Information Returns Intake System (IRIS)
Working Group Meeting
Date: September 10, 2025

Agenda

- Welcome
- Overview
- 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.

IRIS Overview

IRIS Intake

- The Information Returns Intake System (IRIS) allows taxpayers to file information returns either through the Taxpayer Portal or the Application-to-Application submission methods. Taxpayers that submit smaller volumes can manually enter the data or upload data to the Taxpayer Portal. Taxpayers that submit large volumes of information returns should use the Application-to-Application method.

- Application to Application (A2A)
  - Allows for bulk filing of Information Returns.
  - Requires software
  - Submit transmissions directly from their application to the IRIS application
  - XML Format

- Taxpayer Portal / User Interface (UI)
  - Allows small volume filers to file Information Returns directly to the IRS without the need for software
  - User Interface (UI)
  - Manually enter data into the platform via user interface screens
  - Simple Form Upload
    - Issuers or transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)

FIRE Retirement

- Tax Year 2026/Filing Season 2027 is the targeted date for the retirement of the Filing Information Returns Electronic (FIRE) system.

- FIRE will not be available for submissions in Filing Season 2027. The Information Returns Intake System (IRIS) will be the only intake system for information returns currently received through FIRE.

- We encourage you to complete your IRIS TCC application and begin transitioning to IRIS to ensure you are ready for 2027 filing season.

- A QuickAlert messages was published on July 2, 2025, announcing the targeted date for FIRE retirement.

- Stay tuned for QuickAlerts, IRIS Working Group meetings and additional material for further guidance.

How to Get Started

EIN

- You will need an Employer Identification Number (EIN)
- Apply for EIN: Apply for an Employer Identification Number (EIN) Online | Internal Revenue Service (irs.gov)

Register

- Each user must create an account or sign-in using their existing credentials to validate their identities
- Visit How to register for IRS online self-help tools | Internal Revenue Service (irs.gov)

TCC

- Apply for an IRIS Transmitter Control Code (TCC)
- Visit IRIS Application for TCC | Internal Revenue Service (irs.gov)

Sign in

- Once TCC is assigned you can sign in to IRIS
- Visit E-file Information Returns with IRIS | Internal Revenue Service (irs.gov)

Transmission Methods

The Information Returns Intake System (IRIS) system receives information returns from 2 intake channels: IRIS Taxpayer Portal/UI and IRIS Application to Application (A2A)

Transmission Method	Description
IRIS Taxpayer Portal/UI	• **User Interface (UI)** • **Electronic filing of information returns** • **Manually enter data into the platform via user interface screens** • **Simple Form Upload** • **Issuers/transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)** • **Corrections and Automatic Extensions** • **Download recipient copies of information returns**
IRIS A2A	• **Application to Application (A2A)** • **Electronic filing of information returns** • **Submit transmissions directly from their application to the IRIS application** • **XML Format** • **Bulk filing** • **Corrections and Automatic Extensions**

Taxpayer Portal

- The Information Returns Intake System (IRIS) Taxpayer Portal is a system that provides a no cost online method for taxpayers to electronically file information returns. 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.
- This portal allows taxpayers to:
  - Electronically prepare (create, edit, and view) and file information returns without software or service provider
  - Download and print the recipient copy of information returns for distribution to payees
  - Maintain a record of completed, filed and distributed information forms
  - Perform basic validation of data before submission
  - File up to 100 forms per submission
  - Participate in the Combined Federal/State Filing Program (CF/SF)
  - Request automatic extensions; and
  - File certain corrected information returns

Application to Application

- The IRIS A2A Channel uses the Application Program Interface (API) Client ID to authenticate and authorize access to IRIS A2A services.

- IRIS A2A uses Extensible Markup Language (XML) format to bulk file large volumes of information returns.

- Software Developers will use the form instructions, schema and business rules, to create the XML files for the forms they will support.
  - Form instructions provide guidance for required data.
  - Business Rules and Schemas enforce the filing requirements identified in the form instructions.

- IRIS A2A Assurance Testing System (ATS) is required prior to transmitting into the IRIS A2A Production environment.

- A Software Development Kit (SDK) Toolkit is being developed for IRIS.

Transmitter Control Codes

- A Transmitter Control Code (TCC) is a 5-character alphanumeric code that identifies the business transmitting the electronic information return.
  - You will need to apply for an IRIS TCC before you can electronically file through IRIS.

- **TCCs are not interchangeable between intake systems**.
  - FIRE TCCs can only be used in FIRE, ACA TCCs can only be used in AIR and IRIS TCCs can only be used in IRIS.

- An IRIS TCC will be assigned for each of the roles and transmission methods you select.
  - Taxpayer Portal (User Interface) – Issuer/Transmitter TCC
  - A2A - Issuer/Transmitter TCC
  - A2A - Software Developer TCC

- You can have multiple TCCs depending on your business needs; however, it depends upon the role you selected on your IRIS TCC application.

Roles

There are three IRIS Roles:

- Issuer - A business filing their own information returns using the same EIN as on the TCC application. (If a Sole Proprietor wants to file information returns using their SSN, then you must select Transmitter role.)
- Transmitter - A third-party sending the electronic information return data directly to the IRS on behalf of any business required to file. If you are transmitting returns for your own business, in addition to transmitting returns on behalf of another business, you do not need both the Transmitter and Issuer role. You can file all returns as a Transmitter.
- Software Developer (SWD)- A business that creates software packages that interface with the IRIS system to allow authorized users to transmit information returns directly to the IRS via Application-to-Application (A2A) transmission method.

What Role to Select

Software Purchased or Developed?	If	And	Then
Developed	I am a commercial Software Developer developing software and selling software,	I will perform the software testing with IRS and transmit my own information returns and transmit for others.	Select the roles of Software Developer and Transmitter role on your application.
Developed	I am developing my own software package, or contracted with someone to develop a unique package for my sole use,	I will perform the software testing with IRS and transmit my own information returns.	Select the roles of Software Developer and Issuer on your application.
Purchased	I am purchasing a software package,	I will transmit my own information returns.	Select the role of Issuer on your application. Note: The Issuer EIN must match the EIN on the Issuer TCC application.
Purchased	I am purchasing a software package,	I will transmit my own information returns and transmit for others.	Select the role of Transmitter on your application. Note: You may not use an Issuer TCC to transmit information returns for others.

Updates

Schema Package

- Tax Year 2025 IRIS draft Schema and Business Rules were made available in the Secure Object Repository (SOR) August 15, 2025.

- There are no changes to the schemas in this draft package compared to the July draft schemas. Schema modifications are being made to the Forms 1098-C and 1099-DA for the final schema drop in September. Business Rule modifications are being made to the Forms 1042-S, 1098-C and 1099-DA for the final business rule drop in September.

- Year 2024 IRIS Schema v1.1 and Business Rules v1.2 are available through the SOR mailbox. No change to TY2024 Intake and Status Schemas v1.1. Business Rules v1.2 changes from v1.1 are shown in Status column. This is the same package that was made available in July.

- Tax Year 2023 IRIS Schema v1.3 and Business Rules v1.4 are available through the SOR mailbox. No change to TY2023 Intake and Status Schemas v1.3. Business Rules v1.4 changes from v1.3 are shown in Status column. This is the same package that was made available in July.

Please visit the IRIS Schemas and Business Rules page on IRS.gov for more information about IRIS Schemas and Business Rules.

- The next SOR drop is scheduled for end of September.

Form Updates

- Form 1098-C
  - For TY2025, the “Goods and Services Group” for Line 6 was removed from the schema.

- Form 1099-DA
  - For TY2025 the 1099-DA will not be part of the Combined Federal State Filing (CF/SF).
  - The schema is being updated to remove the CF/SF elements.

- Form 1099-K
  - For TY 2025, Third Party Settlement Organizations (TPSOs), including payment apps and online marketplaces, are required to issue Form 1099-K when:
    - Gross payments exceed $20,000 and there are more than 200 transactions during the calendar year.
    - The filing requirements was retroactive to TY2024

Business Rule Updates

- Form 1098-C
  - Business rule F1098C002_001 will replace F1098C002. The updated rule will be in the September SOR drop.

- Form 1099-DA
  - The following business rules relating to Combined Federal State Filing (CF/SF) will be updated to remove the 1099-DA:
    - S1H003_002 (will revert to S1H003_001)
    - SHAREDIRFORM019_002
    - SHAREDIRFORM020
    - SHAREDIRFORM022

- Form 1042-S
  - Removed FS3H001, FS3H004 and FS3H005 as the rules duplicated logic in other form level rules
  - F1042S001 is being renamed as FS3H007 rule.

Taxpayer Portal Updates

- Number of entries on a taxpayer portal CSV upload file increased from 100 to 250 records
- Automatic extension added to CSV upload (250 records)
- Location of the Template Formatting Guidelines moved on the Taxpayer Portal
- CSV formatting guidelines are posted to E-file information returns with IRIS | Internal Revenue Service

CSV Automatic Extension

IRS Dashboard | Help | Account | Sign Out

Automatic Extension Bulk Upload

Follow the steps below to bulk upload 8809 Automatic Extensions using a CSV file.

1. Download File Template

Please select the form 8809 Automatic Extension Request link to download the CSV template for the form.

2. Complete CSV

Select the 8809 Automatic Extensions Template Formatting Guidlines page to download formatting guidelines for your form type.

3. Upload File

Browse and upload your file. Each row in your file will be uploaded as a separate form. Your CSV file will not be retained in the system.

Important Information About File Upload

1) Only 1 file can be uploaded at a time.

2) Only 250 forms are permitted per file.

3) Only CSV templates provided by the IRS can be used. The file will need to be saved as a CSV UTF-8 (Comma Delimited) (*.csv). This type of CSV file will allow all special characters to be saved correctly.

Browse or drop the csv file here.

Start

FAQs

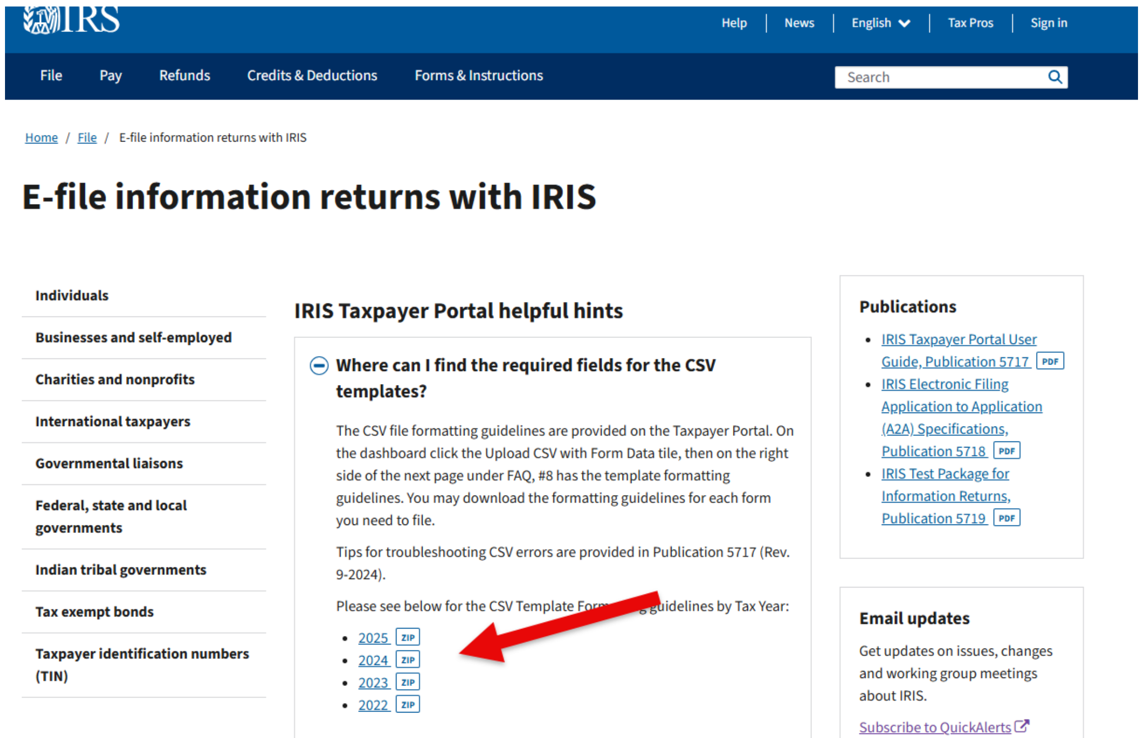
Upload File

Please note that all rows in your file must adhere to the following guidelines for completing the CSV template:

1. TIN Type should be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND".
2. Checkboxes should be entered as "Y" for checked or "N" for unchecked.
3. Countries should be entered according to their designated country abbreviation
4. States, Territories, Provinces, and their military equivalents should be entered as their 2 letter abbreviation
5. The column count of the file uploaded must match the column count of the IRS provided template.
6. You may only include up to 250 records in each file upload.

CSV Formatting Guidelines

- The CSV formatting guidelines are posted to [E-file information returns with IRIS | Internal Revenue Service (irs.gov)]
  - A link was added in the 1st accordion section titled “Where can I find the required fields for the CSV Templates?”
  - Guidelines will be available and updated the same time as the schema packages



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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).

Please see below for the CSV Template Formatting guidelines by Tax Year:

- 2025 ZIP
- 2024 ZIP
- 2023 ZIP
- 2022 ZIP

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.

Subscribe to QuickAlerts

Prior Topics Currently Under Review

Topic	Update
Retirement of FIRE, AIR, etc.	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. We encourage you to make the transition from FIRE to IRIS. AIR retirement TBD
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

Recurring Questions

- Correction Process for forms originally filed through FIRE
  - Until FIRE retires in 2027, corrections must be filed in the same system the original form was transmitted.
  - Guidance will be provided in a future working group.
  - Stay tuned for more information as it becomes available.

  - FIRE file format vs IRIS file format
    - FIRE uses American Standard Code for Information Interchange (ASCII).
    - IRIS uses eXtensible Markup Language (XML).

- Will foreign filers have the ability to apply for an IRIS TCC?
  - More information for foreign entities will be provided in a future working group.

- Will all states that accept the CF/SF, accept the IRIS schema format when the IRIS forwards the records on to the state?
  - IRS combines data for participating states in one file that includes data from FIRE and IRIS. The CF/SF program will continue to make the files available to the states in the same format that is currently provided.
  - Additional information will be provided about CF/SF program in future IRIS Working Group Sessions.

FIRE to IRIS Transition

Question:	Response:
What do we need to do before the end of this year	No specific action needs to be completed by the end of this year; however, 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 information returns beginning January 2027. Please see IRIS 101 for more information on the steps needed to transition to IRIS.
Why the sudden change from FIRE to IRIS	When IRIS was developed for TY22/PY23 it was stated the intake system would eventually replace FIRE. A QuickAlert message was published on July 2, 2025, announcing the targeted date for FIRE retirement for TY26/PY27.
Will there be a direct upload option, similar to FIRE, that allows .txt files? *Multiple questions came in for this topic	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 IRIS 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.
How to create a new IRIS after working with FIRE for my 8955	Please see IRIS 101 to review the "IRIS 101: Introductory Presentation". This presentation is a walkthrough of how to get started using the IRIS System. 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 IRIS. You will need separate TCCs for each system.

FIRE to IRIS Transition (cont.)

Question:	Response:
Timeline for transition from FIRE. Do transmitters have to file for a new TCC if we have had FIRE? *Multiple questions came in for this topic	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 information returns beginning January 2027. The IRIS June Working Group PowerPoint presentation provides a checklist, and the IRIS 101 Presentation has more information on the steps needed to transition to IRIS. 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 IRIS. You will need separate TCCs for each system.
How are we going to handle corrections filed in FIRE that must be corrected in IRIS? *Multiple questions came in for this topic	Currently, you need to file corrections in the same system you filed the original return. When FIRE retires in filing season 2027, a correction process will be provided. Stay tuned for more information as it becomes available.
Differences between FIRE and IRIS. File sizes, A2A corrected returns process; prior year corrections, etc.	Fire was primarily designed for bulk filing using a legacy 1220 flat file which requires separate software to create the electronic files. 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: Application to Application (A2A) and the Taxpayer Portal. Please visit the IRIS webpage for additional information. The IRS FIRE system uses a legacy 1220 flat file format which tend to be compact and simple structurally. IRIS requires data to be transmitted using XML files. Correction instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A). The Publications are available on the IRIS webpage. The February 2024 Working Group Meeting PowerPoint provides addition information regarding correction procedures and can be viewed on the IRIS working group meetings and notes webpage.

FIRE to IRIS Transition (cont.)

Question:	Response:
Impacts on users of IRS FIRE	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 information returns beginning January 2027. Please see IRIS 101 for more information on the steps needed to transition to IRIS.
How do you register for the IRIS System? What info do you need to provide in order to register for the IRIS TCC Code? How do you process up to 450 1099's if your financial system does not allow you to separate or edit the 1099 file? *Multiple questions came in for this topic	All transmitters who file information returns electronically are required to request authorization to file. To transmit files through IRIS, you will need an IRIS TCC for your firm and/or business. Each user is required to create an account or sign-in using their existing credentials to validate their identities using the latest authentication process. See Publication 5903 for more information about applying for an IRIS TCC. Please see IRIS 101 Presentation for steps to transition to from FIRE To IRIS. IRIS offers two methods for filing. Taxpayer Portal - a web-based system allowing manual entry or CSV uploads. Application to Application (A2A) - an automated submission-based method using XML files, better suited for large volume filers.
Are there training resources for the IRIS system?	Please see IRIS 101 Presentation for steps to transition to from FIRE To IRIS. 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.
I think I signed up for IRIS and I efiled last year but not sure if it was under FIRE	Please sign into your existing TCC account to determine which intake system(s) you currently have: Sign In The IRIS TCC is labeled as IRIS TCC and starts with the letter "D". You may also contact the help desk at 866-937-4130 to verify if you have a TCC for FIRE or IRIS or both.

FIRE to IRIS Transition (cont.)

Question:	Response:
How to properly fill out the application for IRIS. Our team has looked for it and can't seem to find it.	The steps to complete the IRIS application for a TCC are provided in Publication 5903. The publication and additional information is provided on the IRIS Application for a TCC webpage.
Submitting returns as a payroll provider/transmitter	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. See Publication 5717 for more information.

CF/SF Program Questions

Question:	Response:
Can you talk about the combined federal state program. Will that be upgraded to real time when FIRE closes.	IRIS participates in the Combined Federal/State Filing (CF/SF) Program. The IRS forwards information returns indicating Combined Federal/State (CF/SF) to the appropriate participating state listed on the information return. The IRS combines data for participating states in one file that includes data from FIRE and IRIS. Additional information will be provided about CF/SF program in future IRIS Working Group Sessions.
Will all states that accept the CF/SF, accept the IRIS schema format when the IRIS forwards the records on to the state?	IRIS participates in the Combined Federal/State Filing (CF/SF) Program. The IRS forwards information returns indicating Combined Federal/State (CF/SF) to the appropriate participating state listed on the information return. The IRS combines data for participating states in one file that includes data from FIRE and IRIS.

Transmitter Control Code (TCC)

Question:	Response:
Will foreign filers have the ability to apply for a TCC shortly? *Multiple questions came in for this topic	The IRIS TCC application requires a Social Security number (SSN) or individual tax identification number (ITIN) for system access and individual authentication. The IRS is aware that foreign individuals who are acting on behalf of their foreign employer (e.g., Foreign Entities, Foreign Financial Institutions, Qualified Intermediaries, etc.) may not be able to obtain an ITIN or SSN to complete the IRIS TCC application and continues to explore other ways for taxpayers to authenticate their identities, including a government-sponsored option. More information for foreign entities will be provided in a later working group call.
TCC categories (i.e. Transmitter) and which work for both Taxpayer Portal and A2A	An IRIS TCC will be assigned for each of the roles and transmission methods you select. The roles are not mutually exclusive. For additional information about IRIS TCC roles please refer to Publication 5903, IRIS App for TCC.
To file through the Taxpayer portal do I need a TCC?	An IRIS TCC is required to file through the Taxpayer Portal. To apply for an IRIS TCC, please go to the IRIS webpage, under the header "Get started "is a link to "Apply for an IRIS Taxpayer Portal TCC" .

Schema Questions

Question:	Response:
How to request XML Schema's; Future updates to the number of returns per upload via csv *Multiple questions came in for this topic	Schema packages are made available in the Secure Object Repository (SOR) to filers with an IRIS A2A TCC with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency". To request IRIS schema, please see information at: www.irs.gov/irisschema Information can also be found on page 33 in Publication 5718. The IRIS CSV File has a limit of 100 records per file and you may submit an unlimited number of these files. The IRIS CSV Template is being increased from 100 to 250 beginning January 2026.
Understanding what data goes into the various XML tags/elements	The schema package includes the schema, schema examples and the IR e-file types that includes what is allowable for each e-file type. The IRIS CSV Template Guidelines also provides the allowable characters for each field. The CSV Template Guidelines are available on the IRIS webpage.
Any Tax Year 2025 updates to schema.	IRIS draft schemas were sent to SOR mailboxes on July 15, 2025, and again on August 14, 2025. The final schemas as tentatively scheduled to be sent out later this month. Known changes to the draft schemas were provided in the July 2025 IRIS Working Group PowerPoint Presentation that is available on the IRIS working group meeting and notes webpage.
Requesting the detailed field level mapping placement guidelines necessary to ensure the 1098 XML file aligns with the exact schema requirements the IRS has in place to submit via IRIS. Could I request a file containing that information be emailed to me?	The detailed field mapping guidelines for all information returns is available in the schema package. The IRS does not email schema and business rules packages upon request as Schema packages are made available through the Secure Object Repository (SOR) to filers with an IRIS A2A TCC with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency".

A2A Questions

Question:	Response:
A2A software developer kit status?	The software developer kit (SDK) is tentative to be sent out in the September SOR Drop and provides examples and information for A2A filers.
Is there an estimate of how many records for a 1098 would fit in each XML file under A2A?	We are not able to provide an estimation of the number of records that are in 100MB size XML file. Each form contains a different amount of information which will limit the number of forms in 100MB. You will want to verify the transmission does not exceed the 100MB limit.
Can the A2A be used to submit tax files and corrections be fixed via the portal?	If you originally filed tax files using the A2A method, you must use the A2A method for corrections.
Is A2A user required to submit the 1099 XML file to the testing environment before submitting to the Production environment, or is it an optional to submit the 1099 XML to the testing environment?	Issuers, Transmitters and Software Developers using A2A must complete the IRIS Assurance Testing System (ATS) prior to submitting in the production environment. Please refer to Publication 5719 for additional information regarding ATS.
I understand IRIS is A2A system but there will also be a manual entry option. Can we use IRIS via A2A can we also use manually entry (use both processes). Prior communications stated file via IRIS you can't do corrections using FIRE.	Filers may submit information returns using the A2A or the Taxpayer Portal intake methods. The Taxpayer Portal allows for manual entry or CSV File uploads. Please refer to Publication 5717 for additional information about the Taxpayer Portal. The correction must be completed using the manual entry on the Taxpayer Portal. Currently, you need to file corrections in the same system you filed the original return. When FIRE retires in filing season 2027, a correction process will be provided. Stay tuned for more information as it becomes available.
Errors connecting with IRIS A2A for token generation. Also, please share the release for SDK.	Please review Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications. Additionally, Please visit www.irs.gov/iris and review the "IRIS 101: Introductory Presentation" there is a section on "Access Token Generation". The SDK release is tentatively scheduled for September. Sign up for QuickAlerts for notifications.

Taxpayer Portal Questions

Question:	Response:
IRIS File Layouts for 1099s	The CSV File Formatting Guidelines provide a list of allowable characters for each field and are available on the Taxpayer Portal and the IRIS webpage. You may download the Formatting Guidelines for each form. Tips for troubleshooting CSV errors are provided in Publication 5717 (Rev. 9-2024).
Upload errors and how to correct errors.	The IRIS system provides an error message if there is an issue with your CSV template file. To fix the issue, you need to compare your file to the CSV Formatting Guidelines. Common CSV errors were presented in the March 2025 Working Group slides and are also in Publication 5717. The slides are available on the IRIS working group meeting and notes webpage.
I downloaded the CSV template formatting documents in PDF format (TY-2025-IRIS-CSV-Template-Formatting.zip). But I need the information is a computer-parseable format such as XML, JSON, or CSV. Where can I get such files?	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. These templates are not sent out and must obtained from the Taxpayer Portal. Information about filing CSV files is available in detail in the March 2024 Working Group PowerPoint and the December 2023 Working Group PowerPoint. Additional information is provided in Publication 5717.
Demo of CSV upload through the entire process	We are not able to demo a CSV File upload. The Taxpayer Portal does not have a test site and only accepts production data. Information about filing CSV files is available in detail in the March 2024 Working Group PowerPoint and the December 2023 Working Group PowerPoint. Steps to upload the CSV Template and screen shots are available in Publication 5717.

Taxpayer Portal Questions

Question:	Response:
Explain the steps to submit all 250 forms in a CSV upload. Is a "Select All" needed for each display page per April 2025 Q&A? Any changes for 2026?	1. You will only be able to upload one form type at a time and the file can only contain a maximum of 250 records (FS2026). Download the file template by selecting the form from the Form Type drop-down and click the Download button. This will allow you to save the template to your computer. Create your CSV file using the template provided by the IRS. Before you enter your data onto the CSV file, view the Template Formatting Guidelines page for guidance on properly formatting your CSV file. Once your file is complete, save it, and then upload it by selecting Browse or Drag and Drop the CSV File Here on the Upload CSV with Form page. 2. On the Unsubmitted Forms Tile, you will be able to select the drop down on "Rows per page" and choose 20 rows. You can check the box next to Tax Year and select all 20 Rows. You can then choose the arrow right button to go to the next 20 and select all 20 rows again and you may continue this process to select up to 100 forms at one time. You will need to duplicate this process until all forms are submitted.

ATS Related Questions

Question:	Response:
Updates on ATS testing with Fast Enterprises, LLC (this company is used for software across over 20 states, Indiana is one of them). When will final schema packages be ready? Technical advice for state agencies transitioning from FIRE to IRIS.	We can not answer questions related to specific Software Products. Issuers, Transmitters and Software Developers transmitting through A2A are required to complete ATS testing prior to submitting in Production. The final schema packages are tentatively scheduled to be delivered to the SOR mailboxes later this month. Please see IRIS 101 for more information on the steps needed to transition to IRIS. If you have additional questions, please contact your state liaison or call the IRIS Help Desk.

Form Specific Questions

Question:	Response:
Updates on 1042-S filing for international transmitter	Form 1042-S will be available to file through IRIS starting January 2026. More information for foreign entities will be provided in a later working group call.
Preparation of any expected changes in 1099 reporting	In addition to today's presentation, the July 9, 2025, Working Group presentation had a complete list of Upcoming Form Changes. Both presentations can be viewed on the IRIS working group meeting and notes webpage.
New user for 1099 NEC so any information is helpful	The IRIS 101 Presentation has information needed to transition to IRIS.
Will the 1099MISC and 1099NEC changes only be available in IRIS? Other than the 1099DA, what other information return changes will only be implemented in IRIS?	The changes to the 1099-MISC and 1099-NEC are being made in IRIS. We are not able to answer questions about other intake systems. The 1099-DA is the only form limited to IRIS for TY2025. In addition to today's presentation, the July 9, 2025, Working Group presentation had a complete list of Upcoming Form Changes. Both presentations can be viewed on the IRIS working group meeting and notes webpage. A list of forms that may be filed through IRIS by tax year is available on the IRIS webpage.

General IRIS Questions

Question:	Response:
Repairing rejected	If a transmission is rejected, it should be refiled as a replacement. When you select the receipt ID to correct and then select the correct/replacement button on the bottom, the system identifies that you are making a replacement for the rejected original transmission. Replacements provide a 60-day grace period to correct the errors and refile without penalty for late filing.
Are there any plans to increase the file submission size limitations	There are no plans to increase the file submission size for A2A or the Taxpayer Portal. A2A has a file size limit of up to 100MB. The Taxpayer Portal has a limit of 100 records per transmission. The IRIS CSV File has a limit of 100 records per file and you may submit an unlimited number of these files. The IRIS CSV Template is being increased from 100 to 250 beginning January 2026.
I work with a company "1099 Pro" they are under the assumption that the IRIS file layout will be included in their tax software. Is this correct? Will automatically be included	We can not answer questions related to specific Software Products. You will need to contact them for more information.
When is IRIS 101 training being offered again?	We tentatively plan to have another training session later in September. Please watch for a QuickAlert announcing future sessions.
AI for FATCA reporting?	More information is needed to answer this question.
The VoidInd element is required. It is not minOccurs=0. it is fixed=0 it can only be false. The schema is requiring an element to be set to zero for every form. It is unnecessary. <xsd:element name="VoidInd" type="DigitBooleanType" fixed="0">	The Void Indicator was created to match the paper form but is not an option that can be selected when filing through IRIS. If you need to void out a form, please refer to Publication 5719 for the correction process. Report error rules are active in the ATS environment and filers may get a 'Partially Accepted' or 'Accepted with Errors' status. Please refer to Publication 5719 for IRIS Test Package for Information Returns for more information.

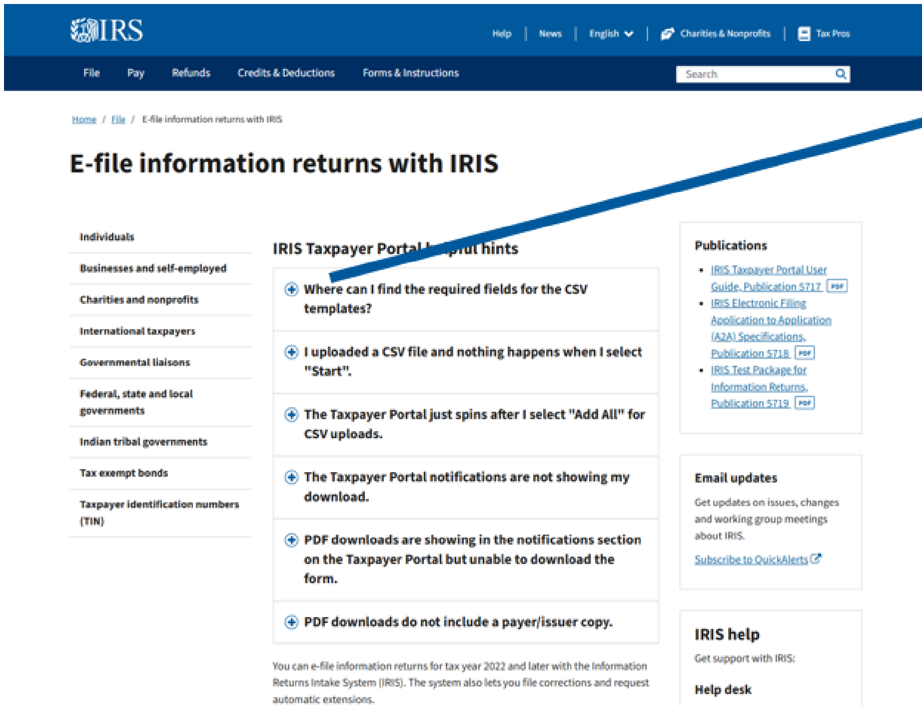
Working Group Resources

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



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.

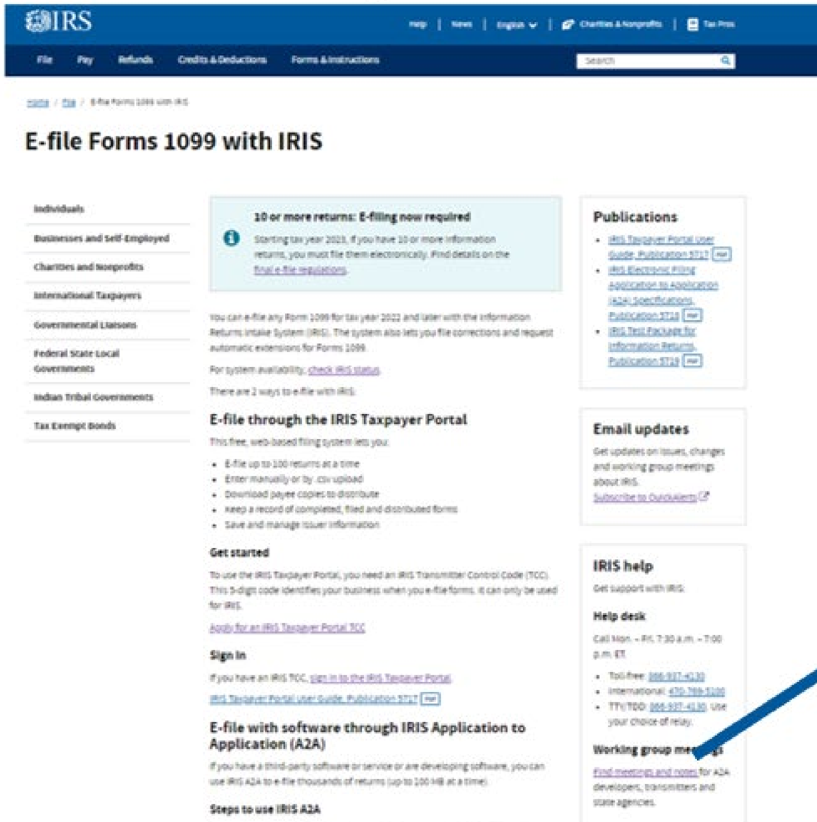
PDF downloads are showing in the notifications section on the Taxpayer Portal but unable to download the form.

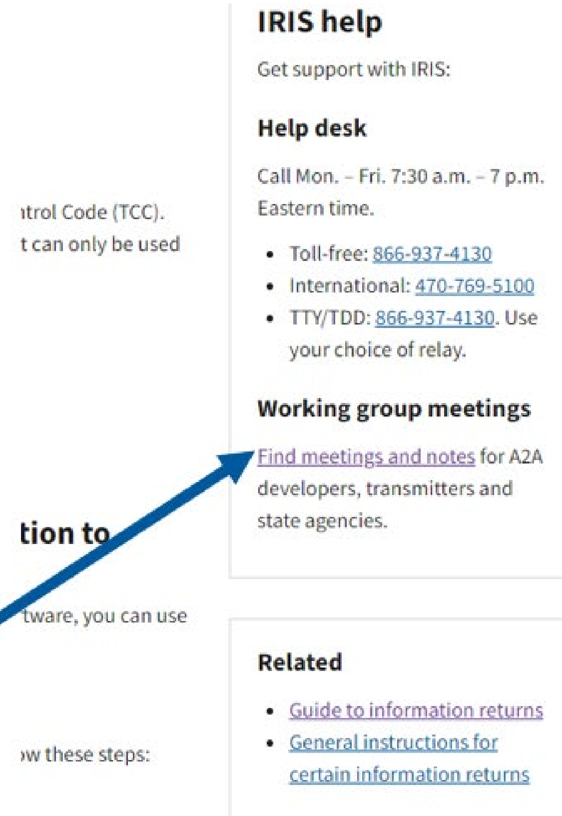
PDF downloads do not include a payer/issuer copy.

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

IRIS Working Group

www.IRS.gov/IRIS





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

IRIS 101

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IRIS working group meetings and notes

- **Enrolled agents**
- **Annual Filing Season Program participants**
- **Enrolled retirement plan agents**
- **Certified Professional Employer Organization (CPEO)**
- **Enrolled actuaries**
- **E-file providers**
- **Modernized e-File**
  - Modernized e-File status
  - Become an authorized e-file provider
  - Authorized IRS E-file Provider

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.

Join a meeting

IRIS 101

August Working Group Meeting

Get notified about IRIS

For email updates on IRIS, subscribe to QuickAlerts for IRIS.

Meeting notes

View slides and questions and an… om meetings.

IRIS 101 PowerPoint PDF

Related

Information returns intake system FAQS PDF

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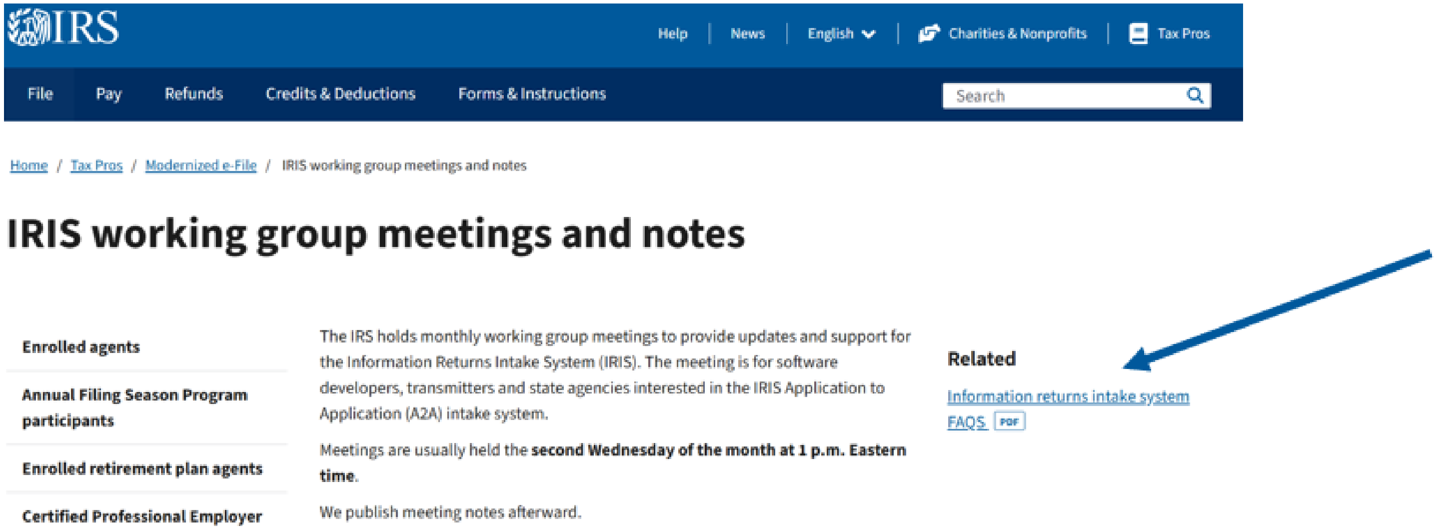

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IRIS working group meetings and notes

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- Certified Professional Employer

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Related

Information returns intake system FAQS PDF

Information returns intake system FAQS **PDF**

IRIS FAQ pdf is located on the IRIS Working group page

IRIS Working Group Index

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2025

2025 IRIS Working Group PowerPoint index PDF

- June 11, 2025
  - Slides PDF
  - Q&As PDF
- May 14, 2025
  - Slides PDF
  - Q&As PDF
- April 9, 2025
  - Slides PDF

2025 IRIS Working Group PowerPoint Index

January 2025	February 2025	March 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
Top flagged Business Rules.	Known Issues for the Taxpayer Portal: New issues Resolved issues	Known Issue Updates: A2A Taxpayer Portal
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
Updates/Useful Tips: Which role to select Status definitions Issuer Management	Resources Added WG Index to PowerPoint	

April 2025	May 2025	June 2025
Filing Season update: Volume count Highest volume forms	Filing Season Update: Volume count Highest volume forms	Filing Season Update: Volume count
Future new forms for TY25/PY26	Future new forms for TY25/PY26	Tips and Updates: Prior topics under review Future forms A2A corrections
Current projects under review: FIRE retirement CSV Templates PDF zip files and individual files	Topics under review (Updates)	Transition to IRIS: FIRE retirement Steps to transition to IRIS IRIS helpful hints
TIN Matching	Transition from FIRE to IRIS	Registration questions
Registration questions	Registration questions	

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.**

- **IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026.**