

Healthcare Information Returns Bulk Upload [Instructions \(PDF\)](#)

Click on the 'Choose File' button to attach your text file (.TXT extension).

If any errors exist, they will be listed below. You must correct all errors in order to submit your file for processing.

To improve performance, only the first few errors will be displayed. Others may appear after the initial errors are corrected.

Form Type Selected: 1094C and 1095C

You may choose a file to upload.

Filename **Choose File**

Cancel < Previous Submit

Error Message Types

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



Invalid Number of Fields on Line: 2. Expecting 163 Fields. The Line has: 162

Refer to instructions on file requirements and formatting

OK

| 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 validated without errors, enter your password and click 'OK'

Ready to submit this return?

Under the penalties of law, I declare that, to the best of my knowledge, this tax return is correct.

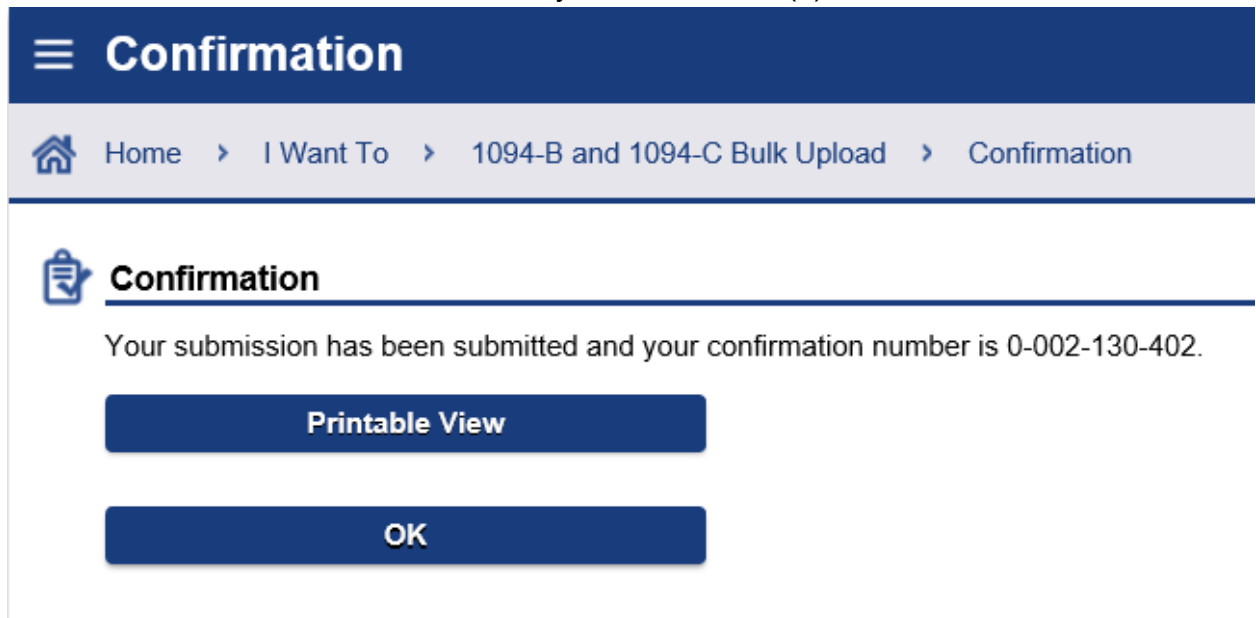
Enter your password below to electronically sign this return.

Password

Required

OK Cancel

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



Confirmation

Home > I Want To > 1094-B and 1094-C Bulk Upload > Confirmation

Confirmation

Your submission has been submitted and your confirmation number is 0-002-130-402.

[Printable View](#)

[OK](#)

- 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: [REDACTED]
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.

Manual Upload

- Select the 'Manual Upload' option and then click 'Next'

[1094/1095 B and 1094/1095 C](#)

Information Upload Method

Please select an option

Bulk Upload or Manual Upload? Bulk Upload **Manual Upload**

Cancel Save Draft < Previous **Next** >

- Select the type of form you wish to submit and then click 'Submit'

[1094/1095 B and 1094/1095 C](#)

Information Upload Method 1094/1095-B or 1094/1095-C

Please select an option.

Form Type: 1094/1095-B 1094/1095-C

Cancel Save Draft < Previous **Submit** >

- Enter required information in all mandatory fields (with *) and then click 'Next'

[1094/1095 B and 1094/1095 C](#)

Information Upload Method 1094/1095-B or 1094/1095-C 1094-B

1094-B

Business Name 1
TEST

Business Name 2
TEST

TIN Type: FEIN Business TIN: **-***8251

Contact First Name: M Contact Middle Initial: B Contact Last Name: B

Contact Suffix: Contact Phone Number: (202) 442-6279

Country: USA

Street: 441 4TH ST NW

Street 2:

City: WASHINGTON State: DC Zip: 20001-0000

Cancel Save Draft < Previous **Next** >

- Click 'Add a Record' to enter returns one by one by completing the mandatory fields

[1094/1095 B and 1094/1095 C](#)

Information Upload Method 1094/1095-B or 1094/1095-C 1094-B 1095-B

1095-B

+ Add a Record

| Correction | First Name | Middle Initial | Last | Suffix | TIN | Birthdate |
|----------------|------------|----------------|------|--------|-----|-----------|
| + Add a Record | | | | | | |

+ Add a Record

Cancel Save Draft < Previous **Next** >

- When you finish entering all the returns, click 'Submit'
- You will receive a confirmation.

Validating Your File

OTR does not offer a formal testing environment to assess bulk upload files for error. However, you can assess your file for any validation errors within our production environment by following the first few steps of bulk upload 1094/1095 outlined in this booklet.

NOTE: OTR strongly discourages utilizing counterfeit data to validate your files. If the file is uploaded in error, it will be sent directly for processing to our system and validated in our production environment.

[1094/1095 B and 1094/1095 C](#)

Information Upload Method

Please select an option

Bulk Upload or Manual Upload? **Bulk Upload** Manual Upload

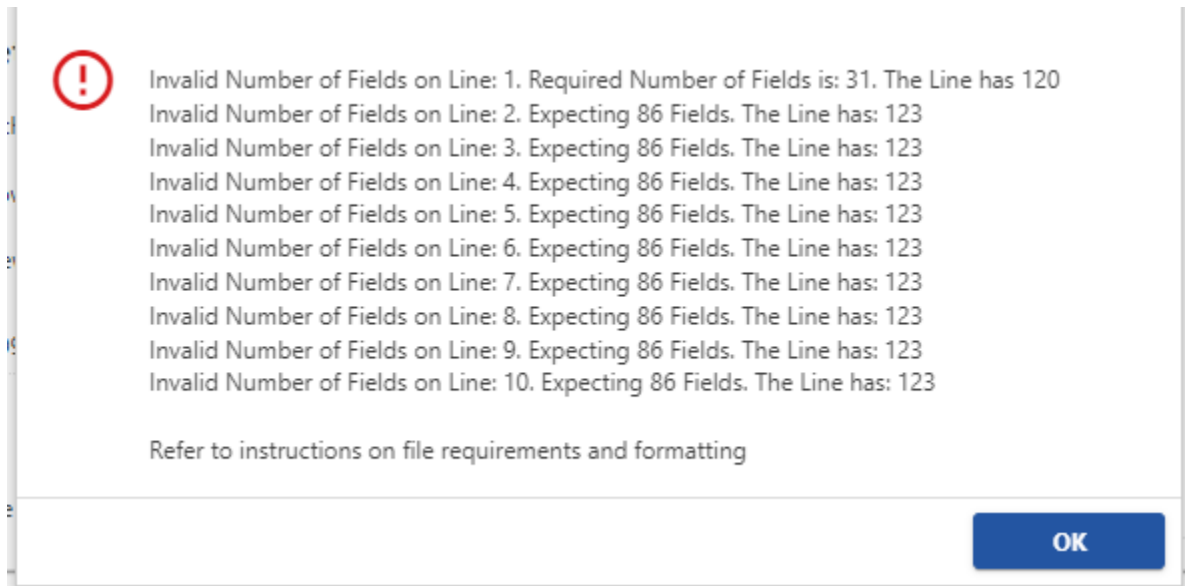
Cancel Save Draft < Previous **Next** >

- Select 'Bulk Upload'

- Select the correct file type option from the drop-down menu
- The next step will be attaching the Healthcare Information Returns Bulk Upload
- Click on 'Choose file' and attach the file you would like to validate

1094/1095 B and 1094/1095 C

- If there are any errors, a list will automatically be displayed, as below.



- If any errors populate, review and select 'OK'. Then select 'Previous' to remove the file.

Healthcare Information Returns Bulk Upload Instructions (PDF)

Click on the 'Choose File' button to attach your text file (.TXT extension).

If any errors exist, they will be listed below. You must correct all errors in order to submit your file for processing.

To improve performance, only the first few errors will be displayed. Others may appear after the initial errors are corrected.

Form Type Selected:

You may choose a file to upload.

Filename

- If no errors populate, and you do not wish to process the file, select 'Previous' to remove the file.