



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: September 11, 2024





# Agenda

- Welcome
- Updates
- Role Info
- ATS
- CFSF

Mics and Chat have been muted.

Deck will be posted to [www.irs.gov/IRIS](http://www.irs.gov/IRIS) after the meeting.

During today's meeting we will open the chat to answer questions relating to the IRIS system only. Please keep your questions within the IRIS scope. If you have a question that refers to some of our other Information Returns Filing options, you can find more information at [www.irs.gov/filing/e-file-information-returns](http://www.irs.gov/filing/e-file-information-returns).

We will do our best to address IRIS questions as they are posted in the chat. We may not be able to provide a response to some IRIS questions during the meeting as research may be needed. If we do not get to your IRIS question today, we will post the answer to IRIS related WGM questions at [www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes](http://www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes).

Thank you for your participation and questions.



# IRIS Updates





# Known Issues and Solutions

IRIS Application to Application (A2A) Assurance Testing System (ATS) TY 2023 known issues and solutions

Description of the Problem	Solution(s)
IRIS A2A ATS is not returning test acknowledgements which includes the status when processing is complete.	IRIS A2A ATS environment is unavailable until then.

- The IRIS ATS environment for the Application to Application (A2A) channel is currently unavailable.
- Anything submitted in ATS after June 30,2024 will need to be resubmitted once the system becomes available.
- We will publish a QuickAlerts bulletin when the system becomes available.
- Please monitor the Information Returns Intake System (IRIS) Operational Status page for any updates.
- We appreciate your patience and apologize for any inconvenience.



## Zip File Issues

ZIP files can not be opened.

- Zip files can become corrupted for many reasons on the user machine.
- Users being blocked by their own Firewall systems.
- Try downloading the same zip and/or generate the PDF again.

No data in the ZIP file.

- There may be a very small "lag" between when the "Download Available" notification is provided, and when the actual download is available.
- Wait a minute or so after receiving the "Download Available" before trying to open the download.



## Video Link

We are working to fix the broken links for the videos previously found at [www.irs.gov/iris](http://www.irs.gov/iris).

- How to Use the Information Returns Portal
- CSV File Upload Demonstration

Taxpayers can subscribe to three different IRS YouTube channels to get tax information in a short and easy to understand format and see community updates from the agency.

The IRS YouTube channels are:

- [IRS Videos](#)
- [IRS Videos American Sign Language](#)
- [IRS Videos Multilingual](#)



# TY2023 Schema Updates

Tax year/version	Form series	Date available in SOR	ATS start date	Production date
2023v1.0	Form 1099 series and extensions: 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099- INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB	9/11/2023	Nov 2023	Jan 2024
2023v1.1	No change to TY2023 v1.0 schema. Business rule changes reflected in IRIS TY2023 Business Rules v1.1	7/18/2024		
2023v1.2	No change to TY2023 v1.0 schema. Business rule changes reflected in IRIS TY2023 Business Rules v1.2	8/29/2024		



# TY2024 Schema Updates

Tax year/version	Form series	Date available in SOR	ATS start date	Production date
2024v1.0	Forms and extension: 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, 5498, 5498-ESA, 5498-SA, W-2G, 8809	7/18/2024	TBD	TBD
2024v1.1	Schema changes are reflected in v1.1. No change to TY2024 business rules v1.0.	8/29/2024	TBD	TBD





## **TCC Role Information**





# Role Defined

Role defines how the company will file Information Returns.

There are three IRIS Roles:

- Issuer - A business that will only transmit information returns for the company listed on the application.
- Transmitter-A third-party business that will transmit information returns on behalf of their own company and/or other businesses not listed on the application.
- Software Developer (SWD)- A business that creates software packages that interface with the IRS system to allow authorized users to transmit information returns directly to the IRS via Application-to-Application (A2A) transmission method.



# What Role to Select

Software Purchased or Developed?	If	And	Then
Developed	I am a commercial Software Developer developing software and selling software,	I will perform the software testing with IRS and transmit my own information returns and transmit for others.	Select the roles of Software Developer and Transmitter role on your application.
Developed	I am developing my own software package, or contracted with someone to develop a unique package for my sole use,	I will perform the software testing with IRS and transmit my own information returns.	Select the roles of Software Developer and Issuer on your application.
Purchased	I am purchasing a software package,	I will transmit my own information returns.	Select the role of Issuer on your application.  Note: The Issuer EIN must match the EIN on the Issuer TCC application.
Purchased	I am purchasing a software package,	I will transmit my own information returns and transmit for others.	Select the role of Transmitter on your application.  Note: You may not use an Issuer TCC to transmit information returns for others.



# Role Information

Update your IRIS Application for TCC if you:

- Previously selected the wrong role.
- Anticipate transmitting returns on behalf of another business in the future.
- Attempted to submit a correction after 06/30/2024 and received error S1H048.

The system inadvertently allowed “Issuers” to transmit information returns on behalf of other businesses not listed on the TCC application.

- This was corrected on 06/30/2024.

## S1H048

- TCC invalid for this submission.
- If TCC role is 'Issuer', then 'TIN' in 'IssuerDetail' must match 'TIN' in 'TransmitterGrp'.

If this error was received and a correction has not been accepted:

- Confirm that you have selected the correct role; update if needed.
- Resubmit the correction.



# View Role

## Form & Transmission Method

Showing Items 1 to 3 of 3

««Prev Page 1 Next»»

Role	Forms	Transmission Method	Request Additional TCC
Transmitter	Form 1099 Series	A2A	Request
Transmitter	Form 1099 Series	Portal	Request
Software Developer	Form 1099 Series	A2A	Request

Showing Items 1 to 3 of 3

««Prev Page 1 Next»»

## TCC Information

Showing Items 1 to 3 of 3

««Prev Page 1 Next»»

Role	Forms	Transmission Method	TCC	TCC Status	Effective Date	TCC T/P Indicator
Transmitter	Form 1099 Series	A2A		Active		T
Transmitter	Form 1099 Series	Portal		Active		P
Software Developer	Form 1099 Series	A2A		Active		T

Showing Items 1 to 3 of 3

««Prev Page 1 Next»»

[« PREVIOUS](#) [CONTINUE »](#)

[Cancel](#)



# Role Change

e-services

Online Tutorials

Mailbox

Modify PIN

Profile

Contact Us

External Services Authorization Management > Application Details

Firm Information

Application Details

Software Packages

Authorized Users

Application  
Comments

Application  
Summary

Application  
Submission

Doing Business as Name:

Application Type: IRIS Application for TCC | Tracking Number:

Application Status: Completed

## Application Details

### Role

You are required to select a minimum of one role (Issuer, Transmitter, or Software Developer). You can select a combination of roles but not both Issuer or Transmitter.

An Issuer is a business filing their own information returns regardless of whether they are required to file electronically or they volunteer to file electronically.

A Transmitter is a third-party sending the electronic information returns data directly to the IRS on behalf of any business, including their own.

A Software Developer is a business that creates software applications that interface with IRS systems to allow authorized users to transmit information returns directly to the IRS via Application-to-Application (A2A).

Role	Role Status	Delete
Software Developer	Accepted	
Transmitter	Accepted	

ADD



# Role Change (cont)

You can only have either Issuer or Transmitter Role. You can not add the new role until the existing role is removed.

- Delete incorrect role.
- Select the option to “Add” role.
- Select “Forms” and “Transmission Method” after Delete and Add steps are completed.

After both contacts sign the application:

- Role will be updated.
- The prior TCC will be assigned to the new role.

1. You can only have either Issuer or Transmitter role. You can remove existing role and then add the new role.

## Role

You are required to select a minimum of one role (Issuer, Transmitter, or Software Developer). You can select a combination of roles but not both Issuer or Transmitter.

An Issuer is a business filing their own information returns regardless of whether they are required to file electronically or they volunteer to file electronically.

A Transmitter is a third-party sending the electronic information returns data directly to the IRS on behalf of any business, including their own.

A Software Developer is a business that creates software applications that interface with IRS systems to allow authorized users to transmit information returns directly to the IRS via Application-to-Application (A2A).

Role	Role Status	Delete
Software Developer	Accepted	
Transmitter	Accepted	

ADD



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**TY24/PY25  
IRIS A2A ATS**







## IRIS A2A ATS

IRIS Assurance Testing System (ATS) refers to the process used to test software and electronic transmissions prior to accepting forms into the IRIS A2A Production System.

- Software Developers must pass IRIS ATS for the tax year that the software package(s) will support.
- Transmitters/Issuers must pass a one-time communication test.
- Software Developers are required to test every year.
- IRIS ATS for Tax Year (TY) 2024 is tentatively scheduled to begin in November.



## IRIS A2A ATS Overview

- There will be 34 forms available to choose from.
- Examples will be provided for each form accepted through IRIS A2A intake method.
- IRIS ATS performs schema and business rules validation.
- IRIS ATS does not support stress or load testing.
- Response times in IRIS ATS do not mirror expected response times in production.
- IRIS ATS will not accept live taxpayer data.
- IRS downstream systems will not process test submissions.
- Always use your Transmitter Name and EIN from the IRIS TCC application in the Transmitter Group.
- All TINS must begin with three zeros.
  - Ex: 000-11-1111 or 00-0111111
- IRIS Schemas use “Issuer” to identify Payer/Filer and “Recipient” to identify Payee.



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# **Combined Federal/State Filing Program (CF/SF)**





# CF/SF State Info

State Coordinators must contact their IRS Government Liaison to request their state be added or removed from the CF/SF Program.

- Requests must be submitted by January 1st and the request will be implemented the following tax year.
- The IRS established a Secure Data Transfer (SDT) program to provide encrypted electronic transmission of Federal Tax Information (FTI) between the IRS and trading partners.
- Program files are provided 9 times a year.
  - Cycles 14, 20, 22, 24, 26, 28, 30, 37 & 49
  - 1 Cycle is equal to 1 calendar week / 52 cycles in a year.

FIRE files and IRIS files are combined into a file and made available to the states

- File format is the same flat file format FIRE has provided in the past.

Please visit the [Combined Federal/State Filing \(CF/SF\) Program State Coordinator Information FAQs](#) page on IRS.gov for more information.



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## **Working Group Resources**

A decorative graphic at the bottom of the page consisting of several overlapping, wavy lines in shades of blue, dark blue, and red, creating a sense of movement and flow.



# Resources

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## Publications

[Publication 5717](#) - Information Returns Intake System (IRIS) Taxpayer Portal User Guide

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[Publication 5718](#) - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications

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[Publication 5719](#) - Information Returns Intake System (IRIS) Test Package for Information Returns

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## Websites

[www.irs.gov/inforeturn](http://www.irs.gov/inforeturn) - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)

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[www.irs.gov/iris](http://www.irs.gov/iris) - a website that provides general information about IRIS

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[www.irs.gov/irisats](http://www.irs.gov/irisats) and [www.irs.gov/irisschema](http://www.irs.gov/irisschema) - websites that provide information about Assurance Testing System (ATS) for the Application to Application (A2A) filer for IRIS

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# Known Issues and Solutions (KIS)

- Known issues and solutions provide notifications of problems identified, workarounds and solution dates for information returns filed through IRIS.
- A separate known issues and solutions file is available for both A2A and Taxpayer Portal.
- A link for Known Issues (KIS) has been added to [www.irs.gov/IRIS](http://www.irs.gov/IRIS).

## IRIS known issues and solutions

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

Download files with temporary workaround solutions to known issues with the [Information Returns Intake System \(IRIS\)](#).

IRIS Taxpayer Portal and Application to Application (A2A) known issues and solutions are listed by tax year.

### IRIS Taxpayer Portal known issues and solutions

Tax year	Current and resolved issues and solutions
2023	<a href="#">IRIS Taxpayer Portal TY 2023 known issues and solutions</a> <a href="#">XLSX</a> (Posted April 5, 2024)

### IRIS A2A known issues and solutions

Tax year	Current and resolved issues and solutions
2023	<a href="#">IRIS A2A TY 2023 known issues and solutions</a> <a href="#">XLSX</a> (Posted April 5, 2024)

### IRIS help

Get support with IRIS:

#### Help desk

Call Mon. – Fri. 7:30 a.m. – 7 p.m. Eastern time.

- Toll-free: [866-937-4130](tel:866-937-4130)
- International: [470-769-5100](tel:470-769-5100)
- TTY/TDD: [866-937-4130](tel:866-937-4130). Use your choice of relay.

#### Working group meetings

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

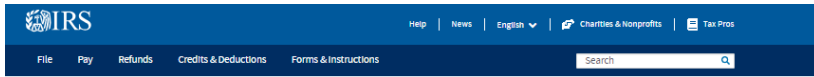
#### Known issues and solutions

[Get solutions to known issues with IRIS.](#)



# IRIS Working Group

## www.IRS.gov/IRIS



Home / File / E-file Forms 1099 with IRIS

### E-file Forms 1099 with IRIS

- Individuals
- Businesses and Self-Employed
- Charities and Nonprofits
- International Taxpayers
- Governmental Liaisons
- Federal State Local Governments
- Indian Tribal Governments
- Tax Exempt Bonds

**10 or more returns: E-filing now required**

Starting tax year 2023, if you have 10 or more information returns, you must file them electronically. Find details on the [final e-file regulations](#).

You can e-file any Form 1099 for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions for Forms 1099.

For system availability, [check IRIS status](#).

There are 2 ways to e-file with IRIS:

#### E-file through the IRIS Taxpayer Portal

- This free, web-based filing system lets you:
- E-file up to 100 returns at a time
  - Enter manually or by CSV upload
  - Download payee copies to distribute
  - Keep a record of completed, filed and distributed forms
  - Save and manage Issuer information

**Get started**

To use the IRIS Taxpayer Portal, you need an IRIS Transmitter Control Code (TCC). This 5-digit code identifies your business when you e-file forms. It can only be used for IRIS.

[Apply for an IRIS Taxpayer Portal TCC](#)

**Sign in**

If you have an IRIS TCC, [sign in to the IRIS Taxpayer Portal](#).

[IRIS Taxpayer Portal User Guide, Publication 5717](#) [\[PDF\]](#)

**E-file with software through IRIS Application to Application (A2A)**

If you have a third-party software or service or are developing software, you can use IRIS A2A to e-file thousands of returns (up to 100 MB at a time).

- Steps to use IRIS A2A**
- To start using IRIS A2A with software or a third-party service, follow these steps:
1. [Apply for an IRIS A2A Transmitter Control Code \(TCC\)](#)
  2. [Get an API Client ID](#)
  3. [Get a schema package](#)
  4. [Submit IRIS Assurance Testing System \(ATS\) transmissions](#)

After you successfully submit ATS transmissions, you can use IRIS A2A to transmit return data.

[IRIS E-Filing A2A Specifications, Publication 5718](#) [\[PDF\]](#)

#### Forms you can e-file

- Publications**
- [IRIS Taxpayer Portal User Guide, Publication 5717](#) [\[PDF\]](#)
  - [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5718](#) [\[PDF\]](#)
  - [IRIS Test Package for Information Returns, Publication 5719](#) [\[PDF\]](#)

**Email updates**

Get updates on issues, changes and working group meetings about IRIS.

[Subscribe to QuickAlerts](#) [\[C\]](#)

**IRIS help**

Get support with IRIS:

**Help desk**

Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

- Toll-free: [866-937-4130](#)
- International: [470-769-5100](#)
- TTY/TDD: [866-937-4130](#). Use your choice of relay.

**Working group meetings**

[Find meetings and notes for A2A developers, transmitters and state agencies.](#)

- Related**
- [Video: How to Use the IRIS Portal](#) [\[C\]](#)
  - [Guide to Information Returns](#)
  - [General instructions for Certain Information Returns](#)

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- [Guide to Information Returns](#)
- [General instructions for Certain Information Returns](#)







# Questions

