



Information Returns Intake System (IRIS)

Working Group Meeting

Date: October 08, 2025





Agenda

- Welcome
- Overview
- Tips/Updates
- IRIS A2A ATS
- 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 electronically file Information Returns directly to the IRS without the need for software
 - Ideal for users that filed paper forms in the past
 - Manually enter data into the platform via user interface screens
 - Simple Form Upload
 - Data files can be uploaded to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)



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.
 - A Software Development Kit (SDK) Toolkit was developed for IRIS A2A.
- IRIS A2A Assurance Testing System (ATS) is required prior to transmitting into the IRIS A2A Production environment.



Updates





Maintaining your TCC Application

- Once you have completed the IRIS TCC Application process and received your TCC, it is important that you keep your account up-to-date. This includes:
 - Reviewing your TCC Application periodically.
 - Ensuring proper individuals are identified on the application.
 - Update as necessary by adding any new Responsible Officials or Contacts.
 - Updating any address changes needed - both business and mailing.

TIP: Log in and review during off peak times



Schema Package

- Tax Year 2025 IRIS Schema and Business Rules were made available in the Secure Object Repository (SOR) September 25, 2025.
- Tax Year 2025 IRIS Schema v1.1 and Business Rules v1.1
 - This is the final schema and business rules for Tax Year 2025
 - IRIS Schema v1.1 includes changes to Form 1099-DA
 - Business Rules v1.1 changes from v1.0
- Tax Year 2024 IRIS Schema v1.1 and Business Rules v1.3
 - No change to TY2024 Intake and Status schemas v1.1
 - Business Rules v1.3 changes from v1.2
- Tax Year 2023 IRIS Schema v1.3 and Business Rules v1.5
 - No change to TY2023 Intake and Status schemas v1.3
 - Business Rules v1.5 changes from v1.4

Please visit the [IRIS Schemas and Business Rules](#) page on IRS.gov for more information about IRIS Schemas and Business Rules.



A2A Software Development Kit

- The IRIS (Information Returns Intake System) A2A Software Development Kit (SDK) enables software developers to integrate their applications with IRIS for submitting information returns electronically
- The purpose of the SDK is to:
 - Assist first-time developers in implementing an application that transmits Information Return records to the IRIS system via the A2A channel
 - Expedite onboarding to ATS testing
- The IRIS SDK kit includes:
 - Complete Java source code and libraries
 - Comprehensive implementation instructions (PDF)
 - All necessary dependencies and documentation



IRS Automated Chatbot

- The IRS Automated Chatbot helps people quickly answer basic questions about different tax topics.
- The chatbot use either guided help through choice buttons or an open text box for a customized question.
- To launch the chatbot, simply click on the “Chat” button in the lower right corner of the webpage.
- Chatbot is available 24/7.
- Escalation to live chat is available Monday through Friday 7:30 a.m. – 7:00 p.m. E.T.
- Get answers to your questions about transmitter control codes and filing information returns electronically.
- For account-specific questions, you need an IRS (ID.me) account.
- www.irs.gov/e-services



IRIS Chatbot

www.irs.gov/e-services



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E-file providers

Modernized e-File

E-Services is a suite of web-based tools for tax professionals, reporting agents, mortgage lenders and payers to transact with the IRS. To access accounts, you must accept the terms of agreement when you sign in.

Use Chatbot

Tax professionals, get help with our new chat feature.

- Get answers to your questions about e-Services, e-file applications, transmitter control codes and electronic filing system.
- For account-specific questions, you'll need an [IRS \(ID.me\) account](#).

E-file provider services

Access IRS e-file application and e-file transmission methods.

[Access e-file services](#)

Affordable Care Act (ACA) services

Access ACA application for TCC and ACA Transmission methods.

[Access ACA services](#)

Information Returns Intake System (IRIS)

Access IRIS application for TCC which is used to electronically file information returns through the Information Return Intake System (IRIS).

[Access IRIS TCC application](#)

Transcript Delivery System (TDS)

Obtain individual or business clients' transcripts and access to IVES Application and Reports.

TIN matching

Validate taxpayer identification number and name before you submit information returns.

Application Program Interface (API) Client ID

Access API Client ID Application which allows communication directly to the IRS for e-Services.

2

1



IRS Automated Chat Bot 3:32:26 PM

Hi, I'm an IRS Automated Chat Bot.

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I can help you with general questions. I cannot access your online account. To get started, select from the topics below.

[Information Returns \(Forms 1099, TCC Applications, etc.\)](#)

[E-Services](#)



from the topics below.

Customer 3:33:17 PM

[Information Returns \(Forms 1099, TCC Applications, etc.\)](#)

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Please select from the topics below

[Transmitter Control Code \(TCC\)](#)

[General Information](#)

[Systems to Electronically File Information Returns](#)

[Electronically Filed Information Return](#)

[Assurance Testing System \(ATS\)](#)



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



**TY25/PY26
IRIS A2A ATS**



IRIS A2A ATS

IRIS Assurance Testing System (ATS) refers to the process used to test software and electronic transmissions prior to accepting forms into the IRIS A2A Production System.

- IRIS ATS for Tax Year (TY) 2025 is scheduled to open November 03, 2025.
- Software Developers/Issuers/Transmitters are required to test every year.
- Software Developers must pass IRIS ATS for the tax year that the software package(s) will support.
- Issuers/Transmitters must pass a one-time communication test.
- Scenarios are located at www.irs.gov/IRISATS
- For an expedited review process, please submit one transmission with five submissions with two records in each submission.
 - If supporting corrections, a second transmission with one submission and one record is needed.



IRIS A2A ATS Overview

- There will be 36 forms available to choose from.
- Examples will be provided for each form accepted through IRIS A2A intake method.
- IRIS ATS performs schema and business rules validation.
- IRIS ATS does not support stress or load testing.
- Response times in IRIS ATS do not mirror expected response times in production.
- IRIS ATS will not accept live taxpayer data.
- IRS downstream systems will not process test submissions.
- Always use your Issuer/Transmitter Name and EIN from the IRIS TCC application in the Transmitter Group.
- All Issuer/Recipient TINS must begin with three zeros.
 - Ex: 000-11-1111 or 00-0111111
- IRIS Schemas use “Issuer” to identify Payer/Filer and “Recipient” to identify Payee.



Software Developer ATS

- Use IRIS Transmitter Control Code (TCC) assigned to Software Developer role.
- Software Developers (SWD) will create files using their own test data.
 - Five submissions must be completed.
 - Each submission must include two unique recipients for a total of ten records.
 - If participating in CF/SF program at least one record should include this information.
 - If supporting corrections, a second transmission with one submission and one record is needed.
 - Use the 'UniqueRecordId' from one of the accepted submissions to submit a correction.
- Each submission must have a status of "Accepted" to pass ATS successfully
- Software Developers, who also have a Transmitter role, do not need to submit a communication test.



Transmitter ATS

- Use IRIS Transmitter Control Code (TCC) assigned to the Transmitter role.
- Transmitter will create a submission using their own test data.
 - One submission with two records must be completed.
- The submission must have a status of “Accepted” to pass ATS successfully



Passing ATS

- Each submission must have a status of “Accepted” to pass ATS successfully.
- Contact the Help Desk for a final review when all submissions have an “Accepted” status.
 - 866-937-4130 Mon.-Fri. 7:30 a.m. and 7:00 p.m. Eastern time
 - IRIS ATS Chatbot
- When contacting the Help Desk have the following:
 - Receipt Id(s) to be reviewed
 - TCC
 - Software Id
 - Contact information including email address
- The Help Desk will assign an incident number which should be referenced for all your ATS review communications.
- Once the Software Developer passes IRIS ATS, the Software Package Status and Software ID Status will move from “Test” to “Production”.
- IRS will not send a notification.
 - To verify the status change, review your IRIS Application for TCC online.



IRIS ATS Chatbot

www.irs.gov/e-services



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[Electronically Filed Information Return](#)

[Assurance Testing System \(ATS\)](#)

2

1

3



IRIS ATS Reminders

- Software Developers must pass IRIS ATS for the form series and tax year(s) that the software package(s) will support.
- Issuers/Transmitters must pass a one-time communication test for the form series they will file.
- When IRIS ATS for TY25 opens in November:
 - Tax Year 2025 will be the current year in IRIS ATS.
 - Tax Year(s) 2024, 2023 and 2022 will be accepted as prior year returns.
- If you wish to have your Software tested and reviewed for a prior year, you must use the schema for that year.



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.



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)

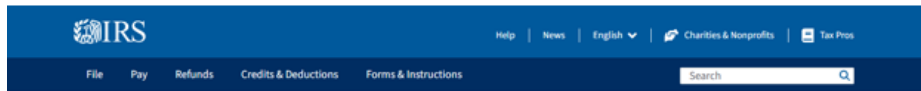
www.irs.gov/iris - a website that provides general information about IRIS

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



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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:

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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).

➦ 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](#)

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- 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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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 101

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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](#)

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Meeting notes

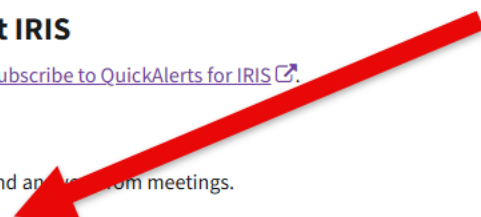
View slides and questions and answers from meetings.

[IRIS 101 PowerPoint](#)

Related

[Information returns intake system](#)

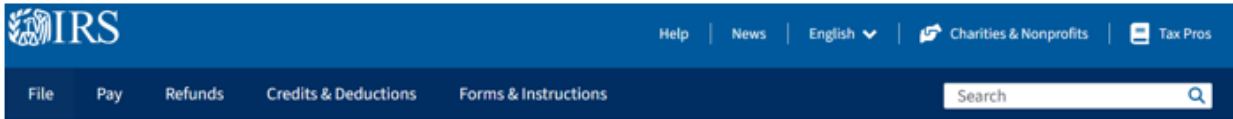
[FAQs](#)





IRIS FAQs

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IRIS working group meetings and notes

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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



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Authorized IRS E-file Provider Locator Service

QuickAlerts

Electronic filing options for business and self-employed taxpayers

Modernized e-File forms

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Meeting notes

View slides and questions and answers from meetings.

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
- [Q&As](#) 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 (Taxpayer Portal): PDF downloads 1099-R 1099-PATR 1098 Schema validation rejections	Known Issues for the Taxpayer Portal: New issues Resolved issues Useful Tips & Updates Taxpayer Portal Helpful hints IRIS WG meeting webpage link IRIS FAQs (PDF) added link CF/SF Info CSV Error	Known Issue Updates: A2A Taxpayer Portal 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 Future new forms for TY25/PY26	Filing Season Update: Volume count Highest volume forms Future new forms for TY25/PY26	Filing Season Update: Volume count 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 TIN Matching Registration questions	Topics under review (Updates) Transition from FIRE to IRIS Registration questions	Transition to IRIS: FIRE retirement Steps to transition to IRIS IRIS helpful hints Registration questions



Questions

Chat is now open for questions.



Help desk

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Listen to all menu options.

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