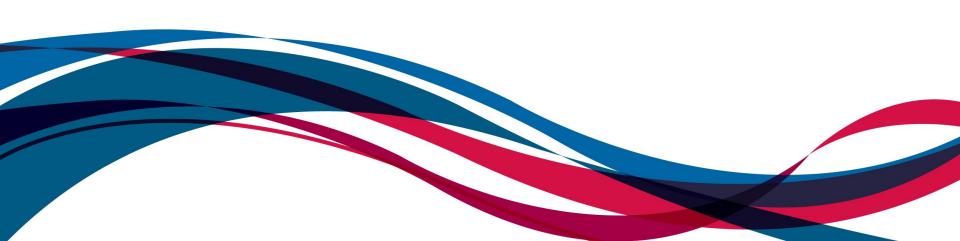# Information Returns Intake System (IRIS)
Working Group Meeting
Date: June 12, 2024

Agenda

- ➢ Welcome

- ➢ New Forms

- ➢ TY24/PY25 updates

Mics and Chat have been muted.

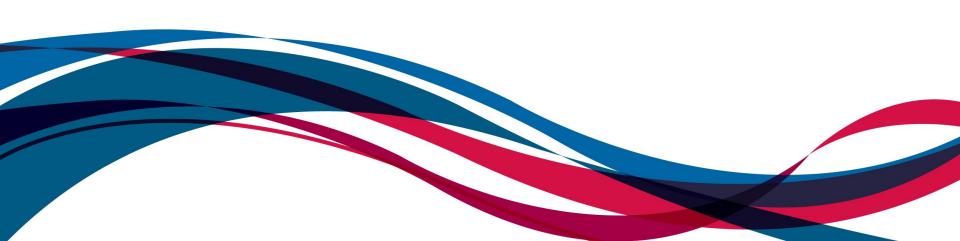Deck will be posted to www.irs.gov/IRIS after the meeting.

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 Return Filing options, you can find more information at 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.

Thank you for your participation and questions.

New Forms added to IRIS

New Forms

Beginning 07/01/2024, IRIS will add the following 13 Information Returns to the Taxpayer Portal intake for TY23/PY24.

These forms will be added to IRIS Application to Application (A2A) intake for TY24/PY25 beginning in January 2025.

Form	Title
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties and Other Amounts
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings

New Forms (cont.)

No action is needed to add the 13 forms to your IRIS profile

- ➢ No additional IRIS TCC is needed

- ➢ The "Forms and Transmission Method" section of the IRIS TCC application will be automatically updated to reflect the addition of the 13 forms

- ➢ "Form 1099 Series" will become "Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G"
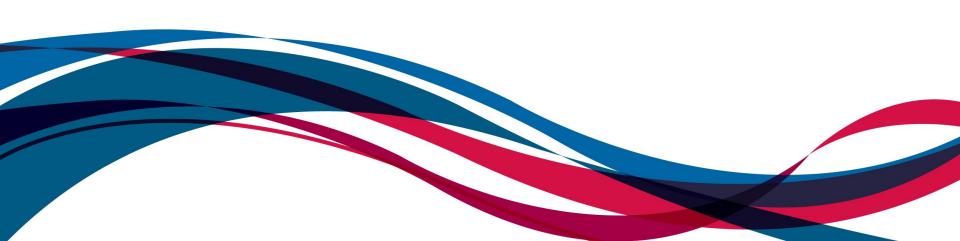
Form & Transmission Method

Role	Forms	Transmission Method	Add TCC
Transmitter	Form 1099 Series	A2	blank
Transmitter	Form 1099 Series	Portal	blank
Software Developer	Form 1099 Series	A2A	blank

A2A Schema Package

➢ The Schema and Business Rules package for TY2024 will be made available in the Secure Object Repository (SOR) mid summer 2024.

➢ You must have an active e-Services account to access the SOR mailbox. If you do not have an account, you will need to set one up.

➢ Software Developers and State organizations may download IRIS schemas and business rules from their SOR mailbox. To access these files, you must have:

  ➢ An active e-Services account

  ➢ An IRIS TCC application with the status "Completed"

  ➢ An IRIS TCC status of "Active"

  ➢ An IRIS role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency"

➢ Please visit the IRIS Schemas and Business Rules page on IRS.gov for more information about IRIS Schemas and Business Rules.

1099 Series Form Updates

Upcoming Form Changes

The calendar year box will change from 20XX to a four-digit entry on the following forms:

➢ Form 1099-DIV, Dividends and Distributions

➢ Form 1099-G, Certain Government Payments

➢ Form 1099-INT, Interest Income

➢ Form 1099-K, Payment Card and Third-Party Network Transactions

➢ Form 1099-MISC, Miscellaneous Income

➢ Form 1099-NEC, Nonemployee Compensation

➢ Form 1099-OID, Original Issue Discount

Upcoming Form Changes (cont.)

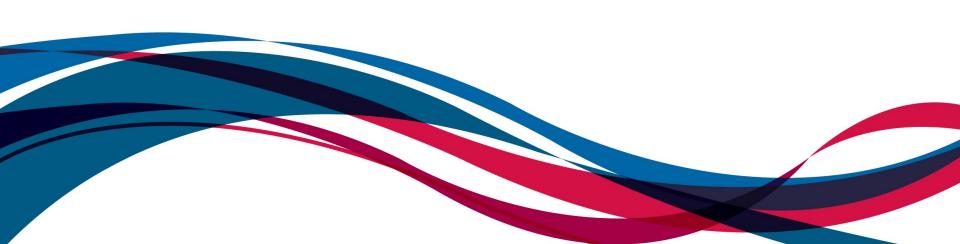The tax year is changing from 2023 to 2024 on the following existing forms:

➢ Form 1099-B, Proceeds From Broker and Barter Exchange Transactions

    Box 9 updating from 12/31/2022 to 12/31/2023

➢ Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

The Form 1099-INT, Interest Income:

➢ The title of Box 7 is updating from "possessions" to "territories".

Working Group Resources

IRIS Resources

Publications	Publication 5717 - Information Returns Intake System (IRIS) Taxpayer Portal User Guide
	Publication 5718 - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications
	Publication 5719 - Information Returns Intake System (IRIS) Test Package for Information Returns
Websites	www.irs.gov/inforeturn - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)
	www.irs.gov/iris - a website that provides general information about IRIS
	www.irs.gov/irisats and www.irs.gov/irisschema - websites that provide information about Assurance Testing Scenarios (ATS) for the Application to Application (A2A) filer for IRIS

Known Issues and Solutions (KIS)

➢ Known issues and solutions provide notifications of problems identified, workarounds and solution dates for information returns file 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.

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	IRIS Taxpayer Portal TY 2023 known issues and solutions [XLSX] (Posted April 5, 2024)

IRIS A2A known issues and solutions

Tax year	Current and resolved issues and solutions
2023	IRIS A2A TY 2023 known issues and solutions [XLSX] (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
- International: 470-769-5100
- TTY/TDD: 866-937-4130. Use your choice of relay.

Working group meetings

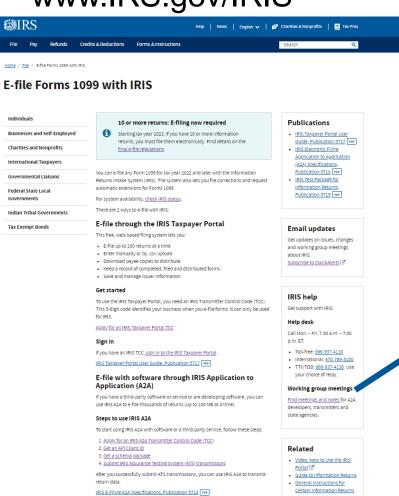Find meetings and notes for A2A developers, transmitters and state agencies.

Known issues and solutions

Get solutions to known issues with IRIS.

IRS Working Group

www.IRS.gov/IRS

Questions