Information Returns Intake System (IRIS)

Working Group Questions and Answers

April 9, 2025

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We welcome constructive questions and comments. As IRIS is still a new system, we are continuing to implement and improve working processes to provide users with responses and answers to all questions and concerns. We may not be able to provide a response to some questions during the meeting as research may be needed. If we did not get to your question on the call, it will be listed below. We do not post duplicate questions, negative comments or items that need one on one attention.

General Information:

- Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to IRIS working group meetings and notes following the call.

- Meetings are not recorded. The PowerPoint will be posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes.

- All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: IRIS working group meetings and notes.

- Eventually IRIS will replace FIRE. We do not have a date when FIRE will retire. There are discussions underway about when FIRE will be retired. We will share through multiple channels when the decision has been made.

- Businesses will need to decide when to switch from FIRE to IRIS. We do recommend you start to familiarize yourself with IRIS before FIRE shuts down.

- We do not have a date or timeline when IRIS will replace AIR.

- IRIS does not have an email address or another method to submit typed out suggestions. Suggestions may be submitted through the Help Desk Monday through Friday 7:30 am – 7:00 pm ET. Listen to all menu options.
  Toll-free: 866-937-4130
  International: 470-769-5100
  TTY/TDD: 866-937-4130
  The IRS welcomes calls via your choice of relay.

- IRIS Publications are on the E-file information returns with IRIS webpage:
  - Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.
  - Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.
  - Publication 5719, IRIS Test Package for Information Returns.

Application Questions (TCC, API Client ID, JWK, etc.):

1. How do you get setup for the IRIS A2A system?

   Response: The steps to start using IRIS are provided on the E-file information returns with IRIS webpage. The steps are outlined under 'Steps to use IRIS A2A'. You will need to apply for an IRIS A2A TCC and then obtain an API Client ID. After you have your TCC and API Client ID, you will need to set up a Secure Object

Repository (SOR) mailbox to obtain the schema package. Last you will need to submit and pass Assurance Testing System (ATS) transmission.
Additional information about using IRIS A2A is provided in Publication 5718. Please refer to the October 2024 PowerPoint on the IRIS working group meetings and notes webpage for additional information about API Client ID. You may contact the Help Desk at the number in the General Section above with any additional questions.

2. When registering for the software developer/transmitter TCC, we have entered certain people that will handle any IRIS testing and filing issues when needing to call in with questions. Are they considered "responsible officials" or "authorized users" or some other title?

   Response: Each business needs to make that determination as far as what is their level of responsibility. Publication 5903 provides information about Responsible Officials, Authorized Delegates and Contacts.

3. Is the registration process different for e-Service applicants between tax professionals, reporting agents, mortgage lenders and payers? If so, what are they?

   Response: When completing an IRIS TCC Application, it is the same process for everyone. Each person who represents an entity of any type and uses IRIS will need to complete an id.me account and be listed on the TCC application either as a Responsible Official, Authorized Delegate, or Contact.
   Please contact the e-Services Help Desk at 866-255-0654 for questions not related to IRIS.

IRIS Questions:

4. Is IRIS only for 1099?

   Response: IRIS is available for filing certain information returns. Please visit the E-file information returns with IRIS for a list of all available information returns that may be filed through IRIS by tax year.

5. Can foreign filers use IRIS, if the transmitter has an EIN, but the issue (payer) does not. The IRIS filing was submitted by the transmitter and rejected with "Issuer EIN" does not match IRS database. We have submitted the forms via FIRE for now.

   Response: All Issuers must have an EIN or SSN, or the submissions will reject. Issuers who need an EIN may apply online at Get an employer identification number. Filers who submit forms through FIRE without an Issuer EIN will be sent a letter requesting the missing information.

6. 1099-DA--can you please confirm: not available on FIRE; A2A reporting will be available (e.g., you are aware there are software vendors who will be offering it)?

Response: Form 1099-DA, Digital Asset Proceeds From Broker Transactions will not be available to be filed through FIRE and will only be available to be filed through IRIS. We are not aware of any vendors who will offer to file Form 1099-DA through IRIS. IRIS does not provide a list of vendors. Issuers may submit forms through A2A or for free using the Taxpayer Portal.
Information can be found in Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications and Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide on the E-file information returns with IRIS webpage.

7. When will IRIS be able to file W2s?

   Response: W-2s, Wage and Tax Statements are submitted through the Social Security Administration (SSA). W-2s should **not** be sent to the IRS or and will not be available for filing through IRIS. The SSA has a portal to file the W-2s. Please visit the SSA webpage for more information.

8. With regard to 1099S entries manually, not in a CSV file, can each entry be saved for confirmation of each entry?

   Response: The IRIS Taxpayer Portal has several options that allow~~s~~ data to be entered and then reviewed later. You may enter the information by each page or all at once and then select ‘Save and Exit’ at the bottom of the page to come back later to enter the remaining information or review. After you enter all the information, the ‘Review and Confirm’ page will display any errors and give you a chance to review. From this page you will select ‘Submit’ and the form will be sent to the ‘Unsubmitted Forms’ page where you can review the information before officially submitting the forms to the IRS.

9. Will there be a future increase over the 100 limit per upload?

   Response: The request to increase the CSV Template file size is under review. We will provide an update if the file size is increased.

10. Has the system been updated so that if there is an error on the upload of the CSV File, it will actually tell you what's wrong with the file?

    Response: A Known Issue regarding the CSV file not displaying errors was reported on January 27, 2025, and the issue was resolved on February 10, 2025. If the start button is grayed out or the system won’t move forward it means the file is missing required information. Please verify each column in the file has the required information by comparing it to the CSV Template Formatting Guidelines.
    If your CSV file conforms to the Formatting Guidelines, please review the common CSV errors in the March Working Group slides that are posted on the IRIS working group meetings and notes webpage. The common CSV errors were also added to

Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

11. What Taxpayer Portal Upload: in 2025 functionality was changed so that "Select All" header button only selected the rows on the displayed page, not all the pages of results.
    Can this be changed back to 2024 functionality where Select All selected all rows, even ones on other pages?

    Response: Uploading all the forms in one transmission created performance issues and the change was made to improve the processing time to load the unsubmitted forms into IRIS. We will include this suggestion in our enhancement discussions.

12. We keep getting unauthorized error "ESRV306" while trying to reach IRIS A2A. Tried reaching out to IRS helpdesk. Is there a way to assist us with the error?

    Response: There are several possible causes for error “ESRV306”.
    - Application must be in Completed status (API, eFile and TINM)
    - Verify customer granted Consent to the correct application (eFile, TINM, IVES), (Consenting back to the API application will not work.)
    - “kid” is case sensitive.
    - The “kid” in the payload should match the “kid” in the JSON key (found in the API app under Application Details)
    - Neither “x5t” nor the “x5c” claims should not be in the header
    - “iat” and “exp” time is 15 minutes
    - (Here is a link to verify Epoch Converter - Unix Timestamp Converter
    - “iat” and “exp” must be notated in Epoch time (see above link)
    - “iat” and “exp” times cannot have a “.” in it. (e.g. 16705993.36)
    - Ensure the customer is granting Consent to the correct Customer ID curl versions 7.29 and below work, and 7.61 and upwards do not work

13. We are filing 1099 returns via IRIS. Is there a way to track the status of a 1099 based on a receipt ID?

    Response: For A2A, you may request an acknowledgement using the receipt id to track the status of the transmission.

    For the Taxpayer Portal, after you submit the transmission, the system will provide a Receipt ID. On the IRIS dashboard, select ‘View Submitted Forms’ then locate the Receipt ID, the status of the Receipt ID will display under the column titled “Transmission Status”. To view the errors, select the transmission status.

14. Are we able to check the status of a 1099 e filing via IRIS if the Receipt ID is lost?

Response: Log in to the IRIS Taxpayer Portal, select ‘View Submitted Forms’ on the dashboard and using the search bar at the top of the table you may enter the Issuer or Recipient Name or TIN to locate the Receipt ID.
For A2A, you may request the status/acknowledgement using the UTID. If you still need the Receipt ID, you need to call the Help Desk. In TY2025, the A2A acknowledgement response will include the Receipt ID when requested using the UTID.

15. Can you assume if you selected the option to share with "state" it happens?

    Response: The IRIS system collects the information for states and forms participating in the Combined Federal/State Filing (CF/SF) program. Each state's filing requirements are subject to change by the state. If the state information is left blank no data will be sent to the state. The form must include all required state information for the data to be sent. Please contact the state to confirm the data was received.

16. How long do the IRIS records stay in the IRIS portal?

    Response: Currently, the records are retained in IRIS for five prior years and the current processing year. PDF downloads are available for six months after the transmission is submitted. If you need to reprint a PDF, you will need to call the Help Desk to have the PDF made available to redownload.

17. Can existing Pub. 1220 files be sent to a vendor to convert to XML in order to accomplish filing using IRIS instead of FIRE? Otherwise, sounds like entire legacy app will need to be re-written in order to file with IRIS?

    Response: We are not aware of any vendors converting FIRE files to XML for IRIS. IRIS will eventually replace FIRE, and we encourage filers to begin using IRIS before FIRE retires.
    You can file using the IRIS Taxpayer Portal upload of CSV files, develop your own software for IRIS, or use a third-party software or transmitter.

18. How long will the IRIS A2A system keep acknowledgement responses?

    Response: Currently, the acknowledgements are retained in IRIS for five prior years and the current processing year.

19. Is it true that it can only be corrected one time and then must be submitted by mail?

    Response: You may only correct a record from the original Receipt ID once. If an additional correction is needed, use the Receipt ID of the most recently accepted corrected record. A new Receipt ID is generated after each correction. We recommend you create a log to track the original Receipt ID and any corrected Receipt IDs for each form in each submission.

You may not submit a correction to resolve Issuer information errors. You must send a letter to the IRS to correct the Issuer's information. Please refer to Publication 5717 for a list of required information in the letter and the mailing address.

20. If the correction I need to make is to the Payer's TIN/EIN (typo on a digit), do I need to submit the correction for each record previously submitted? I read somewhere that in this case it would be best to send a letter to the IRS telling them about the typo in the Payer's TIN/EIN and they would make the correction.

    Response: In IRIS, if the payer (Issuer) TIN is incorrect, the transmission will reject, and the file will need to be replaced. If the file was accepted with a typo in an Issuer TIN, then a letter needs to be sent with the correct TIN. Please refer to Publication 5717 for additional information.

21. How am I able to tell via the response from A2A if my "Accepted with Errors" record(s) must be corrected or are not required to be corrected? And this would be record by record.

    Response: For A2A filers, a list of errors for each record is provided as part of the Acknowledgement Response. Issuers need to review the errors and correct the information as soon as possible. IRIS makes you aware of the name/TIN mismatch issues when you file. You will receive a letter for forms filed and not corrected. Please refer to the General Instructions for Information Returns and Publication 1586 for guidance with name/TIN mismatches and penalties.

22. We filed 1099s with IRIS for the first time this year. Since FIRE will sunset at some point, should we only file with IRIS going forward?

    Response: Businesses will need to decide when to switch from FIRE to IRIS. We recommend filers begin to prepare to switch to IRIS before FIRE retires.

23. Was it 28 million files or forms that were processed thru IRIS?

    Response: Over 28 million forms have been received through April 8, 2025.

24. Does the IRIS system (or another E-Service) provide validation of address information?

    Response: We are not aware of a system that validates addresses. Please visit E-Services or call the e-Services Help Desk at 866-255-0654 M-F 6:30a.m.-6 p.m. Central time for a list of available services.

Non-IRIS Related Questions:

25. Is there a way to increase the bulk TIN match limit from 100K? We have client that need TIN match for about 30 million recipients.

    Response: The file size limit is 100K; however, a company may send multiple files. For additional TIN Matching questions, please contact 866-255-0654.

26. Is IRIS an option we may use to apply for an ITIN number for a client?

    Response: IRIS is used to file information returns and does not assign ITINs. For information about ITINs, please visit Internal Revenue Service. In the search box in the top right, enter Individual Taxpayer Identification Number.