For carriers, employers, and organizations who file Information Returns electronically, to complete the registration steps for an e-Services Account, and the enrollment steps in the Minimum Essential Coverage Information Reporting Program.

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1 What's New This Year

- New Schema Versions
  - There are new schema versions of both the File Exchange Schema and Information Returns Schema. Please refer to the updated schema files available on the FTB File Exchange System page. Test transmissions formatted according to these schemas will be accepted starting October 4, 2021.

- New Test Cycle Process
  - Transmitters will be required to complete a testing cycle annually, in order to transmit their production files for the next tax year. The testing cycle for the 2021 Tax Year will open October 4, 2021.
  - There will be a new “Submit Test Scenarios for Evaluation” FX Portal page available in October 2021 for transmitters to indicate they have completed testing. On this page, transmitters will indicate what form type they intend to support and provide the ReceiptIDs of the transmissions they believe satisfy the required test scenarios.
  - For more information, please refer to the FTB File Exchange System - 1094 1095 Testing Specifications.

- Annual Expiration of Form Specific Production CA-TCCs
  - Production CA-TCCs will expire annually on December 15. Transmitters must complete a new testing cycle in order to continue transmitting Production files.
  - Production CA-TCCs issued after October 4, 2021 will be associated to the form type(s) indicated by the transmitter on the new “Submit Test Scenarios for Evaluation” page in FX Portal. Transmitters will only be able to transmit Production form data files for form types associated to their Production CA-TCC.
  - For more information, please refer to the FTB File Exchange System - 1094 1095 Testing Specifications.

- Transmission Channel Self-Service
  - In October 2021, transmitters will be able to self-serve and update their preferred Transmission Channel (A2A or UI) from the FX Portal.

2 Introduction

Beginning January 1, 2020, all California residents must either have qualifying health insurance coverage, qualify for an exemption from the requirement to have coverage, or pay a penalty when they file their state tax return. In addition, insurance providers and
certain employers must now report coverage information to the California Franchise Tax Board (FTB) each year by March 31, with an automatic extension to May 31.

FTB File Exchange System - MEC IR Registration and Enrollment Guide provides an overview of California’s Minimum Essential Coverage (MEC) Information Reporting (IR) Program. It is designed to familiarize insurance providers, employers, and organizations who file Information Returns electronically on behalf of insurance providers and employers with how to complete the registration and enrollment steps in order to meet their reporting requirements for California.

This publication does not address individual taxpayer filing of health care information with a California Income Tax Return.

2.1 Supporting Publications

This publication should be used in conjunction with the most current version of the following publications:

- Pub 3895B, California Instructions for Filing Federal Forms 1094-B and 1095-B
- Pub 3895C, California Instructions for Filing Federal Forms 1094-C and 1095-C
- FTB File Exchange System – 1094 1095 Technical Specifications
- FTB File Exchange System – 1094 1095 Testing Specifications

The FTB File Exchange System – 1094 1095 Technical Specifications publication comes with supporting documents referred to as the Technical Specifications Package. These supporting documents include: Extensible Markup Language (XML) Schemas, Business Rules, and Open API specifications.

2.2 About the California MEC IR Program

The California MEC IR Program, one component of California’s Health Care Mandate (HCM), is similar to the federal Affordable Care Act Information Returns (AIR) Program. Organizations need to register online, submit an enrollment form, and complete a testing cycle before transmitting actual taxpayer data to FTB. There are a few differences, which are highlighted throughout this publication.

The MEC IR Program covers the electronic submission of the following Information Returns beginning in process year 2021:

- 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

Electronic submission of the above listed Information Returns is done through FTB’s File Exchange (FX) System. This publication does not contain information or procedures for how to file the Information Returns electronically. It does contain information and procedures for the registration and enrollment steps that must be completed prior to electronically filing the returns. For more information on how to electronically file the Information Returns, see the FTB File Exchange System – 1094 1095 Technical Specifications publication. For more information on the electronic filing requirement please refer to the FTB Pub 3895B, California Instructions for Filing Federal Forms 1094-B and 1095-B and FTB Pub 3895C, California Instructions for Filing Federal Forms 1094-C and 1095-C.

Important: The MEC IR Enrollment Form can only be submitted through FTB’s website. FTB does not have an automated enrollment option, or a paper enrollment option.

2.3 Communications

The MEC IR Program uses Subscription Services, FTB’s email notification service, to share information regarding Program changes, technical issues, and other updates. Go to ftb.ca.gov and search for subscription services to sign up for the “Health Care Mandate” list.

A help desk has been designated as the first point of contact for Electronic Services (e-Services) Account issues. Responsible Officials should refer to the Help page for frequently asked questions or contact information for the e-Services help desk. The e-Services help desk provides assistance in the following areas:

• Registering
• Logging in
• Updating your email address

If you have an issue that prevents you from registering for or logging in to an e-Services Account, and the solution is not posted on the e-Services Help page, contact the e-Services help desk.

A separate help desk has been designated point of contact for electronic filing issues. Transmitters should contact the toll-free FX System help desk. Information about how to contact the FX System help desk can be found on the FX System webpage. The FX System help desk provides assistance in the following areas:
• MEC IR Enrollment Issues
• Transmission Issues
• Rejected Transmissions, Submissions, and Records
• Business Rules and Error Code Resolution

2.3.1 HCM Website

For additional information about California’s HCM, go to the Healthcare Mandate webpage.

2.3.2 FX System Website

Additional information about the FX System can be found on the FX System webpage.

2.4 Federal and State Differences

There are several differences in the Internal Revenue Service (IRS) and FTB registration and enrollment processes. These are described at the end of each section in more detail.

3 Register to Participate in the California MEC IR Program

To electronically file Information Returns in the MEC IR Program, your organization must complete the following steps:

• Register for an e-Services Account. A Responsible Official must complete the registration.
• Submit the MEC IR Enrollment Form. This form must be processed and approved by FTB.

This section describes the registration process. For information about the enrollment process, see Section 4.

Unlike the IRS, FTB does not require each Authorized User (as described in Section 4.2) that will be included on the MEC IR Enrollment Form to register for their own account. Only one registration per organization is required.

You cannot use an existing MyFTB registration, Electronic Filing Identification Number (EFIN), or SWIFT account to participate in this Program.

3.1 Who must register

A Responsible Official must complete the registration on behalf of the organization. This person will then be responsible for granting access to the e-Services Account for the
other Authorized Users within their organization. The Responsible Official must share the account credentials (user name, password, and answers to the security questions) with other Authorized Users who need to access the FX Portal. All Authorized Users will have equal access to the information and services in the e-Services Account.

All organizations that plan to submit MEC Information Returns electronically must complete this registration, even those who plan to use the Application to Application (A2A) transmission channel. This is the only way to submit the MEC IR Enrollment Form and receive the necessary transmission approval.

Only organizations that submit electronic MEC Information Returns or develop transmission software need to register. If your organization uses a third party to transmit your MEC IR data, you do not need to register.

### 3.2 How to register

A Responsible Official can begin the registration process by selecting the registration option on the [MEC IR Webpage](#).

**Note:** The Responsible Official who registers for the e-Services Account must be included on the MEC IR Enrollment Form as a Responsible Official.

This person will need to:

- Provide the Responsible Official’s name, date of birth, SSN, home address, and primary personal phone number. This information is only used to verify the responsible official’s relationship with the organization and will not be visible to authorized users after registration. Please use someone who has an SSN within your organization as your Responsible Official. If no one within your organization has an SSN, you must call the e-Services help desk and a number will be assigned for registration. Contact information for the e-Services help desk can be found at the hyperlink in Section 2.3.
- Enter the organization’s Name and FEIN. If your organization does not have a FEIN, you must call the e-Services help desk and a number will be assigned for registration. Contact information for the e-Services help desk can be found at the hyperlink in Section 2.3.
- Provide the Responsible Official’s business email address and title within the organization.
- Create a user name and password.
- Select security questions and provide answers for additional verification.
- Agree to the terms of use.
**Important**: Since there is only one account for an organization, the Responsible Official will need to share the user name, password, and answers for the security question with the other Authorized Users who access the e-Services Account. Keep this in mind when you register.

### 3.3 After you register

We will send a confirmation message to the email address provided. It will contain a link that must be clicked within 72 hours in order to activate the account. Once the account is activated, you can log in to the File Exchange Portal (FX Portal) and submit your MEC IR Enrollment Form.

**Note**: An email notification will be sent to the email address provided at registration each time the account is accessed through the FX Portal.

### 3.4 Federal and State Differences: Registration

Table 1, below, provides a summary of differences between the IRS’ Federal AIR Registration and FTB’s State FX System Registration.

<table>
<thead>
<tr>
<th>IRS</th>
<th>FTB</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each Responsible Official and Contact person must complete e-Services Secure Access Authentication Process</td>
<td>Only one Responsible Official must register for an e-Services Account</td>
</tr>
<tr>
<td>Registration is tied to each individual Responsible Official and Contact person</td>
<td>Registration is tied to the organization and the Responsible Official</td>
</tr>
</tbody>
</table>

### 4 California MEC IR Enrollment Form

If you plan to transmit MEC Information Returns electronically, or develop software to file MEC Information Returns electronically, you must first register for and activate an e-Services Account (described in Section 3). To enroll, submit the MEC IR Enrollment Form online from the FX Portal.

The MEC IR Program uses the same roles as the federal AIR Program:

- **Issuer** – a business filing their own Information Return data.
- **Transmitter** – a third-party sending Information Return data on behalf of any business.
Software Developer – an organization writing either origination or transmission software for Information Returns.

A single request can be used to enroll for multiple roles. Firm and software keys will be assigned after FTB approves the enrollment information.

4.1 Complete MEC IR Enrollment Form

After the Responsible Official logs in to the FX Portal, they can begin the MEC IR Enrollment Form. The enrollment form does not need to be completed in a single session. Review the information that you will need before you begin the MEC IR Enrollment Form.

4.1.1 Firm or Organization Information

The first portion of the MEC IR Enrollment Form requires information about the Firm or Organization, including:

- Legal business name
- DBA name (if different from legal name)
- Business type (e.g., Corporation, LLC, Partnership)
- Physical address
- Mailing address (if different from Physical)
- Phone number

4.1.2 Authorized Users Information

The MEC IR Enrollment Form requires information about Authorized Users who will access the e-Services Account. The following information must be submitted for each Authorized User:

- Name
- User’s role (Responsible Official and/or Contact)
- Email address
- Phone number
- Area of responsibility
Note: One of the Responsible Officials listed on the MEC IR Enrollment Form must be the same Responsible Official who registered for the e-Services Account.

4.1.3 Initial Participation Information

Finally, the MEC IR Enrollment Form requires information about how the organization will participate in the MEC IR Program. This includes the following information:

- Program role (Issuer, Transmitter, Software Developer)
- Transmission method you will use (Application to Application or User Interface)
- Additional information to assist our review of your enrollment form

Currently, Issuers and Transmitters are treated the same by the FX System. Any changes to this process will be described in a revised version of this publication.

4.2 Important Information about Authorized Users

Responsible Officials are the individuals with the responsibility for and authority over the filing of MEC Information Returns for the organization. FTB reviews the information provided during enrollment for Responsible Officials before they are approved and the organization can participate in the MEC IR Program.

We require at least one Responsible Official to be active on the MEC enrollment at all times. If you need to replace a Responsible Official, you must submit the new official’s information for approval before you can remove the current one. To make changes to the Responsible Officials, see Section 5.2.

Contacts should be available for inquiries from FTB related to technical participation in the MEC IR Program and/or issues with submitted data. You may also provide business contacts. If you need to replace or update a Contact, you must submit the contact’s information. To make changes to Contacts, see Section 5.2.

Each organization can have a maximum of 10 Authorized Users. An Authorized User can be both a Responsible Official and a Contact.

We will send a notification email to the e-Services Account registrant’s email address when we receive your MEC IR Enrollment Form.

4.3 Approval Process

We will review your MEC IR Enrollment form when it is received. We may contact your business or one or more of the Authorized Users listed on the enrollment form as part
of this review. Your enrollment will stay in Pending status while we conduct our review. This review may take up to 10 business days to complete.

If we do not approve your enrollment, we will send a notification email to the email address associated with the e-Services Account. You must submit a new MEC IR Enrollment Form and correct the issues identified in your rejection email. For additional help or clarification, send an email to the FX System help desk. Information for contacting the FX System help desk can be found at the hyperlink in Section 2.3.

When we approve your enrollment, we will issue the necessary codes and keys based on the activity you will perform. We will send an email to all Authorized Users when these codes/keys are available on the FX Portal. The following codes and keys are available:

- California Transmitter Control Code (CA-TCC) for Testing
- Secret Key

For A2A transmitters, these keys must always be used together. For FX Portal transmitters, the system applies the secret key for you. The Secret Key is only valid for a specific organization and will be systematically renewed annually (a new Secret Key will be issued 1 month prior to the current Secret Key’s expiration date, so as to prevent any interruptions to the ability to transmit MEC IR data).

Upon initial approval of your enrollment, only the CA-TCC for Testing is issued. The Test CA-TCC will be valid for all forms and is valid until it is explicitly disabled. Once the Testing requirements have been satisfied, your CA-TCC for Production will be issued for the forms that you have completed the testing cycle for. The Production CA-TCC will expire annually on December 15 and a new Production CA-TCC will be issued following completion of the next testing cycle.

For those who register for A2A transmission, when the enrollment is approved FTB will issue the following keys for each registered software package:

- Application ID (app_id)
- Application Key (app_key)

These keys must always be used together. Application Keys are only valid for a specific software package and will be systematically renewed annually (a new Application Key will be issued 1 month prior to the current Application Key’s expiration date, so as to prevent any interruptions to the ability to transmit MEC IR data); an Application ID is valid until it is explicitly disabled.

Transmitters must register each software package that interacts with the FX System using the A2A channel. Each software package receives a unique app_id and app_key.
With the exception of the period one month prior to expiration, only one app_key is active at a time. During that period, a second app_key is activated to ensure keys may be retired without disrupting the transmitter's ability to use the A2A channel.

Additionally, Authorized Users can maintain their app_id and app_key. Refer to Section 5 to view information about maintaining your enrollment.

All assigned keys and codes display in the FX Portal. FTB will send all Authorized Users a notification email to alert them that the codes and keys are available.

For information about how to use the CA-TCCs, Secret Key, app_id, and app_key for transmitting information, refer to the FTB File Exchange System – 1094 1095 Technical Specifications publication. For a quick reference guide to CA-TCCs, Secret Key, app_id, and app_key, please refer to Appendix – Keys and Codes.

4.4 Before Transmitting MEC Information Returns to FTB

Before you transmit MEC Information Returns to FTB electronically, you must pass testing. This ensures that the information you send to us is well-formed and can be used for processing. See the FTB File Exchange System – 1094 1095 Testing Specifications publication for details about the testing cycle.

When you pass the testing cycle, we issue your Production CA-TCC for the forms you have completed testing for. Your CA-TCC for Testing remains “Active” in case you need to transmit test data. You may test for additional forms after receiving your Production CA-TCC. Be sure you use the correct CA-TCC for the type of data you transmit.

**Note:** Software Developers are not issued a CA-TCC for Production.

4.5 Federal and State Differences: MEC IR Enrollment Form

**Table 2**, below, provides a summary of differences between the IRS’ Federal AIR Enrollment and FTB’s State MEC IR Enrollment.

<table>
<thead>
<tr>
<th>IRS</th>
<th>FTB</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each Responsible Official must sign using their e-Services PIN</td>
<td>One Responsible Official must sign using an electronic signature</td>
</tr>
<tr>
<td>The TCC status indicator is either Test (T) or Production (P)</td>
<td>Organizations are issued separate CA-TCCs for Test and Production</td>
</tr>
</tbody>
</table>
You must log in to either the UI For ACA Assurance Testing System (AATS) or the UI Production System.

Forms have their own T/P indicator

<table>
<thead>
<tr>
<th>IRS</th>
<th>FTB</th>
</tr>
</thead>
<tbody>
<tr>
<td>You must log in to either the UI For ACA Assurance Testing System (AATS) or the UI Production System</td>
<td>You always log in to your e-Services Account</td>
</tr>
<tr>
<td>Forms have their own T/P indicator</td>
<td>FTB will track testing at the form level effective October 2021</td>
</tr>
</tbody>
</table>

### 5  Manage MEC IR Enrollment Information

When we approve your MEC IR Enrollment Form, you may need to manage your enrollment information or software packages.

#### 5.1  Manage CA-TCC or Secret Key

The CA-TCCs or Secret Key issued on approval of the MEC IR Enrollment Form may need to be maintained. This includes the following updates:

- Remove a CA-TCC – this option is selected when the organization no longer participates in the MEC IR Program
- Deactivate and request new keys – this option is selected when there is a security concern with the assigned CA-TCC or Secret Key.

The CA-TCC and Secret Key are managed from a page in the FX Portal. Select the item that needs to be updated and you will be prompted to provide additional information.

#### 5.2  Manage Authorized Users

As Responsible Officials and Contacts change, the Authorized Users on your MEC IR Enrollment Form may need to be updated. Changes to Authorized Users can be done through the FX Portal. This includes adding, removing, and updating Authorized Users. However, the Responsible Official who registered for the e-Services Account may not be modified through the FX Portal at this time. To update that Responsible Official’s information, you must contact the FX System help desk. Information to contact the FX System help desk can be found at the hyperlink in Section 2.3.

#### 5.3  Add a New Software Package

When a new software package will be used to transmit electronic Information Returns with the A2A channel, it must be added on the FX Portal. You do not need to add software packages if you transmit with the UI channel. To add a new software package, navigate to the Software Package and Keys page, and select to add a software package.
You will be prompted to provide a name for your software package. When the software package information is submitted, a new app_id and app_key pair are issued for the software package. The new app_id and app_key should be issued within 20 minutes of submission.

5.4 Manage a Software Package

The app_id and app_key pair issued for software packages may need to be maintained. This includes the following updates:

- Remove a software package – this option is selected when the software package will no longer be used to transmit information returns.
- Deactivate and request new software package keys – this option is selected when there is a security concern with the assigned app_id and app_key pair.

Manage the app_id and app_key pair from the Software Package and Keys page in the FX Portal. To manage the app_id and app_key pair, select to manage the software package. A page displays to select the appropriate management action for the selected software package. After you select the appropriate action, the software package is updated as specified.

5.5 Manage Transmission Role and Channel

Beginning in October 20201, the Transmission Role and Transmission channels can now be updated via the FX Portal. This will allow for transmitters to choose to add an additional channel or role to their enrollment from what was initially selected.

After logging in, select to view and manage enrollment and then select either Business Role or Transmission Channel to make your updates.
# Appendix – Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2A</td>
<td>Application-to-Application Transmission Method</td>
</tr>
<tr>
<td>ACA</td>
<td>Affordable Care Act</td>
</tr>
<tr>
<td>AIR</td>
<td>Affordable Care Act Information Returns</td>
</tr>
<tr>
<td>App_id</td>
<td>Application Identifier</td>
</tr>
<tr>
<td>App_key</td>
<td>Application Key</td>
</tr>
<tr>
<td>CA-TCC</td>
<td>California Transmitter Control Code</td>
</tr>
<tr>
<td>EFIN</td>
<td>Electronic Filing Identification Number</td>
</tr>
<tr>
<td>FTB</td>
<td>Franchise Tax Board</td>
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<tr>
<td>FX</td>
<td>File Exchange</td>
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<tr>
<td>HCM</td>
<td>Health Care Mandate</td>
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<tr>
<td>IR</td>
<td>Information Reporting</td>
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<tr>
<td>IRS</td>
<td>Internal Revenue Service</td>
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<tr>
<td>MEC</td>
<td>Minimum Essential Coverage</td>
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<tr>
<td>XML</td>
<td>Extensible Markup Language</td>
</tr>
</tbody>
</table>
## Appendix – Glossary

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>FX Portal</td>
<td>A sub-system within the FX System that allows transmitters to communicate information with FTB, including enrollment to the MEC IR Program, transmission of information return files, and retrieval of acknowledgements.</td>
</tr>
</tbody>
</table>
| FX System     | The File Exchange (FX) System is comprised of the following three sub-systems:  
  - FX Portal  
  - FX API  
  - FX Hub  
   For more information about the FX API and FX Hub sub-systems, see the FTB File Exchange System – 1094 1095 Technical Specifications publication. |
### Appendix – Keys and Codes

<table>
<thead>
<tr>
<th>Environment</th>
<th>Form Type</th>
<th>Expiration</th>
<th>Purpose</th>
<th>Where Used/Found</th>
<th>When Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test CA-TCC</td>
<td>Test</td>
<td>All Types</td>
<td>Unique code for authenticating transmitter's test transmissions</td>
<td>In the UTID of the manifest</td>
<td>Upon Enrollment Approval</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Production CA-TCC</td>
<td>Production Forms</td>
<td>Annually - 12/15</td>
<td>Unique code for authenticating transmitter's production transmissions</td>
<td>In the UTID of the manifest</td>
<td>Upon Testing Cycle Completion</td>
</tr>
<tr>
<td></td>
<td>that have tested</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secret Key</td>
<td>Not Environment</td>
<td>Annually - One year</td>
<td>Unique key for authenticating transmitter for A2A transmitters (Automatically applied for UI Transmitters)</td>
<td>In the authentication header signature process for A2A transmitters (Not applicable for UI Transmitters)</td>
<td>Upon Enrollment Approval</td>
</tr>
<tr>
<td></td>
<td>Specific</td>
<td>after issuance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>app_id</td>
<td>Not Environment</td>
<td>Never (or until</td>
<td>Uniquely Identifies the Software Package for A2A transmitters</td>
<td>In the authentication header signature process for A2A transmitters</td>
<td>Upon Enforcement Approval</td>
</tr>
<tr>
<td></td>
<td>Specific</td>
<td>explicitly disabled</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>app_key</td>
<td>Not Environment</td>
<td>Annually - One year</td>
<td>Unique key for authenticating software package for A2A transmitters</td>
<td>In the authentication header signature process for A2A transmitters</td>
<td>Upon Enforcement Approval</td>
</tr>
<tr>
<td></td>
<td>Specific</td>
<td>after issuance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>