

## IRS Releases 2017 Version of Publication 5223 Regarding Substitute ACA Information Reporting Forms

The tax year 2017 version of IRS Publication 5223 is now available, which sets forth the general rules and specifications for preparing substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C. Paper forms that conform to the specifications listed in the publication may be privately printed and filed as returns with the IRS.

In particular, Publication 5223 addresses the 2017 requirements for:

- Using official IRS forms to file Affordable Care Act (ACA) information returns with the IRS;
- Preparing acceptable substitutes of the official IRS forms to file ACA information returns with the IRS; and
- Using official or acceptable substitute forms to furnish information to recipients.

Publication 5223 provides a thorough guide regarding the many specific details for meeting IRS acceptability standards for forms and their delivery. For example, topics that are covered include font size, orientation of the reporting forms, what data fields are required, and rules regarding electronic reporting of information.

You may review IRS [Publication 5223](#) in its entirety for additional details on the rules and specifications for preparing substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C.

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