



Information Returns Intake System (IRIS)

Working Group Meeting

Date: November 13, 2024





Agenda

- Welcome
- Updates
- Known Issues
- Available Resources

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.



Updates

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TY2024 Shutdown/Cutover

IRIS Production

Taxpayer Portal and A2A for all transmissions

- Shutdown will begin on December 03, 2024, at 12:00 a.m. Eastern time.
- This includes corrections and replacements.
- Please do not attempt to access the IRIS Production environment via the Application to Application (A2A) and/or Taxpayer Portal channels during the shutdown/cutover period.
- Filing Season 2025/Tax Year 2024 will open the beginning of January.
 - We will provide the IRIS Production environment start-up date/time later via a QuickAlerts bulletin.
 - Please monitor the IRIS Status page for any updates.

IRIS Assurance Testing System (ATS)

- The IRIS ATS environment is available now for TY24/PY25.

We apologize for any inconvenience this may cause.



Checking Operational Status

www.irs.gov/IRIS



Help



Information Returns Intake System (IRIS) Operational Status

File Pay Refunds Credits & Deductions Forms & Instructions

[Home](#) / [File](#) / E-file information returns with IRIS

E-file information returns with IRIS

Individuals

Businesses and self-employed

Charities and nonprofits

International taxpayers

Governmental liaisons

Federal, state and local governments

Indian tribal governments

Tax exempt bonds

You can e-file information returns for tax year 2022 a Returns Intake System (IRIS). The system also lets you automatic extensions.

10 or more returns: [E-filing is required.](#)

For system availability, [check IRIS status.](#)

[Get solutions to known issues.](#)

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.

IRIS Assurance Testing System (ATS) Shutdown/Cutover for Tax Year 2024/Filing Season 2025



In preparation for Tax Year 2024/Filing Season 2025, the IRIS Application-To-Application (A2A) Assurance Testing System (ATS) environment Shutdown/Cutover for all transmissions will take place Sunday, October 27, 2024, beginning at 1:00 a.m. Eastern time until Tuesday, October 29, 2024, at 8:00 a.m. Eastern time.

Please do not attempt to access the IRIS ATS environment during this time.

We apologize for any inconvenience this may cause.

Taxpayer Portal: Operational

Application-To-Application (A2A): Operational

IRIS Assurance Testing System (ATS): Not Operational

For more information, see [E-file Forms 1099 With IRIS.](#)

[IRIS Operational Status](#)



IRIS ATS Reminders

- Software Developers must pass IRIS ATS for the form series and tax year(s) that the software package(s) will support.
- Transmitters must pass a one-time communication test for the form series they will file.
- IRIS ATS for TY24 opened on November 4, 2024.
 - Tax Year 2024 is the current year in IRIS ATS.
 - Tax Year(s) 2023 and 2022 will be accepted as prior year returns.

If you wish to have your Software tested and reviewed for a prior year, you must use the schema for that year.



XML Schema Validation Errors

The following are examples of XML schema validation errors occurring in TY2024 ATS.

Example 1: Elements are not in sequential order. E.g., BusinessName before BusinessNameControlTxt

Example 2: Element added to schema group

Example 3: Included tags for optional elements that are empty

Please see Publication 5718 section 3.2 for XML Overview for IRIS to program transmissions correctly.



Reading schema validation error messages

Example 1 - Sequential error

Error Message:

Invalid content was found starting with element
'{"urn:us:gov:treasury:irs:ir":BusinessNameControlTxt}'. One of
'{"urn:us:gov:treasury:irs:ir":MailingAddressGrp}' is expected.

Start with first element listed: BusinessNameControlTxt. The error is with that element or between that element and the next one in the schema. You need to compare the transmission with the xml schema to ensure the elements are provided in the correct order.



Reading schema validation error messages

Example 2 - Element added to group

Error Message:

Invalid content was found starting with element '{\"urn:us:gov:treasury:irs:ir\":TINSubmittedTypeCd}'. One of '{\"urn:us:gov:treasury:irs:ir\":PersonName, \"urn:us:gov:treasury:irs:ir\":BusinessName}' is expected.\"}], \"transmissionStatusCd\": \"Rejected\"}}}]}

Start with first element name listed. In this instance the schema is expecting *PersonName* or *BusinessName* rather than *TINSubmittedTypeCd*, which is not in the xml schema for this group.



Reading schema validation error messages

Example 3 - Optional elements that are empty such as

```
<n1:SuffixNm></n1:SuffixNm>
```

2 error messages:

line: 154, column: 28, error message: cvc-type.3.1.3: The value "" of element 'n1:SuffixNm' is not valid.

line: 154, column: 28, error message: cvc-pattern-valid: Value "" is not facet-valid with respect to pattern '([A-Za-z\-\])*[A-Za-z\-\]' for type 'SuffixNameType'.

Element is not valid (empty tags) and does not fit patten

All data elements present by virtue of an opening and a closing tag should contain a value. **Do not** include tags for optional data elements that are empty



Reporting Issuer Names

Issuer TIN and Name:

When submitting an individual name (e.g., sole proprietor) and a DBA business name, the individual name may be reported in BusinessNameLine1 and the business name in BusinessNameLine2. The TIN should be the SSN or EIN that matches the individual name in BusinessNameLine1.

Note:

If TCC role is Issuer, you must use the EIN on the TCC application to avoid rejection.



Reporting Recipient Names

Recipient TIN and Name:

Individual SSN and Person Name may be reported in BusinessNameLine1 (e.g., Sole Proprietor) when you want to add a DBA name. Use BusinessNameLine2 for the DBA name.



Reporting Name Tips

Taxpayer Portal only:

The Taxpayer portal allows option of reporting both a business name in the business name fields and a person name in person name fields. Whatever type of name you select in the Payer Name field, (Business (B) or First and Last Name (I)), that is the name that is matched in TIN Validation.

A2A only:

Name controls are optional but include when available to provide the best TIN Validation results.



Known Issues

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Form 5498

- Form 5498 IRA Contribution Information, is used to report contributions to individual retirement accounts (IRAs)
- For TY2024 Box 14a and 14b added repayment amounts and codes for:
 - EP (emergency personal expense)
 - DA (domestic abuse victim)
 - TI (terminally ill individual)
- The new codes are included the TY2024 Form 5498 schema, but they will not be available when IRIS opens in January for TY24/PY25
- Proposed implementation date is between 02/08/2025-04/02/2025
 - The Known Issues page will be updated with the exact date and the date will be announced on future Working Group meetings
 - Transmitters can wait or file through Filing Information Returns Electronically (FIRE)

Form 5498 Due Dates:

IRS Electronic Filing	Recipient/Participant Copy
May 31	January 31- for FMV/RMD
	May 31 – for contributions



Working Group Resources

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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 System (ATS) for the Application to Application (A2A) filer for 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](#)

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

Publications

- [IRIS Taxpayer Portal User Guide, Publication 5717](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5718](#)
- [IRIS Test Package for Information Returns, Publication 5719](#)

Email updates

Get updates on issues, changes and working group meetings about IRIS.

[Subscribe to QuickAlerts](#)

IRIS help

Get support with IRIS:

Help desk

Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

- 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.

Control Code (TCC).
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Related

- [Guide to information returns](#)
- [General instructions for certain information returns](#)



Questions

Chat is now open for questions.



Help desk

Contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. 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