

Information Return Intake System (IRIS)
Working Group Questions and Answers
July 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.

Important Note:

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

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

General Information:

- Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to [IRIS working group meetings and notes](#) following the call.
- Meetings are not recorded. The PowerPoint will be posted on the IRIS working group meetings and notes web page: [IRIS working group meetings and notes](#).
- All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: [IRIS working group meetings and notes](#).
- Businesses will need to decide when to switch from FIRE to IRIS. We recommend you start to familiarize yourself with IRIS before FIRE shuts down.
- We do not have a date or timeline when IRIS will replace AIR.
- IRIS does not have an email address or another method to submit typed out suggestions. Suggestions may be submitted through the Help Desk Monday through Friday 7:30 am – 7:00 pm ET. Listen to all menu options.
Toll-free: 866-937-4130
International: 470-769-5100
TTY/TDD: 866-937-4130
The IRS welcomes call via your choice of relay.
- IRIS Publications are on the [IRIS webpage](#):
 - Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.
 - Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.
 - Publication 5719, IRIS Test Package for Information Returns.

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

1. Will entities need to get a new EIN if they already have one?

Response: You do not need to apply for a new EIN when completing the Application for an IRIS TCC. If you have questions about whether a new EIN is needed, please visit [When to apply for a new EIN](#) for more information.

2. I would like to know how to setup a client ID for A2A and when will I see the schema in my SOR mailbox?

Response: The steps to set up an API Client ID to use the A2A intake system are provided in [Publication 5718](#). Additional information was provided in the IRIS Working Group PowerPoint presentations in November 2023, December 2023, and October 2024.

The most recent delivery of IRIS schemas to the SOR mailboxes was on July 16, 2025.

3. Is there a step-by-step process to complete the API Client Information screen, such as API label, API type, provider type and more importantly the JSON Web Key.

Secondly, if I am a software developer, can my client's use my TCC number, API Client ID within my software application? Or do they need to have their own?

Response: [Publication 5718](#), Information Returns Intake System (IRIS) Electronic Filing Application To Application (A2A) Specifications provides the steps to complete the API Client ID and examples.

If a Software Developer sells their package to a client for use, the client will need their own TCC. If the Software Developer creates an online package or in-house package, the software company will need a transmitter TCC. Please refer to [Publication 5718](#), IRIS Electronic Filing Application to Application (A2A) Specifications, section titled, Who should apply for an IRIS TCC.

4. Is adding A2A and getting an API Client ID separate processes each requiring Principals and Responsible Officials for each application?

Response: The API Client ID and A2A processes are different and require Authorized Users. A user may be listed on both an IRIS Application for TCC and an API Client ID Application.

5. How many maximum Software Developer IRIS TCCs allowed for each EIN?

Response: The Software Developer role is strictly used for the testing of a software package and one TCC will be issued for this role. In limited circumstances, an additional TCC may be requested.

6. I have a TCC code for my company, I applied for it in 2022, do I need to apply again for a TCC?

Response: If you don't use your IRIS TCC for 3 consecutive years the TCC will be deleted, and you would need to reapply. You should review your IRIS TCC application to confirm the correct role and forms are listed, the TCC status is 'Active', and that the application is in 'Complete' status. If everything is correct, then you may file forms through IRIS. If you have additional specific account questions, please call the Help Desk at the numbers listed in the General Information section above.

7. What is the timeline for getting A2A approval as a state agency?

Response: You will need to complete an IRIS TCC application for A2A. The maximum time frame to receive a new TCC is 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours.

8. Just to verify, we cannot use our Fire TCC number, we will have to register for a new IRIS TCC number, correct?

Response: TCCs are not interchangeable between intake systems. FIRE TCCs can only be used in FIRE, AIR TCCs can only be used in AIR and IRIS TCCs can only be used in IRIS. You will need to apply for an IRIS TCC if you wish to file through IRIS and do not have a TCC for IRIS.

9. Do you have to apply for a separate IRIS TCC code for the 1042-S series?

Response: A separate IRIS TCC is not needed for Form 1042-S domestic filers. The application will be updated in the future to list the Form 1042-S and other new forms that will be available for Processing Year 2026. Separate instructions for foreign filers will be published soon.

10. Can people that don't have an EIN/Tax ID Number register for a TCC number to test submitting 1099 forms?

Response: All filers must have an EIN to register and apply for an IRIS TCC. An IRIS TCC is required to access the IRIS system and to submit testing.

11. If we are filing on multiple companies with different Tax ID numbers, we can file all the companies under one TCC number, correct?

Response: You must have the Transmitter role selected on the Application Details page of your IRIS Application for TCC to file for other companies. Please refer to [Publication 5903](#), IRIS App for TCC, for more information on TCC roles.

12. Our state EIN is shared by multiple agencies in our state. Another agency has previously used the EIN to get a TCC, but we need our own TCC. But we don't know what name has been used for the EIN so we can't get a TCC because the EIN and agency name don't match. How do we find out what name to use for the EIN, or can we get another EIN to use for getting a TCC?

Response: Please contact your Government Liaison for additional guidance related to this question.

13. I would be considered a transmitter where I file on behalf of our customers correct? I file 1099-NEC.

Response: You would be a Transmitter due to the fact you are filing on behalf of your customers. [Publication 5903](#), IRIS App for TCC, the TCC roles.

14. My organization has an IRIS TCC for software development. How do I add myself as an authorized person on the TCC? I have an Id.me account.

Response: The Responsible Official will need to sign into the existing IRIS Application for TCC and click on the Authorized Users tab. From this section of the application, they can add or remove users. Some application changes will require the application to be resubmitted. The Responsible Official will need to submit the application after updating.

15. If we are creating software internally to transmit 1099-NECs via A2A, but only applied for a transmitter IRIS TCC, can we update our application to software developer or do we need to start a new application completely?

Response: The Responsible Official will need to sign into the existing IRIS Application for TCC and click on the Application Details tab. From this section of the application add the role 'Software Developer'. After making the update, the Software Packages page will need to be completed. These application changes will require the application to be resubmitted. To submit the application, click on the Application Submission page, enter the PIN and click submit.

16. What is the process for getting the IRIS Account re-activated after being de-activated?

Response: Account specific questions are not addressed on the IRIS working group call as access to the account is required. Please call the Help Desk at the number listed in the General section above for account specific questions.

IRIS Questions:

17. I already have a log in for the IRIS system. I assume that will still be laid and I do not have to sign up again, correct?

Response: If you don't use your IRIS TCC for 3 consecutive years the TCC will be deleted, and you would need to reapply. You should review your IRIS TCC application to confirm the correct role and forms are listed and that the application is in 'Complete' status. If everything is correct, then you may file forms through IRIS. If you have additional specific account questions, please call the Help Desk.

18. With IRIS, can you verify if entities will have the ability to create multiple user logins under the same EIN and TCC company?

Response: An entity may list multiple authorized users when completing their IRIS Application for TCC. Each authorized user will need to create an account or sign-in using their existing credentials to validate their identities using the latest authentication. Please refer to [Publication 5903](#), IRIS App for TCC.

19. Will it be any changes to the different records, for example T, A, B, C, and F records layout besides it's changing to XML format in the IRIS system.

Response: The T, A, B, C and F records are predefined, fixed-length records used to represent specific positions within a FIRE file using an ASCII File Layout. IRIS uses XML File Layout which allows for more complex data tags to capture the data elements.

20. I have an ERP software application that is purchased and used by multiple clients to manage their business, and they generate 1099 returns using our system. In this scenario, for clients to use my ERP system to file the returns, am I considered a Transmitter responsible for filing these returns via A2A, or am I simply a software developer transmitting the files via A2A

Response: A company that develops software, sells that software for others to use and transmits the files, should select the Software Developer role and the Transmitter role on your application. Software Developer TCCs are used to complete testing but should not be used to transmit Production files. Please refer to [Publication 5718](#), under the section titled Who should apply for an IRIS TCC.

21. If we use a 3rd party vendor to produce our e-files (not transmit), would we be considered an A2A transmitter?

Response: It would depend on how the files will be transmitted and who you will be submitting information returns for. If the files will be sent via Application to Application (A2A) using a third-party software package, and you are only filing for

yourself, you would be an issuer. If you are filing for yourself and for others, you would be a transmitter. Review Publication 5718 for more information. Additionally, the IRIS Working Group Meeting on January 15, 2025, covered that topic and contains a chart to assist with selecting a role.

22. Form 8809 instruction says that the extension for Form 1099-QA must be submitted via paper. But in the XML schema the Form 1099-QA is supported. Can we e-file the extension for form 1099-QA?

Response: Form 8809 instructions are being updated to include electronically filing the extension request since the form may be e-filed through IRIS.

23. When do you anticipate CFSFP data to be shareable with states for the 1099-DA?

Response: 1099-DA will not be part of the CFSF for TY25/PY26. We'll share updates as soon as information is available.

24. Will IRIS do payee TIN matching on all forms or just those with income subject to backup withholding? If it is for all forms, will we be able to use the TIN Matching tool for all form types now as well so that we can check TINs in advance?

Response: IRIS completes issuer and recipient TIN validation on all forms at the time of submission and will report an error for name/TIN mismatches.

- Issuer Name/TIN mismatch will result in a rejection.
- Recipient Name/TIN mismatches may result in a TIN Validation error along with the status "Accepted with Errors".

You may verify Recipient TINs using the TIN Matching Service. Please refer to [Publication 2108](#), Federal Agency TIN Matching Program or visit the [TIN Matching](#) webpage.

25. Which form types do the excess withholding errors apply to?

Response: Excess withholding applies to all forms that report Federal Income Tax. Please refer to the General Instructions for Certain Information Returns for information about withholding on information returns.

26. Since there are more validations in real time, does this mean we will be blocked from uploading? If so, where would we find the validations?

Response: On the Taxpayer Portal if you are uploading a CSV file, the system will display the inline file validation errors and will not allow you to upload the forms to the 'Unsubmitted Forms' tile until they are corrected.

If you are manually entering the data on the Taxpayer Portal, validation errors will on each page while entering the data and on the 'Review and Confirm' page. These errors will need to be corrected before submitting the forms.

If you are using A2A, the submission will be rejected, and the error is shown on the acknowledgement.

27. Will corrections be similar to FIRE (i.e.) 1 step and 2 step?

Response: The correction process is explained in [Publication 5717](#) for the Taxpayer Portal and in Publication 5718 for A2A. There is a one step and two step correction process depending on the error that needs corrected.

28. How am I as a software developer able to tell if record(s) in Accepted With Errors must be placed in a correction submission and which ones do NOT require a correction? The documentation is not clear as to what the specifics are for what has to have a correction and which ones don't.

Response: Records accepted with errors are considered accepted by the IRS. However, every effort should be made to provide a correct information return by filing corrections for these errors. You will need to review the errors or send the error information to your client to determine what actions need to be taken to correct the errors.

IRIS completes issuer and recipient TIN validation at the time of submission and will report an error for name/TIN mismatches.

- Issuer Name/TIN mismatch will result in a rejection.
- Recipient Name/TIN mismatches may result in a TIN Validation error along with the status "Accepted with Errors".

If the error is a TIN name mismatch, please refer to [Publication 1281](#), Backup Withholding for Missing and Incorrect Name/TINs for additional information.

29. When is expected guidance going to be available for how to file returns for a prior year that is currently not available in IRIS, example 2022 year returns for form 1098?

Response: Once FIRE is retired, IRIS will provide schemas for prior year. Stay tuned for QuickAlerts, IRIS Working Group meetings and additional material for further guidance.

30. New car loan interest deduction, do we have a release date for the form and instructions how to file through IRIS?

Response: The new car loan deduction is part of the new legislation. Please visit the [One Big Beautiful Bill](#) webpage for updates. If legislation changes are applicable to IRIS, we will address them in future working group meetings.

31. Why did the email technical support option, get removed? This method offered a MUCH easier (from both ends) avenue of communicating technical information. We wouldn't have to deal with a phone queue and your L1 operators would not have to

take information just to forward what they understood to IT. Please explain why the email tech support (especially for A2A questions/issues) is no longer an option.

Response: All e-mail addresses have been removed. Currently, we are working on other ways for filers to contact the Help Desk.

Non-IRIS Related Questions:

32. 1094-C, 1095-C and 1095-B, is there any chance for support from tax year 2025?

Response: These forms are part of the Affordable Care Act and are filed through the AIR system. These forms will transfer over to IRIS in the future, but until then, we do not provide support for those forms. If you need assistance with these forms, please visit the visit Affordable Care Act | Internal Revenue Service webpage or call the AIR Help Desk.

33. I submitted test 1042E successfully and I submitted the production file it was rejected. A case number IM657038 was open on 6/30 but not heard back on a resolution.

Response: Form 1042E is not submitted through IRIS and we are not able to help with this question. You may ask for a status through the email sent or call the Help Desk back.