

Information Return Intake System (IRIS)

101 Introductory Presentation

August 5, 2025

Table of Contents

General Information 2

Application Questions 3

IRIS Questions..... 5

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.

Important Note:

IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026. IRIS will be the only intake system available for FIRE related forms and the 1099-DA forms beginning in January 2027.

More information will follow through this Working Group, IRS.gov, Publication updates, and other meetings where IRIS topics are discussed.

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](#).
- Businesses will need to decide when to switch from FIRE to IRIS. We 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 call 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. I'm the treasurer of a very small nonprofit (501c3) that issues a few, less than 10, 1099-NECs each year. I tried to register for IRIS, but it requires two responsible officials, we are not a sole proprietor, single member LLC or single member S-Corp. Is there an option that only needs one responsible official for nonprofit organizations to register with IRIS?

Response: A minimum of 2 Responsible Officials (RO) and 2 Contacts are required. Exception: Only one RO and Contact is required for 'Sole Proprietorship' or 'Limited Liability Single Member' business structures. (RO and Contact can be the same person)

2. If we have a TC Code with FIRE do, we still need to apply for a code through IRIS?

Response: TCCs for FIRE and IRIS are not interchangeable. You will need a TCC for FIRE and a separate TCC for IRIS if you wish to use both systems.

3. If you file for an IRIS TCC, are you still able to use your FIRE TCC for tax year 2025?

Response: FIRE will still be accessible for TY2025. Tax Year 2026/Processing Year 2027 is the targeted date for the retirement of the FIRE System.

4. Do you have to have an IRIS TCC# to file thru a third party?

Response: If you use a third party to transmit your forms, such as an accountant, you do not need a TCC. If you transmit to IRIS using a third-party software, you must obtain a TCC.

Please refer to Publication 5918, section 1.3.3 Third-Party Transmitters to read what should be obtained from the third-party for each submission filed on your behalf.

5. What if you have three entities that share the same TIN and TCC and they will all process their own A2A file. Is that allowed? If so, how?

Response: Before completing the IRIS A2A TCC Application, each user must create an account or sign-in using their existing credentials to validate their identities using the latest authentication process.

A single application can be used to apply for multiple roles and the necessary TCCs. In IRIS, you do not need a different TCC for different form types. The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned TCC for all issuers. The purpose of the TCC is to identify the

business acting as the transmitter of the file. As a transmitter, you may transmit files for as many companies as you need to under one TCC.

6. If I already signed up and received my IRIS, do I have to do it annually, or only once.

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.

7. Is the 5-digit pin needed to submit IRIS application the same as the pin for eservice?

Response: The PIN that was created when establishing your e-Services account is the same one you will use to sign the application. If you no longer remember your PIN, then select 'Modify PIN' at the top of the screen and update your existing PIN.

8. I have a TCC for FIRE. Will it work for IRIS also or do I need an IRIS specific TCC?

Response: TCCs are not interchangeable between intake systems. FIRE TCCs can only be used in FIRE, AIR TCCs can only be used in AIR, and IRIS TCCs can only be used in IRS.

9. Why do government entities have to have 2 POAs?

Response: The IRIS Application for TCC requires two Responsible Officials to be listed, unless you are a Sole Proprietor, Single member S-Corporation or Single Member LLC. The Responsible Official is an individual with responsibility and authority for the business entity.

10. Do you have to have the RO's SSNs listed on the application for the IRIS TCC, when first filling it out, or can the individuals add their SSN when they go to sign the application?

Response: The RO who initiates the application must enter the other RO's information including the SSN before the other ROs can access the application. Please refer to [Publication 5903](#), IRIS App for TCC.

11. If I have my IRIS but it is under my previous employer, how do I get taken off of their EIN and added to my New Employer's EIN?

Response: Responsible Officials are required to revise their application within 30 days of

change to any authorized user information on their application. A RO representing your prior employer must remove and/or replace you on the application. The ROs representing your new employer may add new authorized users as needed. Please refer to [Publication 5903](#), IRIS App for TCC, in the section titled, Modify or Review an Existing IRIS Application for TCC.

12. We will be developing in-house software... are there any IDs that need to be obtained/maintained for each individual user of our software or just a TCC needed for the software itself?

Response: After selecting the Software Developer role on the application, additional information about the software package being developed is required. A separate Software ID is also assigned for each package. The tax year(s) for the information returns supported, form type, and software package type (Commercial Off the Shelf (COTS), Online, In-house) are also required. Each Software Package and form type has a separate status.

After you receive your IRIS TCC, you must complete an API Client ID Application which will allow your software to communicate directly with IRS systems.

Please refer to [Publication 5718](#), IRIS Electronic Filing Application to Application (A2A) Specifications.

13. If we already have a TCC & IRIS account set up and we need to add a person and delete a person, we have to fill out whole new TCC application.

Response: [Publication 5903](#), provides detailed steps to remove or add people on your IRIS TCC application.

14. You said that the ROs have to approve using a PIN. How do you get a PIN

Response: The PIN is a previously issued Self Select five-digit PIN for the Responsible Officer (RO) that they would have set when they first log in via ID.me. The system will prompt the RO to create their 5-digit PIN.

IRIS Questions:

15. Will Form 1042-S be available in the IRIS system for the 2025 tax year (processing year 2026)?

Response: Form 1042-S will be available in IRIS for Tax Year 2025/Processing Year 2026 for domestic filers.

16. Do we need to register or notify states we are using IRIS CFSF, if you know?

Response: The IRS acts as a forwarding agent only. Each state's filing requirements are subject to change by the state. It is the issuer's responsibility to contact the participating state(s) to verify their criteria.

A list of states participating in the Combined Federal State Filing (CF/SF) program are listed in [Publication 5717](#) and [Publication 5718](#).

17. I present a 1099-NEC and 1099-MISC workshop for Payroll Org's annual Payroll Congress. One of the issues I hear is that even though a state may be listed in the IRIS or Pub 1220 as a state participating in the Combined Federal/State Filing program, a number of states still require directly reporting to them. Do you know why the states have this requirement and what are you doing to reduce the number of states that require double reporting that participate in the CF/SF program?

Response: The IRS acts as a forwarding agent only, we do not verify if the states pick up the data provided to them. It is the issuer's responsibility to contact the various state(s) to verify their criteria.

18. States that require filing the 1099 information directly with them have been following the FIRE system's specifications. With IRIS' new specifications, do you know if states will also accept files in the same format or be required to do so, for those that do not participate in the CF / SF program? Thank you!

Response: Please contact the state directly for information related to specific state filing requirements.

19. I thought that the max CSV upload was changed from 100 to 250, is that true?

Response: The current CSV files is 100 records per upload. Beginning TY25/PY26 the record size will increase to 250.

20. If you submit more than one upload csv file, how does it appear on the unsubmitted dashboard?

Response: Forms submitted by CSV File are uploaded individually but group together on the Unsubmitted Forms page. Please refer to [Publication 5717](#) for additional information and screenshots.

21. Are there any plans about increasing the number of issuers from 25. That makes it difficult when we have over 100 to enter manually.

Response: At this time, there are no plans to increase the number of saved issuers from 25.

22. How can I set up the state integration with IRIS?

Response: We need more information to provide the best response to this question.

Please call 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

23. Can more than one CSV file for the same file type (e.g. 1099-R) for the same filing year be submitted? And is it true that CSV file can contain up to 250 records (not just 100 as was mentioned during the call)?

Response: You are able to submit more than one CSV file for the same form type. Currently, 100 records can be uploaded. Beginning TY25/PY26 the record size will increase to 250.

24. I submit tens of thousands of records for a state government retirement system. Once I acquire a new TCC for myself and a second RO what is my path for uploading a file with the required data. I assume that it will be a CSV file (at last, not the fixed format file).

Response: You may file in bulk using our IRIS Application to Application (A2A) method, which can contain as many records as the 100MB payload size allows. You may also use the Taxpayer Portal and key in the information through the user interface or you may upload a Comma-Separated Values (CSV) file. These CSV files are limited to 100 records per transmission; however, you may file an unlimited number of CSV files. Beginning TY25/PY26 the record size will increase to 250.

For whichever intake you choose, additional information can be found in [Publication 5717](#) for the Taxpayer Portal, and [Publication 5718](#) for IRIS A2A.

For additional information regarding CSV uploads, please refer to [IRIS working group meetings and notes](#) where you can find a presentation on CSV upload.

25. Do you have to have a third-party software to submit bulk forms

Response: If you develop your own software, you do not need a third party to submit bulk forms. Your company may create their own software to submit their own forms or transmit forms on behalf of other companies. If you do not develop your own software, then you will need use a third-party software to submit bulk forms.

26. Will there be another day this training will be gone over again?

Response: The IRIS 101 Presentation is posted on the IRIS working group meetings and notes webpage. A repeat IRIS 101 presentation is being held next week;

however, the registration is full. We are looking into adding additional meetings in the future. Quick Alerts will be issued announcing the upcoming event.

27. Do you offer this training in a more private atmosphere? I work for a local Minnesota County, and we are a member of the MN Counties Computer Cooperative (MnCCC). I am the past chair of the training committee for MnCCC and would be interested in providing this to our group at our year-end training session. Our software company also attends this annual training as well. It would be helpful for them to have this information. If this is an option, what is the best way to make arrangements? Thanks!

Response: We do not offer training in a more private atmosphere; however, the IRIS 101 presentation is available [online](#).

We also host IRIS Working Group Meetings each month to discuss system reminders and updates. These monthly PowerPoint presentations are also posted on the [IRIS working group meetings and notes web page](#).

28. What if we have more than 200 1099 forms? Can we still use IRIS?

Response: IRIS was designed for small and large filers. The Taxpayer Portal allows you to manually enter data to create forms or uploading a .CSV file. The CSV File template has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. Beginning TY25/PY26 the record size will increase to 250. Please refer to [Publication 5717](#), Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

The A2A intake method allows large filer to bulk files. Please refer to [Publication 5718](#), IRIS Electronic Filing Application to Application (A2A) Specifications.

29. So, is the A2A format the best way to file if have over 1000 forms to file?

Response: A2A allows users to bulk file large volumes of information returns, while Taxpayer Portal lets you key in the information in a user interface, or you may upload a Comma-Separated Values (CSV) file. These CSV files are limited to 100 records per transmission; however, you may file an unlimited number of CSV files. Filers need to determine which intake method best fits your needs.

For more information about IRIS A2A, refer to [Publication 5718](#), Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

For more information about IRIS Taxpayer Portal, refer to [Publication 5717](#), Information Returns Intake System (IRIS) Taxpayer Portal User Guide. The A2A intake method allows large filer to bulk files. Please refer to [Publication 5718](#), IRIS Electronic Filing Application to Application (A2A) Specifications.

30. For 1099-S filed in FIRE, how should those corrections be handled if the original record isn't in IRIS?

Response: For 1099-S filed in FIRE, how should those corrections be handled if the original record isn't in IRIS?

31. If we've been using FIRE, will corrections for TY25 and earlier be submitted through IRIS, since FIRE is slated to be decommissioned?

Response: You will need to file a correction on the same system you filed the original return, currently. When FIRE retires in filing season 2027, a correction process will be provided to filers who may be impacted. Stay tuned for more information as it becomes available.

32. If submit original file through A2A, can you submit a correction through the IRIS portal if you only have a couple of corrections to make?

Response: Originals filed in IRIS A2A must be corrected in IRIS A2A, and originals filed in IRIS Taxpayer Portal must be corrected using IRIS Taxpayer Portal.

33. With FIRE, a submission was wholly accepted or rejected. Am I to understand that with IRIS, records can be rejected on an individual basis (and others are then accepted)?

Response: With FIRE, a submission was wholly accepted or rejected. Am I to understand that with IRIS, records can be rejected on an individual basis (and others are then accepted)?

34. Is the IRS looking for a solution dedicated to foreign Transmitters without U.S. TIN and citizenship?

Response: The IRS is working for a solution for foreign filers. More information will be shared as soon as its available.

35. Could you please confirm the max file size limit for A2A? We see it listed at 100MB, but this would need multiple submissions for 1099-DA forms for millions of records

Response: The IRIS A2A intake method has a limit of 100MB per file size. Filers may submit as many files as needed. Please refer to [Publication 5718](#).

36. We are a government entity and have our own 1099 system. The system generates a text file per Pub 1220 layout and we e-file the text file to the FIRE system. Does that mean that with IRIS, we must do the A2A and e-file this way?

Response: We are a government entity and have our own 1099 system. The system generates a text file per Pub 1220 layout and we e-file the text file to the FIRE system. Does that mean that with IRIS, we must do the A2A and e-file this way?

37. As a State Government Agency, is there a simple way to prepare an xml file, per the schema, and simply upload it?

Response: As a state reporting information returns to the IRS, you may file using the IRIS A2A intake method or by using the IRIS Taxpayer Portal. Specifications can be found in [Publication 5717](#), IRIS Taxpayer Portal User Guide and in [Publication 5718](#), IRIS Electronic Filing Application to Application (A2A) Specifications.

38. Do most local governments use the A2A or portal submission process? We do about 500 1099-NEC and 200 1099-MISC forms per year

Response: Each business needs to determine the best intake method to meet their business needs.

39. Currently all of the file / record layouts are available in the pub1220. Will those be available in the schemas? I didn't see them in the 5718.

Response: Publication 1220 provides the electronic filing specifications used for the FIRE system and uses ASCII formatting.

[Publication 5718](#) provides the electronic filing specifications used for IRIS A2A. A2A uses Extensible Markup Language (XML) format. The A2A schema package is delivered to the Secure Object Repository (SOR) mailbox for filer with the following:

- Have a completed IRIS A2A TCC Application
- Select the "Software Developer" role or business structure of "State Government Agency," "Local Government Agency," or "Federal Government Agency."

CSV file templates are available on the IRIS Taxpayer Portal and are posted to our [website](#). Additional information is provided in [Publication 5717](#).

40. Is there a listing of software companies that provide A2A vs UI?

Response: The IRS does not publish a list of IRIS providers. The Information Returns Intake System (IRIS) Taxpayer Portal (commonly referred to as User Interface (UI)) is a system that provides a no cost online method for taxpayers to electronically file information returns.

41. We are a state community college. Our templates are pushed down from NCCCS. Are the templates the same currently for FIRE and IRIS? This will determine if all NC community colleges have to move to IRIS at the same time provide A2A vs UI?

Response: We are a state community college. Our templates are pushed down from NCCCS. Are the templates the same currently for FIRE and IRIS? This will determine if all NC community colleges have to move to IRIS at the same time.

42. Can the request for extension of time to furnish to recipients be filed in the automatic extension area?

Response: IRIS currently does not process Form 15397. Requests for extension of time to furnish to recipient. We are developing the form for a later intake in IRIS. Please refer to F15397 instructions for how to file.

43. What is the best way to open and view the acknowledgement file once submitted to review errors? We were not able to open anything that we could read and make sense of when we filed this year.

Response: The A2A Acknowledgement in JSON format and may be opened with any text editor. The acknowledgement provides a list of errors for each form. In the Taxpayer Portal, the errors can be found in the "View Submitted Forms" table. Click the link for the status you want to see in the "Transmission Status" column. This will provide the error description.

44. When forms are revised such as the pending changes to 1099G will they still be able to be filed on FIRE or IRIS only? Also, where would you direct questions on specific forms?

Response: Form changes for TY2025 may be filed through IRIS. Form 1099-DA will only be available to be filed through IRIS. The IRS is targeting to retire FIRE in January 2027.

The IRIS Help Desk is available to provide assistance for general information returns inquiries and provides general guidance for electronic filing through filing systems for information returns, self-help resources, and referrals to tax law topics on IRS.gov. The help desk does not provide assistance for completing information returns, such as what is reported on a form or included in a box/field. The Help Desk is available Monday through Friday 7:30 a.m.–7 p.m. Eastern time. Listen to all menu options at Toll-free: 866-937-4130, International: 470-769-5100, TTY/TDD: 866-937-4130. The IRS welcomes call via your choice of relay.

45. Does in-house software need to be re-certified with ATS every tax year? If so, is there a general timeframe when the ATS system is available for the upcoming year?

Response: Software developers are required to complete the ATS testing each year. Please review [Publication 5719](#), Information Returns Intake System (IRIS) Test Package for Information Returns

Timeframes are subject to change, please check the [website](#) to find the start dates annually. After passing IRIS ATS testing, Software Developers may continue testing throughout the year with their own test data.

46. Is this used for 1098-T tax forms as well?

Response: Form 1098-T, Tuition Statement can be e-filed through IRIS for tax years 2024 and later. A list of available forms to be filed through IRIS by tax year is available on the IRIS webpage.