Information Returns Intake System (IRIS)
Working Group Questions and Answers
November 13, 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. Can non-US filers use the IRIS system or should they use FIRE?

   Response: To file through IRIS you need to have an EIN to complete the application for an IRIS Transmitter Control Code (TCC). In addition, all authorized users listed on the application must have an SSN or ITIN.

2. If I started A2A testing last year but did not finish, am I still OK to begin this year without redoing my TCC application?

   Response: You do not have to reapply each year for a TCC, but if you want to test for TY2024, you need to add a TY2024 software package to your IRIS application. For IRIS ATS information, please refer to Publication 5719, IRIS Test Package for Information Returns.

3. Do logins expire for IRIS? We created an IRIS TCC last year but ended up using FIRE to submit our filings. Will our IRIS TCC need to be reapplied for if we don't use it again this year?

   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.

4. I am having trouble registering for IRIS. Any ideas or a number I can call to get assistance? I have been trying for a year now.

   Response: Please contact the Help Desk at the number listed in the General Information section above.

5. I am experiencing issues trying to log into taxpayer portal, saying I am not associated and cannot go further to log into portal.

   Response: You must complete credentialing to apply and use an IRIS TCC prior to accessing IRIS. For additional information on applying for a TCC and accessing IRIS, please visit the IRIS webpage. If you previously completed the TCC application process and obtained a TCC, please contact the Help Desk at the number listed in the General Information section above.

6. I'm new. How can I know if my application is complete or not? I applied last couple of months and don't get any messages, mail, or response?

   Response: The maximum time frame to receive a new TCC is 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours.

7. Is the TCC used for the FIRE system different than the IRIS TCC?

   Response: The FIRE system TCC is different from the IRIS TCC. TCCs are not interchangeable between intake systems.

8. With regards to IRS digital certificate guidance, can we use SSL.COM as a Certificate Authority or should we stick to the 6 options listed on IRS website?

Response: The IRS.gov website states that the International Data Exchange Service (IDES) only recognizes and accepts digital certificates issued by the IRS approved certificate authorities listed.

9. Will someone actually answer the phone at the help desk this year?

Response: All available phone assistors answer calls. During filing season the best time to call is as early as possible.

ATS Testing:

10. What is IRIS ATS?

Response: IRIS ATS is the Assurance Testing System used by software developers and transmitters using the IRIS A2A intake method. Please refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications, for more information.

11. In ATS, we had a Transmission reject because of Schema Validation Error and we received a Receipt ID. It was our understanding that Schema Validation Errors were part of Pre-Receipt Validation, therefore would not generate a Receipt ID. Can you please clarify?

Response: Transmissions rejected for schema validation errors receive a Receipt ID. The next revision of Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications, will remove schema validation errors from Table 6-1: Pre-Receipt Validation errors.

12. If I was a Transmitter last year, do I need to perform a communication test this year?

Response: Communication testing only needs to be completed one time.

IRIS Questions:

13. What is the Schema, and where do I find it?

Response: The schema is used to bulk file in IRIS using the A2A intake method. It is available through an e-Services SOR mailbox. The taxpayer portal manual entry and CSV upload filing methods do not require the A2A schema. For additional information about schemas please refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

14. You keep referring to A2A schema. How is that different for anything else?

Response: The A2A schema is used for bulk filing in IRIS. The taxpayer portal manual entry and CSV upload filing methods do not require the A2A schema.

15. If there are no changes to the schema why do a SOR drop? It is wasting time for us to make sure there are no changes.

Response: There is a SOR drop even when there is no change to the schema or business rules. This enables new participants to have access to the schema packages. If a new participant is waiting for the next SOR drop, they may call the Help Desk and request access to the latest schema. The Quick Alerts will clearly state if there are changes to the previous package.

16. Is there a schema release schedule for the upcoming schema releases (i.e., final schema versions for tax year 2024)?

Response: There is always the possibility of unforeseen changes, but at this time, we think the TY2024 IRIS schema v1.1 is final.

17. Why not place the schema version as an attribute on the schema so you know what version I created the data against.

Response: We are currently discussing this for a future release.

18. Regarding 100 MB file size limitation, what if single Payer has a transmission that exceeds 100 MB, would the single Payer need to be broken up into multiple transmissions? Any direction or requirements to keep in mind when doing so?

Response: The only requirement is the 100MB transmission file size. If a file exceeds the 100MB transmission size, then the Payer can determine how to split the files into multiple transmissions.

19. Is there a daily limit for number of files (all within the 100MB size) that can be transmitted via A2A?

Response: IRIS does not have a daily limit.

20. How are you able to know, looking at the data coming in, what schema version the data was created using? How do you know if it was generated using a previous year's version of the schema?

Response: The system is able to verify the correct schema is used for the tax year being reported.

21. If a 5498 return includes the 3 new codes before IRIS is ready, will the return just get rejected or will some other message be provided?

Response: The new codes will be available for A2A beginning on 01/09/2025.
The new codes will be available for the Taxpayer Portal beginning on 02/10/2025.

22. For 1099-S, the terms "filer" and "transferor" are used in the file specs. In G, INT, MISC, and NEC, the terms "payer" and "recipient" are used. Can it be assumed that "filer" is equivalent to "payer," and "transferor" is equivalent to "recipient?"

    Response: In general, the Taxpayer Portal uses the terms on the paper form for Payer/Recipient. Form 1099-S has "Filer" and "Transferor", which is equivalent to "Payer" and "Recipient".

23. Can it be assumed that the Office Code field is optional, and that the Form Account Number field is required in the 1099 file specs? Similar to the FIRE file?

    Response: The Office code is optional. Recipient Account Number is required when filing more than one of the same forms for the same recipient TIN.

24. To confirm: if a first and last name are entered in the BusinessNameLine1 and an SSN is used the IRIS A2A system will not reject at the payer level? And the same is true at the payee level, an accepted with error acknowledgement will not be issued?

    Response: TIN Validation does not depend on the name line used but whether the TIN and the name match. Taxpayer Portal allows the option of entering names in both business and person name fields. The Name Type field (B or I) determines which name is sent for TIN Validation.

25. When reporting for a Trust - we used to report the Trustee name. Now for this do you suggest listing the trust name and social security number/or EIN OR do we still list the Trustee name?

    Response: The references made in the presentation for reporting names related to questions received regarding reporting both individual and DBA names.
    Per the General Instructions for Certain Information Returns, the TIN for individual recipients of information returns is the SSN, ITIN, or ATIN. For other recipients, including corporations, partnerships, trusts and estates, the TIN is the EIN. For additional questions regarding how to report information returns for trusts, including grantor trusts, please call the Business and Specialty line at 800-829-4933 from 7 A.M. – 7 P.M. Monday through Friday your local time.

26. Also I assume the Trust should be listed under a business group?

    Response: When reporting the name of a trust, enter the name of the trust in Business Name Line 1.

27. Have the CSV IRIS sheets changed from last year or do they have the same headings?

    Response: The CSV template headings are similar unless there were form changes that impacted the headings.

28. For the IRIS CSV file, how should we report a recipient's 1099 data if they have more than 2 state and/or 2 local tax withholdings? Should we create another row for the recipient where the only information on this row is the payer information, recipient information, and state and local tax information?

    Response: At this time, only two states can be reported using the Taxpayer Portal. You are not able to add another row. We will discuss if additional states can be added to the Taxpayer Portal in the future. For now, IRIS A2A intake allows for multiple states.

29. So in the prior year - I uploaded the CSV file but the system did not provide reason why a file was rejected. Will the system do so now? Additionally, if there is a bad EIN or SSN number being used, will the system advise?

    Response: Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide has additional troubleshooting tips to identify errors in the formatting of the CSV file. Formatting errors are usually the problem when the portal will not allow you to submit. For every file submitted and rejected, the error message is available for download in the acknowledgment and viewable on the submitted forms screen. The TIN validation errors from name/TIN mismatch are received after the file is submitted.

30. Where do we find the CSV File Layouts for 1099-M, 1099-NEC, 1099-S, 1099-R & 1099-INT?

    Response: CSV templates are available in the Taxpayer Portal for those forms. In the Taxpayer Portal, click the Upload CSV with Form Data tile, on the next page under the FAQ's, #8 has the Template Formatting Guidelines. You may download the Formatting Guidelines for each form.

31. Does "Accepted with error" mean that I have to resubmit?

    Response: "Accepted with errors" means the submission is accepted in the system. Errors should be reviewed to determine if a correction is needed. Corrections should be submitted through IRIS.

32. Is there a way for me know which accepted with errors need to be corrected vs which ones do not need to be corrected?

    Response: The errors on the forms should be corrected when possible.

33. If we use a 3rd party company to file 2024 returns on our behalf with their TCC and then we stop using them mid-year 2025. If we have a correction and use our IRIS TCC code will the correction be seen as a correction since the original was submitted with 3rd party TCC but correction will be with our TCC. Will the IRS see that as the same record or different because of the different TCC codes?

    Response: If the original form was submitted in the Taxpayer Portal, then correction can't be filed in the Taxpayer Portal using a different TCC. A correction may be filed in IRIS using the A2A transmission method with the UniqueRecordId.
    If the original form was submitted using IRIS A2A then the correction may be transmitted using a different IRIS TCC and the UniqueRecordId.
    If you have further questions, please contact the Help Desk at the number in the General Information section above.

34. Are the record formats used by IRIS the same as is used by FIRE?

    Response: IRIS has different formatting than FIRE. IRIS uses XML schemas and FIRE uses ASCII. Publication 5718 and IRIS XML schema package provide the format needed for IRIS.

35. If we use FIRE already for MULTIPLE tax form types, how will IRIS reconcile to FIRE for any prior year filings (i.e., corrections to something filed on FIRE previously but now corrected in IRIS)?

    Response: You must file corrections in the same system as the original. If the original is filed is FIRE, the correction must be filed in FIRE. Originals filed in IRIS must be corrected in IRIS. Additional guidance will be provided for corrections filed through FIRE once the FIRE System is retired.

36. The published guidance requires correction filings to be filed using the same system as the original filings. If our company changes compliance providers between filing the original and corrected filings, the corrections would be filed with a different TCC than the originals. Will that change cause a problem with processing correction filings?

    Response: Before changing companies, you must get the transmission information, such as the receipt IDs and the UniqueRecordIds. If the original form was submitted in the Taxpayer Portal, then correction can't be filed in the Taxpayer Portal using a different TCC. A correction may be filed in IRIS using the A2A transmission method with the UniqueRecordId.
    If the original form was submitted using IRIS A2A then the correction may be transmitted using a different IRIS TCC and the UniqueRecordId.
    If you have further questions, please contact the Help Desk at the number in the General Information section above.

37. I'm just joining in, but is IRIS available (or going to be available) for any types of 1099's other than NEC and MISC in 2025 (for the 2024 filing season)?

   Response: You may file 33 different information returns through IRIS for Processing Year (PY) 2025. Please visit the [IRIS webpage](#) for a list of all available forms by tax year.

38. How about 1042s?

   Response: Form 1042-S will not be part of the IRIS intake method for TY2024. Continue to electronically file the form through FIRE. We do not have a date when IRIS will intake Form 1042-S.

39. Are the 940 and 941 possible or planned to be possible with IRIS?

   Response: Form 940 and 941 are employment tax returns and are not planned to be available to be filed through IRIS. Tax returns are filed through the MeF platforms and information returns are filed through the IRIS platform.

40. Does the IRIS system accept Pennsylvania 1099's?

   Response: Through the Combined Federal/State Filing (CF/SF) Program, IRS will forward original and corrected information returns filed electronically to participating states for approved filers. Each state's filing requirements are subject to change by the state The IRS acts as a forwarding agent only; it is the payer's responsibility to contact the appropriate state(s) for further information.

   Participating states and forms are listed in Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide and in Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

41. Is there an equivalent of CFSF in IRIS?

   Response: IRIS uses the same Combined Federal/State Filing (CF/SF) process as FIRE. Combined federal state filing information, including participating states and forms, is available in Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide and in Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

42. Are there any trusted vendors that we can use until our ERP package develops a solution?

   Response: The IRS does not provide a list of trusted vendors for IRIS.

43. I have not seen the Q and A from the October 9th working group meeting. When will these be posted from last month's meeting?

Response: The October 9th working group Q & As have posted to the [IRIS working group meeting and notes](#) webpage.

44. Is there a training specific to existing FIRE users to review the differences between FIRE and IRIS?

    Response: There is no training. For A2A filers, the XML schema and business rules, as well as Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications may be used to compare with FIRE Publication 1220. For taxpayer portal users, Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide explains how to use the portal. If using the CSV intake method, the CSV templates show the formatting guidelines and those can be compared to FIRE.

45. Why would I use IRIS instead of FIRE?

    Response: IRIS is a new modernized system developed for filers to be able to submit their Information Returns directly to the IRS. IRIS has two intake methods: the Taxpayer Portal and Application to Application (A2A).
    The IRIS Taxpayer Portal is a free intake method that allows taxpayers to electronically file information return with no required software. The Taxpayer Portal allows you to manually 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.
    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.
    You do not have to reapply for an IRIS TCCs each year as long as you continue to use it. If you don't use your TCC for three consecutive years, your TCC will be deleted. No need for multiple TCCs because IRIS does not have a file limit. In the future, IRIS will replace FIRE. We do not have a retirement date for FIRE.

46. Again, using FIRE already for multiple tax form types, can we start to transition to IRIS in phases over multiple years? For example, transition smaller filings like 1099-C or 1099-NEC first and subsequent year, additional form types, and so-on, until all form types are transitioned from FIRE to IRIS.

    Response: At this time, both IRIS and FIRE are available for electronic filing of information returns. You may transmit through both systems; however do not file

identical data through FIRE and IRIS as this will cause a duplicate filing and may result in penalty notices.

47. Last year, there were times when you could not get logged onto the IRIS website to transmit, was this because too many users logged on? Does the IRIS website have a maximum number to be logged into the site? Will this occur again in 2025 filing for year 2024?

    Response: IRIS does not anticipate this occurring again. What you experienced in January was rectified and did not recur. We will continue to monitor the system.

Non-IRIS Related Questions:

48. I am having major issues getting into the FIRE system. Our Finance Director left in August and I can't get in. I tried to make a new user account, but it tells me it doesn't match.

    Response: Please refer to [FIRE website](#) for FIRE questions.

49. I received an ALERT from the IRS in March 2023 saying that FIRE TCC holders who submitted their TCC Application prior to September 26, 2021, must complete and submit a new application. The deadline to do this was August 1, 2023. I missed this deadline and my FIRE TCC was deactivated. Am I now required to use IRIS to file information returns on behalf of my employer?

    Response: No, you may file an application for a new IR TCC to use in FIRE. Please refer to the [FIRE website](#) for more information.

50. For 1095B forms, UI submission, VaMMIS doesn't house 2 mandatory fields Responsible Individuals DOB and SSN is not always populated. We have been receiving file rejects, because of missing data. Please suggest a solution on how can we avoid these errors.

    Response: Please call the Help Desk for the ACA Information Return (AIR) platform for assistance with this question.

51. What if I have a payee that has given us three of the same w-9's even after I tell her IRS is saying it is still wrong? Do I just not use this personal anymore or I just have to withhold tax from her payment?

    Response: Per [Publication 1281](#), Backup Withholding For Missing and Incorrect Name/TINs, keep the Form W-9 on file to show that the payee certified the Name/TIN combination. Do not backup withhold unless you receive a letter advising to start backup withholding. For additional information, please call the Business and

Specialty line at 800-829-4933 from 7 A.M. – 7 P.M. Monday through Friday your local time.

52. Is there somewhere we can look up names and EIN's prior to filing to make sure they are correct before filing?

    Response: You may verify Recipient TINs using the TIN Matching Service. Please refer to Pub. 2108 A version 5/2024.

53. Is the TIN matching program a free program?

    Response: The IRS does not currently charge a fee to participate in the TIN Matching program.