Commonwealth of Massachusetts
Department of Revenue

Massachusetts Healthcare Coverage

Forms 1099-HC
Electronic Filing Instructions

Version 2.4

General Information

This user's guide is designed to provide submitters, including Healthcare Carriers and third party reporting agents, with specifications and requirements for electronically filing multiple Massachusetts Healthcare Coverage (1099-HC) documents. **This handbook is not recommended for individual taxpayers who want to file tax returns.**

File Transmission

Files will be transmitted to the Massachusetts Department of Revenue in accordance with instructions in the latest **Bulk E-Filer Registration and Transmission Guide:**

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Software+Developers&sid=Ador&b=terminalcontent&f=dor_efile_other&csid=Ador

Transmission Data

The 1099-HC file consists of a single XML Document. The latest XML Schema, a sample XML Document, and Release Notes can be downloaded from our **Record Layouts and Specifications** page:

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Software+Developers&sid=Ador&b=terminalcontent&f=dor_healthcare_healthcare_info&csid=Ador

The XML must be well formed and will be validated against the published MA DOR XML Schema for the Form 1099-HC. The latest version of the schema will always be posted under the Massachusetts Department of Revenue eFile domain, referenced by the `schemaLocation` attribute in the XML file.

MA DOR prefers that Transmitters validate their XML **programmatically** before transmission in order to eliminate all syntax errors. There are many commercial XML validator applications available for this purpose.

The data within each document will contain information about the Transmitter, including the Healthcare Carrier Name and its Employer Identification Number (EIN).

Acknowledgements

Status information and acknowledgements for files submitted as well as any processing errors that may occur will be available by viewing "File Upload History" on **Web File for Business** (registration required). Files are listed by original name, in chronological order with the most recent appearing first. For this reason we highly recommend that Transmitters choose a file naming convention that allows them to easily identify their own submissions. Click the file name for more detailed information.

Note: The File Upload History may show that a file was "Successfully Uploaded". However, this does not mean that a file has been processed completely. It merely means MA DOR has received the file and began tracking it. Processing may take up to 72 hours to complete. Additional feedback will be posted as it becomes available.

Test Files

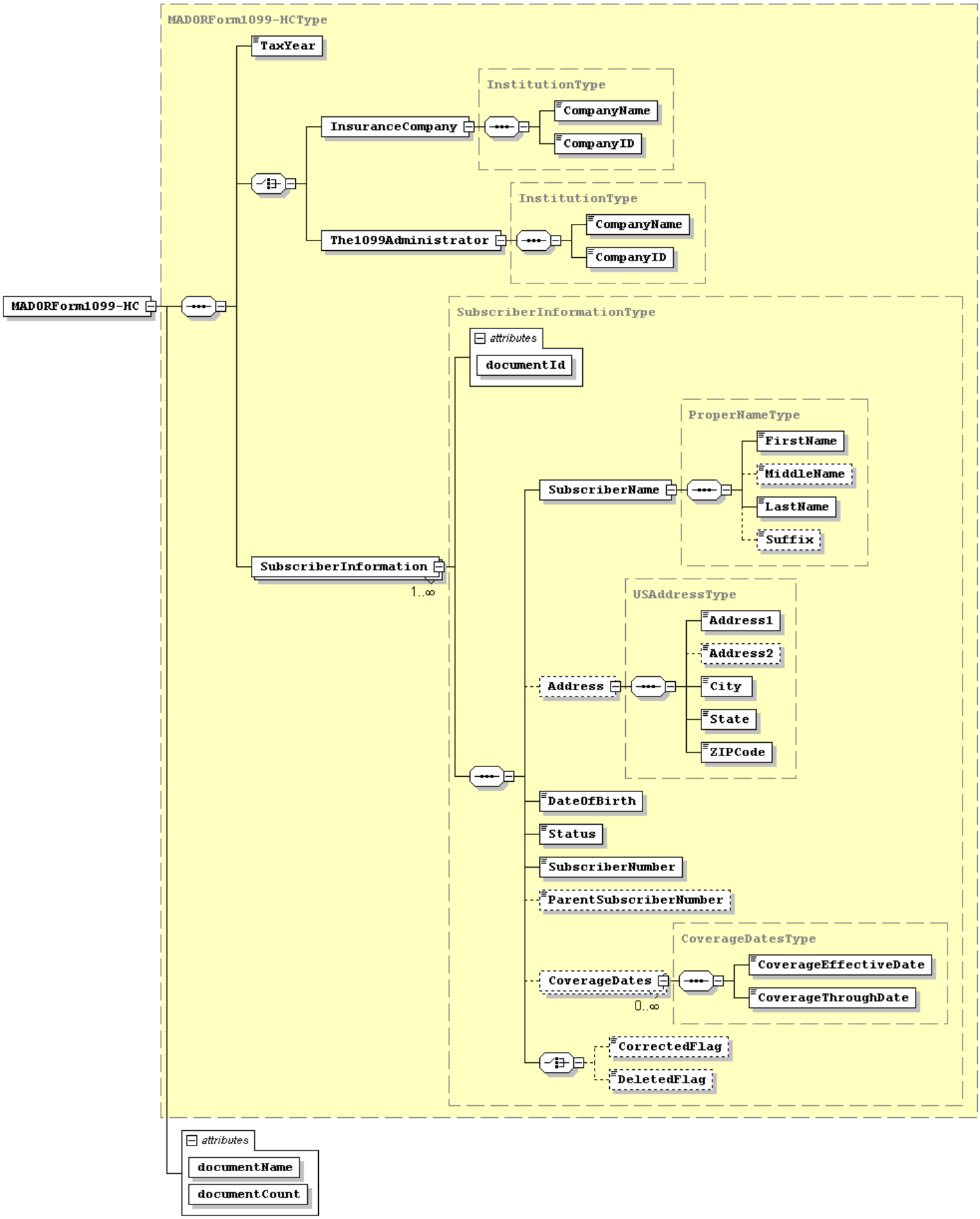
Test files are encouraged. As documented in the **Bulk E-Filer Registration and Transmission Guide**, a Transmitter may elect to submit a test file by naming the file accordingly, with an extension of "`.test`". Files marked as "test" will not actually be processed. To determine the status of a test file, use Web File for Business the same as for production files.

XML Document Elements and Attributes

Element / Attribute	Description
MADORForm1099-HC	Root element.
documentCount	The total number of SubscriberInformation elements contained within. Not validated.
documentName	The name of the XML file. Not validated.
documentId	Attribute of any element contained within a collection. Used to uniquely identify that element. Not validated.
TaxYear	String. Valid values are 2007 up to the current tax year.
CompanyName	Insurance Company or 1099 Administrator's Name. 57 character limit.
CompanyID	Insurance Company or 1099 Administrator's EIN. 9 characters alphanumeric. Left pad if necessary. No spaces or hyphens.
SubscriberInformation (*)	Unbounded collection of Subscribers. At least 1 element required. Each Subscriber represents a single 1099-HC.
SubscriberName/ **FirstName** MiddleName **LastName** Suffix	Nillable (except LastName). Name elements. Maximum lengths come from the Federal 1099 specification. First (15), Middle (15), Last (20), Suffix (4). Legal Characters: A-Z, a-z, 0-9, hyphen, apostrophe and single space.
Address/ **Address1** Address2 **City** **State** **ZIPCode**	Address elements. Address and City have 50 character limit. State must be a valid enumeration. Zip Code is 5-9 characters [0-9], with no hyphen.
DateOfBirth	Date of birth. Format: YYYY-MM-DD
Status	Enumeration. S = Subscriber D = Dependent.
SubscriberNumber	Element that identifies the Subscriber or Dependent to MA DOR. **6** character minimum. **20** character maximum. Should be unique (within a given CompanyID). If not, concatenate with Policy Number or some other value to guarantee uniqueness.
ParentSubscriberNumber	Optional. If Status is "D", then fill with SubscriberNumber of the Primary Subscriber.
CoverageDates (*) / CoverageEffectiveDate CoverageThroughDate	Unbounded collection of Coverage Spans. Format: YYYY-MM-DD CoverageThroughDate should be either Coverage Ending Date or End of Year, which ever comes first.
CorrectedFlag/DeletedFlag	Optional. If present values must be "true" or "false". Indicates that the document contains Corrected 1099-HC data, or that the Subscriber should be deleted.

(**Bold** = Element or Attribute is required. (*) = Multiple Elements can be present.)

Massachusetts 1099-HC Healthcare Coverage XML Schema Diagram – Version 2.4



Sample Massachusetts 1099-HC XML Document


```xml
<?xml version="1.0" encoding="UTF-8"?>
<MADORForm1099-HC
    xmlns="http://www.dor.state.ma.us/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.dor.state.ma.us/efile http://www.dor.state.ma.us/efile/1099HC/R1v2.4/MADORForm1099-HC.xsd"
    documentName="UniqueDocId2009080112000000"
    documentCount="3">
    <TaxYear>2010</TaxYear>
    <InsuranceCompany>
        <CompanyName>Azure Skies Insurance Co.</CompanyName>
        <CompanyID>778000001</CompanyID>
    </InsuranceCompany>
    <SubscriberInformation documentId="Record001">
        <SubscriberName>
            <FirstName>Michael</FirstName>
            <MiddleName>M</MiddleName>
            <LastName>Michaels</LastName>
        </SubscriberName>
        <Address>
            <Address1>123 Main Street</Address1>
            <City>Boston</City>
            <State>MA</State>
            <ZIPCode>02133</ZIPCode>
        </Address>
        <DateOfBirth>1963-07-31</DateOfBirth>
        <Status>S</Status>
        <SubscriberNumber>S99999999901</SubscriberNumber>
        <CoverageDates>
            <CoverageEffectiveDate>2009-01-01</CoverageEffectiveDate>
            <CoverageThroughDate>2009-03-17</CoverageThroughDate>
        </CoverageDates>
        <CoverageDates>
            <CoverageEffectiveDate>2009-07-01</CoverageEffectiveDate>
            <CoverageThroughDate>2009-12-31</CoverageThroughDate>
        </CoverageDates>
        <CorrectedFlag>false</CorrectedFlag>
    </SubscriberInformation>
    <SubscriberInformation documentId="Record002">
        <SubscriberName>
            <FirstName>Wendy</FirstName>
            <MiddleName>W</MiddleName>
            <LastName>Michaels</LastName>
        </SubscriberName>
        <DateOfBirth>1969-07-29</DateOfBirth>
        <Status>D</Status>
        <SubscriberNumber>S99999999902</SubscriberNumber>
        <ParentSubscriberNumber>S99999999901</ParentSubscriberNumber>
        <CoverageDates>
            <CoverageEffectiveDate>2009-01-01</CoverageEffectiveDate>
            <CoverageThroughDate>2009-03-17</CoverageThroughDate>
        </CoverageDates>
        <CoverageDates>
            <CoverageEffectiveDate>2009-07-01</CoverageEffectiveDate>
            <CoverageThroughDate>2009-12-31</CoverageThroughDate>
        </CoverageDates>
        <CorrectedFlag>false</CorrectedFlag>
    </SubscriberInformation>
    <SubscriberInformation documentId="Record003">
        <SubscriberName>
            <FirstName>Michael</FirstName>
            <MiddleName>M</MiddleName>
            <LastName>Michaels</LastName>
            <Suffix>Jr.</Suffix>
        </SubscriberName>
        <DateOfBirth>2007-05-03</DateOfBirth>
        <Status>D</Status>
        <SubscriberNumber>S99999999903</SubscriberNumber>
        <ParentSubscriberNumber>S99999999901</ParentSubscriberNumber>
        <CoverageDates>
            <CoverageEffectiveDate>2009-01-01</CoverageEffectiveDate>
            <CoverageThroughDate>2009-03-17</CoverageThroughDate>
        </CoverageDates>
        <CoverageDates>
            <CoverageEffectiveDate>2009-07-01</CoverageEffectiveDate>
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        </CoverageDates>
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    </SubscriberInformation>
</MADORForm1099-HC>
```