Information Returns Intake System (IRIS)

Working Group Questions and Answers

January 15, 2025

Table of Contents

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 inquiries or suggestions. Information may be submitted through the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. (EST). 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. How long for the ID.me email to be issued after signing up for TCC?

   Response: ID.me and applying for an IRIS TCC application are separate processes. You must complete the credentialing through ID.Me before submitting an IRIS TCC application. We do not have any additional information about the timing of an email for the ID.me process.

2. The IRIS application requires at least 2 Responsible Officials (RO's). As a sole practitioner, I do not have 2 RO's. Therefore, I cannot complete the IRIS application for TCC as it will not let me past this area. How do you sole practitioners complete an IRIS application? I need to file Form 1042-S for a client and really having an issue.

   Response: Sole proprietors, single member LLCs and single owner S-Corporations may apply for an IRIS TCC. The system was updated in December 2024 to allow single owner S-Corporations to apply for an IRIS TCC.
   Form 1042-S may not be filed through IRIS for tax year 2024. You will need to file the 1042-S through the FIRE system.

3. I have completed the registration part and received the client id and user id.
   For generating the JWKs I used a SSL certificate which was generated using a certificate provider.
   For signing the data I am using the private key generated using this command "openssl pkcs12 -in mycertfile.pfx -nocerts -out privatekey.pem -nodes"
   the o/p looks like this

   ```
   -----BEGIN PRIVATE KEY-----
   MIIEvAIBADANBgkqhkiG9w0BAQEFAASCBKYwggSiAgEAAoIBAQCuxJr5bETbAhq
   …
   GcAN91ug5rFPQ==
   -----END PRIVATE KEY-----
   ```

   Getting this error while generating the token

   ```
   {  "error_code":"ESRV306",
    "error_msg": {
     "error":"invalid client",
     "error_description":"The given JWT for client authentication is invalid."
   ```

   Response: Possible causes for error code ESRV306:

   - Application must be in Completed status (API, eFile and TINM)
   - Verify customer granted Consent to the correct application (eFile, TINM, IVES), (Consenting back to the API application will not work.)
   - "kid" is case sensitive.
   - The "kid" in the payload should match the "kid" in the JSON key (found in the API app under Application Details)
   - Neither "x5t" nor the "x5c" claims should not be in the header
   - "iat" and "exp" time is 15 minutes
   - Here is a link to verify Epoch Converter - Unix Timestamp Converter
   - "iat" and "exp" must be notated in Epoch time (see above link)
   - "iat" and "exp" times cannot have a "." in it. (e.g. 16705993.36)
   - Ensure the customer is granting Consent to the correct Customer ID

   Please see Publication 5718 for additional information on creating the JWKs. If you continue to have issues, please call the Help Desk at the number above in the General Section.

4. The person responsible has left but when logging in to the site, the MFA still points to her phone number. How do we change and unlink her account and assign a new responsible party?

   Response: The TCC application has two responsible officials listed. The responsible official who is still with the company will need to update the application to remove the responsible official who left the company and add a new responsible official. Each person should be signing in with their own ID.me account to complete the Multi Factoring Authentication (MFA). Sharing accounts is a security compromise. The new responsible official will need to complete their own login through ID.me.

5. We do not need a new IRIS TCC number if we got one last year, correct?

   Response: You do not need to apply for a TCC each year. However, if you don’t use your TCC for 3 consecutive years the TCC will be deleted and you would need to reapply. You should review your IRIS TCC application to confirm the correct role and forms are listed and that the application is in ‘Complete’ status. If everything is correct then you may file forms through IRIS.

6. I have a new TCC number. Can I file using FIRE? My software company is telling me to use the old site, but IRS told me to use IRIS site.

   Response: You may use FIRE or IRIS to file your Information Returns. TCCs are not interchangeable between intake systems. If you want to use FIRE you will need to apply for a FIRE TCC. Don’t file duplicates or submit the same form on both systems, as this will require corrections.

7. How to download submissions after TCC code deactivation? Reasons of deactivations without previous notice?

   Response: If your IRIS TCC was deactivated you will not be able to file information returns through the IRIS system. You may contact the help desk at 866-937-4130 to request another copy of a TCC revoked letter if you did not receive it.

ATS Testing:

8. I need to initiate a final review but the help desk is understandably overwhelmed. Is there another way to deliver the required Receipts, etc. to get the test initiated?

   Response: Please call the Help Desk to complete ATS testing. We do not have any other way to send in receipt IDs. The request to open an IRIS mailbox was previously elevated; however, a mailbox will not be opened.

IRIS Questions:

9. When may we begin transmitting? Tried to e-file yesterday and its only accepting a test.

   Response: Filing Season 2025 for Tax Year 2024 opened January 10, 2025, at 9:00 a.m. (EST).

10. What is the difference between the Taxpayer Portal vs IRIS?

    Response:
    The Information Returns Intake System (IRIS) is a modernized platform to electronically file information returns to the IRS at no cost. IRIS has two intake methods:

    1. Application to Application (A2A)
    The IRS offers the IRIS Application to Application (A2A) filing method which requires special software or a third-party provider to use. A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns. For more information about IRIS A2A, refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

    2. The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a Comma-Separated Values (CSV) file. For more information about IRIS Taxpayer Portal, refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

11. If a TIN is submitted as an "Unknown" and it comes back as an SSN, would that cause an e-file rejection?

    Response: TIN validation errors are based solely on the provided TIN and name not matching the IRS database. The entry of “Unknown” does not cause the TIN validation error(s).
    • Issuer Name/TIN mismatch will result in a rejection.
    • Recipient Name/TIN mismatch sets a report error.

12. If the status is "accepted with errors" specific to name/SSN combo, will this still subject this record to a B- Notice?

    Response: The IRIS status returned “Accepted with Errors” for the Name/TIN mismatch is a pre-check prior to the CP2100/ 2100A notice (commonly known as a “B notice”). Due to processing cut-off points, a CP2100/2100A listing may or may not reflect your latest corrections if you corrected the name mismatches before the notices are mailed. If you know that an account was corrected, use the correct information on future filings. Additional information about TIN name mismatch was previously provided in the 2024 January, February, March and May slides. Additional information about CP2100 and CP 2100A is available on irs.gov. by entering the form number in the search box. You can also refer to Pub. 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs on Information Returns.

13. When I have my portal with my company already, did I have to add all the names of the companies that I am e-filing the 1099?

    Response: The Taxpayer Portal allows filers to save up to 25 Issuer/Payer's information using the Issuer Management tile on the Taxpayer Portal dashboard. As you file forms you must enter the Issuer/Payer information. Using the Issuer Management option will give you a drop down to select the Issuer/Payer so you don't have to enter the company information on each form.

14. I just logged into the portal successfully but the portal has been loading so long. Keep loading. I noticed during daytime; portal keeps loading but when I log in during nighttime. It works fine. Is there possible to improve it?

    Response: Clearing your cache each time you log into the system will help with the “loading”.

15. I can log into the iris system and the dashboard appears with my name but when I click on any of the menu options, like "upload CSV," a blank page opens with "Loading..." and nothing else happens.

    Response: Clearing your cache each time you log into the system will help with the “loading”.

16. How do you edit a 1099 that is in unsubmitted status?

    Response: In the Unsubmitted Forms tile, select the 'Ready to Submit' on the form you want to edit. The system will take you through each section and under the header of each section is the link "Edit". Select "Edit" to make changes to that section. After you are finished you may select "Next" to go to the next section to edit or select "Save and Exit" if you do not need to make any other edits to the form. Another option would be to “delete” that form and start a new form.

17. This is my first time using the IRIS system. Is there a CSV file template to upload multiple payees to receive a 1099?

    Response: CSV File templates can be found on the IRIS Taxpayer Portal Dashboard under ‘Upload CSV with Form Data’. Once selected, you can download CSV template for each form you intend to file.
    The CSV File Formatting Guidelines are also provided on the Taxpayer Portal. CSV files are sensitive to spaces and commas. To find the Formatting Guidelines: in the

Taxpayer Portal, click ‘Upload CSV with Form Data’, then on the right side of the next page under FAQ, #8 has the Template Formatting Guidelines. You may download the Formatting Guidelines for each form.
Tips for troubleshooting CSV errors are provided in Publication 5717 (Rev. 9-2024).

18. Does the CSV upload validate the column header descriptions? There appear to only be minor corrections on the files we downloaded this month.

    Response: The IRIS system validates the CSV column header descriptions. We encourage you to download the newest templates to avoid errors when uploading CSV Files. We have found that some users are trying to use plugins to try to create a template to export their data that can be imported. These plugins are not correctly formatted for IRIS.

19. 1/15/2025 I uploaded a CSV file with 9 records. It shows the file with no errors. I click Start and absolutely nothing happens. I tried to sign out, close the browser, and sign back in, same result.

    Response: We aren't able to troubleshoot these types of issues on the Working Group Call. We can only provide general information. If you continue to experience issues, please call the Help Desk at the number in the General Information section above. A fix was deployed to show CSV file errors when templates are uploaded to the Taxpayer Portal.
    Using the 1099-NEC template Formatting Guidelines verify each column and field are completed as instructed. Required fields are marked with an asterisk (*) and checkboxes must contain a "Y" for checked/yes or "N" for unchecked/no.
    Publication 5717 has some good visuals and additional instructions for this process.

20. 1099 Interest Income - when downloaded there is not a copy C for payer this year?

    Response: The PDF copy downloaded correctly. IRIS provides the current version of PDF recipient copies. Updates to some of the continuous use forms removed the Issuer/Payer copy.

21. I try to download the Acknowledgement from the IRIS website, and it downloads a file ending with a “Json” suffix, but it has the Adobe pdf logo beside the file. I try to open it, and I get a message that says it is either not a supported file type or because it has been damaged.

    Response: When opening the file, try selecting 'Open with' and select Note, Notepad or Notepad++. If this doesn’t work, we will need more information to research this issue. Please call the Help Desk at the number in the General Information section above.

22. I have submitted 8 sets of forms, beginning 1/11/2025 through today. 7 via CSV upload, and one via direct entry of only one form. They get accepted right away,

sometimes right before my eyes while I'm viewing the list of submitted forms. I click Download, and it says they will appear in my Notifications when they are ready, but they never appear. I e-mailed (email address removed) on 1/13/2025 and got an e-mail back assigning a case number. Based on the 1/15/25 Webinar, this appears to be fixed, but it would have been nice to get a response to my inquiry. If I hadn't attended the Webinar, I wouldn't know it was fixed.

Response: Please call the Help Desk with all future issues as IRIS does not have its own mailbox for inquires.
IRIS Known Issues and solutions are also posted to the IRIS known issues and solutions webpage.

23. Is there a way to print 3 1099 recipient copies per page for easier perforated printing?

    Response: We are not able to print three (3) recipient copies to a page. IRIS provides the current version of recipient copies in PDF.

24. Last year I used the IRIS download to print and send the recipient copies. Is there a way to format the numbers so they are easier to read?

    Response: More information for the changes you want to the number format on the PDF is needed. Please call into the Help Desk at your earliest convenience to provide additional information.

25. In template, how do I know which field is a required field?

    Response: Required fields and accepted data for each CSV column are detailed in the CSV File Formatting Guidelines. You can download the guidelines for each form type from your taxpayer portal dashboard. Go to the 'Upload CSV with Form Data' on the Portal. The Template Formatting Guideline link is in the box on the right side as #8 under the FAQs.

26. On the CSV template, is that ok the amount formatted in text, instead of number?

    Response: You may format numbers in text.
    We identified common CSV errors after troubleshooting with filers in the last filing season. If your CSV file conforms to the Formatting Guidelines, please review the common CSV errors in the March Working Group slides that are posted on the IRIS working group meetings and notes webpage. The common CSV errors were also added to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

27. With the IRIS CSV file, field (AJ) for office code and (AK) form account no – are these required fields? If so, would the TCC number be considered the form account

number? Also, should fields with no information, like no State or Local tax being withheld, be left blank, or does there need to be a value, such as 0 or N?

Response: Please refer to the CSV Formatting Guidelines for each form to determine what fields are required and which values may be entered for each form. Not all forms have the same requirements. Go to the Upload CSV with Form Data tile on the Portal. The Template Formatting Guideline link is in the box on the right side as #8 under the FAQs.

The TCC is used to file the information returns and is not the Form Account Number. The Form Account Number is required only when filing multiple forms for the same recipient. The Office Code is an optional field.

28. If an 8809 for a taxpayer is submitted through FIRE, will that extended deadline apply if the forms are submitted via IRIS?
If it is processing on the day of the deadline, will a file still be considered to be timely filed?

    Response: Requesting an Extension of Time to File electronically may be submitted through FIRE or IRIS. Requesting and Extension of Time to File on Paper should be submitted on paper.
    The Extension of Time to File transmission receives a date and time stamp when it is received. If you are submitting Extensions and find the transmissions are in processing, document what is happening. Keep track of your transmissions and any issues you experience. If you receive a penalty proposal letter, you can include that information in your reply. You can also refer to Pub. 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs on Information Returns.

29. If filing A2A, can we use the portal to submit extensions for filing?

    Response: Extension for filing may be submitted through A2A or the Taxpayer Portal. You will need a separate TCC to file through the Taxpayer Portal.

30. The General Instructions for Certain Information Returns publication states a February 28 due date (without electronic asterisk) for filing 1099-QA forms, however IRIS says March 31. Which is accurate?

    Response: The PowerPoint shared the IRS Electronic Filing due dates for certain forms. We confirmed Form 1099-QA is due on or before February 28.

31. Is the 27th the same date for transmitting 1099's?

    Response: IRIS opened for Tax Year 2024 Processing Year 2025 processing on January 10, 2025, at 9:00 a.m. (EST). Please refer to the form instructions or the

General Instructions for Certain Information Returns for the due date for the forms you file.

32. I need to file corrections. The vendor is asking for the OriginalUniqueSubmissionId from my original files. Where do I get that number? The original filer only provided copies of the forms and my confirmation of getting accepted. How/where do I get the OriginalUniqueSubmissionId for the forms I submitted?

    Response: You will need to obtain the OriginalUniqueSubmissionID from the original filer.

33. When looking to correct one form that was part of a multiple CSV upload, it is cumbersome to find that particular form as we can't sort by the ending number identifiers and no names show or can be sorted that way. Will this be corrected? I also created three corrections but only two went through and the other disappeared. Is this a glitch?

    Response: You cannot use the CSV file to submit a correction. Once the CSV template has been uploaded and submitted, you must manually submit corrections. Go to the Submitted Forms Tile, find the Receipt ID, click on the Receipt ID and select the forms you want to correct. At the bottom when all forms are selected, select 'Correct/Replace'.
    We are not aware of any glitches with the correction process. Check your submitted forms and unsubmitted forms to verify the prior corrections were submitted.

34. I submitted 2 1099 NECs & did not choose CF/SF for CA. How do I change that? Can I delete the whole submission & resubmit with the CF/SF marked correctly?

    Response: The IRIS system collects the information for states participating in the Combined Federal/State Filing (CF/SF) program. Only send corrections which affect the federal reporting or affect federal and state reporting. Corrections that apply only to a state filing requirement should be sent directly to the state.

35. Is there an eta for 1099-DA specs on IRIS?

    Response: Form 1099-DA IRIS requirements is still in the development process. Draft versions of tax forms and instructions can be found at [Draft tax forms | Internal Revenue Service (irs.gov)](). The draft form posted 12/31/2024 and the draft instructions posted 1/8/2025. We will share information about the form as soon as possible.

36. Is there a plan to add Form 1042-S to the list of accepted forms?

Response: We do not have a date when IRIS will intake Form 1042-S. Continue to electronically file the form through FIRE. We will share an intake date as soon as possible.

37. What is the difference between the iris and fire system.

    Response: Both systems accept information returns.
    IRIS has the following advantages:
    No need for multiple TCCs when file limit is reached.
    Real time validation.
    TIN/Name validation at the time of submission, to help limit the amount of CP2100/972CGS the company may receive. No need to purchase software if you use the Taxpayer Portal.
    The Taxpayer Portal is user friendly.
    The Taxpayer Portal allows you to download the recipient copies to be mailed to the recipient.
    You may download a PDF copy of the forms prior to submitting.
    A2A uses XML formatting; FIRE uses ASCII.

38. When will the PPT. be posted to the website?

    Response: The PowerPoint Presentation will be posted to the IRIS working group meeting and notes webpage within 7-10 business days after the meeting.

39. Does this webinar have any sound or is it just on my end? No sound.

    Response: The IRIS Working Group Meeting does have sound from the host and presenter of the slides. Questions must be typed into the chat and will be answered verbally. Any questions not answered will be gathered and posted to the IRIS working group meeting and notes webpage.

40. What is the link for the system issue notifications? Is there a chat group?

    Response: System notifications are sent through the IRS QuickAlert. On the www.irs.gov webpage in the search box in the top right input QuickAlerts. On the next page, select the link Subscribe to QuickAlerts. You will be able to select all the systems you want to receive notifications about.
    Known Issues are posted to the IRIS known issues and solutions webpage.
    IRIS does not have a chat group.

41. Last year the IRIS site was very overwhelmed in the last week of January & it was hard to submit our info returns (would take so long to submit just one). Will that be changed this year?

    Response: We saw some concerns with performance in January and IT updated the system the same day. We don't anticipate this experience will be an issue with the upcoming filing season; however, we will continue to monitor the system's performance.

Non-IRIS Related Questions:

42. Can you please clarify whether we need to collect Form 8879 (IRS e-file Signature Authorization) or not? Based on the publications and online resources, it seems that because we are a DIY (do-it-yourself) software provider to taxpayers directly, it's not required but we wanted to make sure. We are authorized for MeF filing directly. Specifically, form 8879 instructions state that "IF the ERO is Not using the Practitioner PIN method and the taxpayer enters his or her own PIN ---THEN...Don’t complete Form 8879."

    Response: Form 8879 is used for filing tax returns through the MeF system and not used for IRIS.

43. What is MeF?

    Response: The Modernized Electronic Filing (MeF) system accepts and submits tax returns. The IRIS system accepts and submits Information Returns. The IRIS and MeF systems use two different processes requiring two different systems. Please visit the MeF webpage for more information.

44. When is the FIRE system accepting 1099 e files?

    Response: Please visit the FIRE webpage for more information.