



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

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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

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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](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:
- [Apply for an IRIS A2A Transmitter Control Code \(TCC\)](#)
 - [Get an API Client ID](#)
 - [Get a schema package](#)
 - [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

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Working group meetings

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

Related

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

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Questions

