



Information Returns Intake System (IRIS)

Working Group Meeting

Date: May 14, 2025





Agenda

- Welcome
- Filing Season Update
- Tips/Updates
- Questions
- Resources

Mics and Chat have been muted.

The PowerPoint 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.



TY2024/PY2025





IRIS Filing Season Update

- Since the opening of Filing Season 25 (FS25) on January 10th, IRIS has received over **123.3 million** records
 - A2A: Over 120.7 million records
 - Taxpayer Portal: Over 2.6 million records

- 04/22/2025 over 15 million records received on that day
- 04/23/2025 over 25 million records received on that day

- IRIS has surpassed the total number of forms received last year from January-December
 - TY23/PY24: 12.4 million



IRIS Filing Season Volumes

Highest Volume Forms Received

A2A

- | | | |
|----|-----------|----------------------|
| 1. | 1099B | 43.7 million records |
| 2. | 1099-INT | 19.9 million records |
| 3. | 1099-NEC | 15.1 million records |
| 4. | 1099-K | 13.1 million records |
| 5. | 1099-R | 10.9 million records |
| 6. | 1099-MISC | 9.4 million records |
| 7. | 1099-C | 2.5 million records |
| 8. | 1098 | 1.9 million records |
| 9. | 1098-E | 1.2 million records |

Taxpayer Portal

- | | | |
|----|-----------|----------------------|
| 1. | 1099-NEC | 1.8 million records |
| 2. | 1099-MISC | 551 thousand records |
| 3. | 1099-S | 55 thousand records |
| 4. | 1099-INT | 53 thousand records |
| 5. | 1099-R | 28 thousand records |



Tips/Updates





Future Forms TY25/PY26

Form	Title
1042-S	Foreign Person's U.S. Source Income Subject to Withholding *Domestic filers only
1099-DA Only accepted through IRIS	Digital Asset Proceeds from Broker Transaction
5498-QA	ABLE Account Contribution Information

- Draft schemas for TY25/PY26 should be available tentatively July
- Final schemas for TY25/PY26 should be available tentatively August



New Forms

No action is needed to add the 3 forms to your IRIS TCC profile

- No additional IRIS TCC is needed
- The “Forms and Transmission Method” will display “Form 1099 Series”
- The “Application Details” section of the application will be automatically updated to reflect the addition of the 3 forms

Form & Transmission Method



Role	Forms	Transmission Method	Add TCC
Transmitter	Form 1099 Series	A2	blank
Transmitter	Form 1099 Series	Portal	blank
Software Developer	Form 1099 Series	A2A	blank

Form(s)

Software Developers must continue to the Software Packages tab to select the form-transmission method combination.

Issuers or Transmitters must select the form-transmission method combination you will be transmitting electronically.

Two Transmission Method options:

Application-to-Application (A2A) is the system interface that allows forms to be transmitted to IRS through authorized third-party software.

Portal is a web-based IRS system that allows users to transmit forms online.



Forms	Transmission Method
☒ Form 1099 Series (includes Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)	☒ A2A ☒ Portal



Transition from FIRE to IRIS

We encourage you to make the transition from FIRE to IRIS.

- Apply for an IRIS Transmitter Control Code (TCC)
- A2A users must obtain an Application Program Interface (API) Client ID
- Purchase software from a third party or develop software using schema package
 - The Schema and Business Rules packages are made available in the Secure Object Repository (SOR) late spring, early summer for the next tax year
- Submit IRIS Assurance Testing System (ATS) transmissions
 - IRIS ATS environment is open year round
 - TY25 ATS is tentatively scheduled to begin in November



Prior Topics Currently Under Review

Topic	Update
Retirement of FIRE, AIR, etc.	FIRE retirement planned for FS27 AIR retirement TBD We encourage you to make the transition from FIRE to IRIS.
Increase the number of entries on a taxpayer portal CSV upload file from 100 to 250	No updates
Move the location of the Template Formatting Guidelines on the Taxpayer Portal	No updates
Update IRIS Taxpayer Portal to display Transmissions with a Transmission Type Column showing Original/Replacement/Corrections to allow filers to easily see the transmission type for each Receipt ID	No updates
Masking/Truncations of Recipient TIN on Taxpayer Portal PDFs	No updates
Add Business Name Line 2 on Taxpayer Portal PDFs.	No updates
Taxpayer Portal PDF Zip Files, Add a column to display the name for each PDF on Taxpayer Portal	No updates
Display/print three (3) recipient copies per page on Taxpayer Portal PDFs. This will reduce the number of pages the filer needs to print and mail to the recipient.	No updates



Registration Questions



Registration questions

Question:	Response:
Anything that can help on how to correct a form or mark as void on the system.	The correction process is explained in Publication 5717 and 5718 and earlier IRIS Working Group Power Points. Void is not a valid option in IRIS. If you filed a form in error, please file a correction by placing zeros in all the fields that had dollar amounts.
Will there be a dedicated helpdesk for resolving technology issues on IRIS?	You may call 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.
Can you go over sole prop. DBA again? please. If we choose Business type B, to trigger the system to use business name line for TIN match, the system is looking for EIN format. How can we use a sole prop SSN. but first/last name on business name line 1.	In the Taxpayer Portal, a sole proprietor using their SSN would complete the Issuer TIN with an SSN. You have the option to enter the Issuer name as a Business or provide a first or last name. If you want to include the DBA name, select Business and enter the Sole Proprietor's name in Business Name Line 1 and the DBA in Business Name line 2. If the Sole Proprietor has an EIN, they will follow the same steps as above but select EIN when completing the Issuer's TIN. The Issuer's DBA name will display on the PDF copy. The Recipient's DBA name will not display on the PDF copies. Additional information is in the November 2024 WG PowerPoint Slides.
When support for 1042S is added will it require a separate TCC similar to FIRE?	Form 1042-S is planned for IRIS beginning January 2026. You will not need to get a separate TCC in IRIS if you support the 1042-S.



Registration questions (cont.)

Question:	Response:
We are providers of a COTS software package. We will enhance our software to support A2A transmission of 1099-R files. Each customer will use the software to submit their own files. Confirming that each customer will need their own API Client ID?	Updated after IRIS Working Group: The IRIS API Client ID is assigned to the transmitter/issuer submitting through IRIS A2A. The IRIS A2A Channel uses the API Client ID to authenticate and authorize access to IRIS A2A services. 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.
Clearer instruction/direction for Transmitter remedies for: a) filing Payers' 1099-NEC/MISC returns when Payee is non-responsive with SSN & address, and b) when payroll companies do not correct W2 in time for JAN 31 deadline	Please refer to Publication 1281, Backup Withholding For Missing and Incorrect Name/TINs. Part 2 Question 9 provides guidance. W2 Question - Please refer to the W-2 Instructions for information about who must file, when to file and Reporting Agents. The IRIS department is not able to provide any additional information.
Filers obligations re Forms Accepted with Errors when Corrections filed don't fix even with W-9 confirmed	Same as above: Please refer to Publication 1281, Backup Withholding For Missing and Incorrect Name/TINs. Part 2 Question 9 provides guidance.
We need HELP! We tried to add an authorized user in IRIS, it is now saying 'Resubmission Required', but when we try to 'Submit' it says 'all users must register with e-services'. This new user IS registered and has IDMe access. No answer at IRS help#.	Based on the information provided, someone on the application has not completed the ID.Me process. Verify all the people listed on the application have completed the ID.Me process. If someone created an ID.Me for another agency, they need to contact the Help Desk.
How to correct "Accepted with Errors"	Corrections are explained in Publication 5717 and 5718. Additional information is in the WG Slides in February 2024 and May 2024 (Taxpayer Portal corrections). We need more information to respond in more detail.
I believe I did my initial registration incorrectly- how do I fix it so I can transmit my and my sons 1099's also? Plus, I was never able to get mine to go through. Why not?	Publication 5903, IRIS App for TCC Tutorial Part 4 provides the steps to update your existing IRIS Application for TCC. We are not able to see or provide specific account information about why you were not able to submit through IRIS during the WG call. Please call the Help Desk.
I would like to understand if there are plans to make the CSV templates for uploading 1099 data available publicly like the FIRE system does.	This request was previously received and elevated for consideration. No update currently.



Registration questions (cont.)

Question:	Response:
what happens if the 1099-nec don't go through or are particularly rejected and you can't find the problem	If a form is rejected, the IRIS system will provide the reason for the rejection. Filers are responsible to make the corrections and submit a replacement file within 60 days of the rejected transmission date. If unable to find the error, please call the help desk and provide the Receipt ID so that it can be researched. When an acceptable replacement transmission is received within 60 days, the file will be treated as filed on the original transmission received date. If an acceptable replacement transmission is received after the 60 days, the file will be treated as filed on the date the replacement transmission is received.
Is it encouraged to obtain IRIS's TCC even if the actual filing is handled by a third party?	If you transmit to IRIS using a third-party software, you must obtain a TCC. If you use a third party to transmit your forms, such as an accountant, you do not need a TCC.
Are there any known weekly, monthly and/or annual maintenance windows that the IRIS application is currently scheduled for processing years 2025 and 2026?	IRIS generally is taken down in early December to prepare for the upcoming tax year updates.
Is there a 4up 1099 NEC form similar to the W-2?	IRIS provides the current version of recipient copies in PDF which have one copy per page. We will add this request to our PDF discussions to determine if it can be implemented. We'll share information if changes are made.
What is the actual timeout 15 minutes of lesser for token? as we are seeing in our application execution side token is expiring on 10th minutes or 11th minute.	Per Publication 5718, the token must be available for 15 minutes.
Reason why IRIS account is not accepted?	There are several reasons why a TCC may be revoked or denied. For specific account information please contact the Help Desk if you have not received a letter advising why the TCC was revoked/denied.



Registration questions (cont.)

Question:	Response:
Can we split out meeting with the CSV vs the upload? Feels like so much time is wasted covering both in one meeting.	The IRIS Working Group meeting was originally designed for software developers, transmitters and state agencies interested in the IRIS Application to Application (A2A) intake system.
list of IRIS errors available?	IRIS business rules are available as part of the IRIS A2A Schema package. Business rules are sent through the Secure Object Repository (SOR) mailbox after your application is complete.



Working Group Resources





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)

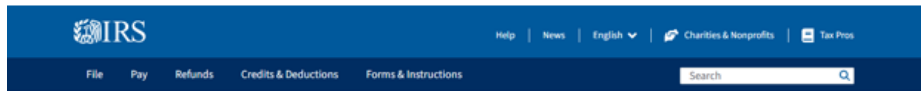
www.irs.gov/iris - a website that provides general information about IRIS

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 Taxpayer Portal Hints

www.IRS.gov/IRIS



[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

Taxpayer identification numbers (TIN)

IRIS Taxpayer Portal helpful hints

➦ Where can I find the required fields for the CSV templates?

➦ I uploaded a CSV file and nothing happens when I select "Start".

➦ The Taxpayer Portal just spins after I select "Add All" for CSV uploads.

➦ The Taxpayer Portal notifications are not showing my download.

➦ PDF downloads are showing in the notifications section on the Taxpayer Portal but unable to download the form.

➦ PDF downloads do not include a payer/issuer copy.

You can e-file information returns for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions.

Publications

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

Email updates

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

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IRIS help

Get support with IRIS:

[Help desk](#)

IRIS Taxpayer Portal helpful hints

➦ Where can I find the required fields for the CSV templates?

The CSV file formatting guidelines are provided on the Taxpayer Portal. On the dashboard click the Upload CSV with Form Data tile, 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 you need to file.

Tips for troubleshooting CSV errors are provided in Publication 5717 (Rev. 9-2024).

➦ I uploaded a CSV file and nothing happens when I select "Start".

Confirm the file is saved as a CSV file. After uploading the file, a blue box should appear with the title "Current Uploaded File". The blue box will include the name of your file. If your file is not listed, please refresh your page and try uploading again. If your file name is in the blue box and there are no issues, the 'Start' button will turn blue to indicate it is active.

➦ The Taxpayer Portal just spins after I select "Add All" for CSV uploads.

➦ The Taxpayer Portal notifications are not showing my download.

➦ PDF downloads are showing in the notifications section on the Taxpayer Portal but unable to download the form.

➦ PDF downloads do not include a payer/issuer copy.

Portal hints are located at the top of the IRIS landing page



IRIS Working Group

www.IRS.gov/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 payer 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, [go in to the IRIS Taxpayer Portal](#).
[IRIS Taxpayer Portal User Guide, Publication 5712](#)

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 5712](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5712](#)
- [IRIS Test Package for Information Returns, Publication 5712](#)

Email updates

Get updates on issues, changes and working group meetings about IRIS.
[Subscribe to our updates](#)

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.

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Working group meetings

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

Related

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

Working Group link is located on the right-side content box on the IRIS landing page



IRIS FAQs

www.IRS.gov/IRIS



[Home](#) / [Tax Pros](#) / [Modernized e-File](#) / IRIS working group meetings and notes

IRIS working group meetings and notes

Enrolled agents

Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer

The IRS holds monthly working group meetings to provide updates and support for the Information Returns Intake System (IRIS). The meeting is for software developers, transmitters and state agencies interested in the IRIS Application to Application (A2A) intake system.

Meetings are usually held the **second Wednesday of the month at 1 p.m. Eastern time.**

We publish meeting notes afterward.

Related

[Information returns intake system FAQs](#) [PDF](#)



[Information returns intake system FAQs PDF](#)

IRIS FAQ pdf is located on the IRIS Working group page



2025 Working Group Index

January 2025	February 2025	March 2025	April 2025
Filing Season update: Volume count Due dates Opening date & what forms may be filed	Filing Season Updates Number of Forms Filed Highest volume forms Upcoming e-filing due dates	Filing Season Updates YTD Number of Forms Filed Highest volume forms Upcoming e-filing due dates	Filing Season update: Volume count Highest volume forms Future new forms for
Top flagged Business Rules.	Known Issues for the Taxpayer Portal: New issues Resolved issues	Known Issue Updates: A2A Taxpayer Portal	Future new forms for TY25/PY26
Known Issues (Taxpayer Portal): PDF downloads 1099-R 1099-PATR 1098 Schema validation rejections	Useful Tips & Updates Taxpayer Portal Helpful hints IRIS WG meeting webpage link IRIS FAQs (PDF) added link CF/SF Info CSV Error	Registration Questions	Current projects under review: FIRE retirement Templates PDF zip files and individual files
Updates/Useful Tips: Which role to select Status definitions Issuer Management	Resources Added WG Index to PowerPoint		TIN Matching
			Registration Questions



2024 Working Group Index

January 2024	February 2024	March 2024	April 2024	May 2024	June 2024
Explanation of IRIS intake methods	Signatures on TCC application	TCC reminders	A2A transmission endpoints tips	New forms added to taxpayer portal for TY2023	Upcoming Form changes
Transmitter Control Codes, application signatures and correct roles	Filing corrections	Reviewing errors on taxpayer portal	Introducing the Known Issues and Solutions document	Difference between Transmitter and Issuer Roles	
A2A Assurance Testing System (ATS)	TIN Validation errors	CSV file common errors		CP2100/CB2100A notices	
Top business rules setting and TIN Validation errors				Making corrections in taxpayer portal	
July 2024	August 2024	September 2024	October 2024	November 2024	December 2024
TCC reminders	Drop dates for schema packages	IRIS video links broken	Publications updated for PY2025	PY2025 shutdown/cutover	PY2025 shutdown/cutover FS Opening Date
Schema package access and availability	A2A Schema will allow reporting cents in TY24	Explaining TCC roles	New forms added to A2A for TY2024	Check system status	Operational Status: ATS Open IRIS closed till FS Opening
Combined Federal/state filing program (CF/SF)	TY2024 ATS overview	Requests to add/remove state from CF/SF program	TY2024 ATS reminders	Schema validation errors and messages in TY2024 ATS	ATS Reminders
			API Client ID application page	How to report an individual name with a DBA name	Maintaining TCC
			JSON Web Tokens (JWTs)	Forms 5498 with three new repayment codes implemented post January 2025	1099-K updated threshold limits
					5498 KI - 3 new codes



2023 Working Group Index

September 2023	October 2023	November 2023	December 2023
IRIS Overview	FAQ's	Updates	TY2023 Operational Status
Registration/Application		ATS Process	Pub. 5718 Updates
A2A Schema Package		API Client ID	Access Token
ATS Process		IT Support	TY2023 IRIS ATS
			Series 1099 Form Updates
			CSV Upload



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

- **Meetings are not recorded. The PowerPoint and Questions and Answers will be posted to the IRIS working group meetings and notes webpage at www.irs.gov.**
- **No retirement date for FIRE has been determined. FIRE and IRIS will run parallel. An announcement will be made when a retirement date for FIRE has been determined.**