

**Information Return Intake System (IRIS)
Working Group Questions and Answers
June 12, 2024**

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We welcome constructive questions and comments. As IRIS is still a new system, we are continuing to implement and improve working processes to provide users with responses and answers to all questions and concerns. We may not be able to provide a response to some questions during the meeting as research may be needed. If we did not get to your question on the call, it will be listed below. We do not post duplicate questions, negative comments or items that need one on one attention.

General Information:

- Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to [IRIS working group meetings and notes](#) following the call.
- Meetings are not recorded. The PowerPoint will be posted on the IRIS working group meetings and notes web page: [IRIS working group meetings and notes](#).
- All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: [IRIS working group meetings and notes](#).
- Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.
- Businesses will need to decide when to switch from FIRE to IRIS. We do recommend you start to familiarize yourself with IRIS before FIRE shuts down.
- We do not have a date or timeline when IRIS will replace AIR.
- IRIS does not have an email address or another method to submit typed out suggestions. Suggestions may be submitted through the Help Desk Monday through Friday 7:30 am – 7:00 pm ET. Listen to all menu options.
Toll-free: 866-937-4130
International: 470-769-5100
TTY/TDD: 866-937-4130
The IRS welcomes calls via your choice of relay.
- IRIS Publications are on the [IRIS webpage](#):
 - 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, IRIS Test Package for Information Returns.

Application Questions (TCC, API Client ID, JWK, etc.):

1. For bulk XML filing in IRIS, is an API required to file? Or can software providers create a file to be manually uploaded to IRIS?

Response: Bulk filing in IRIS A2A intake system requires an API Client ID.

2. Can the XML file format be submitted without A2A and an API? We would like for our clients to take the XML file that our software creates and submit it to the IRIS

system without an API connection. The csv import maximum of 100 records is very limiting.

Response: The bulk filing method uses A2A and requires an API Client ID. There are no plans to change this.

3. Our state is using the Fire System for filing 1099. I am assuming we need to fill out an IRIS application for TCC. When we log in using ID.me we are taken to a screen that just shows our application from last year where we ported over our TCC number (IR-TCC). We don't see an option to fill out an IRIS application.

Response: Please refer to the [TCC Tutorial](#). On the "Select Your Organization" page select "Individual" to complete a "New Application" to create an IRIS Application.

4. We applied for TCC for IRIS last year. Do we need to reapply for a new TCC for calendar year 2024?

Response: You do not need to reapply for an IRIS TCC as long as you continue using it. If you don't use your TCC for three consecutive years, your TCC will be deleted. Once your TCC is deleted, it cannot be reactivated. You'll need to submit a new IRIS Application.

ATS Testing:

5. Does the IRIS system have a test system like FIRE does?

Response: IRIS has a test system that is designed to be used by software developers. Please refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications and Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns.

6. Will we be required to test for tax year 2024 if we were approved for tax year 2023 for A2A submissions?

Response: It has not been determined if IRIS will require everyone to pass ATS testing annually. We will advise once the decision has been made.

IRIS Questions:

7. I am an Accountant and need to file for my clients. Can I do this through one account for all my different business clients?

Response: If your IRIS TCC is set with the role of transmitter, you can file on behalf of your clients using a singular TCC. Publication 5903, IRIS App for TCC, explains the Issuer and Transmitter roles.

8. Will IRIS allow reporting in cents?

Response: The Taxpayer Portal allows cents to be entered; however, the A2A schema only allows whole dollar amounts. We are currently reviewing the A2A process and will advise once a decision has been made.

9. A2A seems to require rounding; taxpayer portal seems to accept dollars and cents.

Response: This is accurate. We are still discussing the dollar and cents issue.

10. Are the 1099 form changes only applicable to IRIS? Or are the form changes applicable to printed forms outside of as well? Will last year's 20xx forms be accepted in tax year 2024?

Response: We can't speak to the paper filing process. Generally, boxes on paper forms correspond with fields used for the electronic file; however, if the form and instructions don't match, the electronic guidance supersedes form instructions for electronic filing.

11. Will the date changes affect 1099C - Cancellation of Debt?

Response: The calendar year update only applies to the 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC and 1099-OID.

12. Why is 5498-QA not being added this year since it is still paper? When will it be available? Quite costly and risky with clients PII.

Response: We are planning on adding the 5498-QA to IRIS, but we do not have a definite date at this time.

13. Are there plans to increase the CSV file's maximum of 100 records for 2024 reporting?

Response: This request was elevated to our developers. We do not have information when or if this request will be completed.

14. Can you explain more about what A2A is and the API?

Response: Please refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications. Publication 5718 provides information about filing through computer to computer using software

programmed in XML, and how to obtain the client ID to access the IRIS gateway through the API.

15. What happened January 26-31 when many users could not log in, and what are you doing to make sure that doesn't happen again?

Response: We saw some concerns with performance in January and IT saw room for improvement. The update was made the same day and the problem was resolved. We don't expect this to be an issue next year; however, we will continue to monitor the system's performance.

Non-IRIS Related Questions:

16. When can we start testing vendors information (TIN, name, etc.) to make sure it matches your files?

Response: You may verify Recipient TINs using the [TIN Matching](#) Service. Please refer to Pub. 2108 A.

17. If you used IRIS last year and had a lot of issues, is it ok to go back and use FIRE as long as it is available?

Response: You may use FIRE or both systems to file your Information Returns. Don't file duplicates or submit the same form on both systems.