Information Returns Intake System (IRIS) Assurance Testing System (ATS) Criteria-Based Scenarios

There are 20 Criteria-Based Scenario listed below. You are required to submit and pass five scenarios in the Assurance Testing System (ATS) before you may transmit to the Production Environment. You may choose any five of the 20 scenarios listed; each scenario must include two recipients (10 records total). If you do not develop software for at least five form types, please send at least one submission for each form type you are developing, repeating form types as needed for a total of five submission with two recipients each. In addition to the required elements in the schema, there are other elements outlined in the scenarios that must be present to pass ATS.

==**To expedite the review process, please submit one transmission with five submissions. If you are filing corrections, a second transmission with one submission and one record is needed.**==

A Combined Federal/State Filing Program (CF/SF) scenario is required if you have stated in your application that your software will be participating in CF/SF Program. This scenario must include one of the states from the table below. It can be included as part of the (one out of five) required scenarios. *It does not have to be included on every scenario you submit*. The forms that are part of CF/SF Program are indicated with the 'CFSFElectionInd' element.

A Corrections scenario is required if you have stated in your application that your software will be providing corrections. This will be a separate 6th scenario outside of the required five scenarios, for a total of 11 records. Use the 'UniqueRecordId' from one of the accepted scenarios to submit a correction.

Each Taxpayer Identification Number (TIN) within the IRIS ATS Environment will use a generic digit combination created by the filer that will begin with three zeros (Ex: 000-11-1111 or 00-0111111).

IRIS Schemas use "Issuer" to identify Payer/Filer and "Recipient" to identify Payee.

Submit each scenario as an original transmission until you receive an "Accepted" status. ***This procedure is followed in the ATS Environment only***. In the Production Environment, if you receive a status other than "Accepted" you must file a correction or replacement.

Each scenario must have a status of "Accepted" to pass ATS successfully. Refer to Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns, for more details.

When all scenarios required to be completed have an "Accepted" status, contact the Help Desk for a final review and promotion of your Software package status and software ID from Test to Production.

When contacting the Help Desk have the following:

✓ ReceiptIds
✓ TCC
✓ SoftwareId
✓ Contact information including email address

You can contact the Help Desk at 1-866-937-4130. The Help Desk will assign an incident number which should be referenced for all your ATS review communications.

Participating States CF/SF Program

Alabama	**Hawaii**	**Michigan**	**North Carolina**
Arizona	**Idaho**	**Minnesota**	**North Dakota**
Arkansas	**Indiana**	**Mississippi**	**Ohio**
California	**Kansas**	**Missouri**	**Oklahoma**
Colorado	**Louisiana**	**Montana**	**Pennsylvania**
Connecticut	**Maine**	**Nebraska**	**South Carolina**
Delaware	**Maryland**	**New Jersey**	**Wisconsin**
Georgia	**Massachusetts**	**New Mexico**	**District of Columbia**

Scenarios

1099-A	**1099-K – CF/SF**	**1099-Q**
1099-B – CF/SF	**1099-LS**	**1099-QA**
1099-C	**1099-LTC**	**1099-R – CF/SF**
1099-CAP	**1099-MISC – CF/SF**	**1099-S**
1099-DIV – CF/SF	**1099-NEC – CF/SF**	**1099-SA**
1099-G – CF/SF	**1099-OID – CF/SF**	**1099-SB**
1099-INT – CF/SF	**1099-PATR – CF/SF**	**Correction**

1099-A Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Lender's TIN
Recipient	Borrower's TIN
Recipient	Borrower's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Date of lender's acquisition or knowledge of abandonment
2	Balance of principal outstanding
4	Fair market value of property
6	Description of property

1099-B Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using a scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1a	Description of property (Examply:100 sh. XYZ Co.)
1b	Date acquired
1c	Date sold or disposed
1d	Proceeds
1e	Cost or other basis
2	Short-term gain or loss Long-term gain or loss Ordinary
3	Check if proceeds from: Collectibles QOF
4	Federal income tax withheld

6	Reported to IRS: Gross proceeds Net Proceeds
12	Check if basis reported to IRS
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-C Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
 Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Creditor's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Creditor's TIN
Recipient	Debtor's TIN
Recipient	Debtor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Date of identifiable event
2	Amount of debt discharged
3	Interest, if included in box 2
4	Debt Description

1099-CAP Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Shareholder's TIN
Recipient	Shareholder's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Date of sale exchange
2	Aggregate amount rec'd
3	No. of shares exchanged
4	Classes of stock exchanged

1099-DIV Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1a	Total ordinary dividends
1b	Qualified dividends
2e	Section 897 ordinary dividends
4	Federal income tax withheld
6	Investment expenses
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-G Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Unemployment compensation
2	State or local income tax refunds, credits, or offsets
4	Federal income tax withheld

CF/SF	Note: For participants in CF/SF, only include this on 1 of the 5 scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-INT Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero value

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Interest income
3	Interest on U.S. Savings Bonds and Treasury obligations
4	Federal income tax withheld
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-K Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.

Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Issuer	FILER Type and Transactions Reported Checkboxes
Recipient	Payee's TIN
Recipient	Payee's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	PSE's Name and Telephone Number
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1a	Gross amount of payment card/third party network transaction
2	Merchant category code
3	Number of payment transaction
4	Federal income tax withheld
5a	January Note: Data is dependent on how line 3 is answered.
5b	February Note: Data is dependent on how line 3 is answered.
5c	March Note: Data is dependent on how line 3 is answered.
5d	April Note: Data is dependent on how line 3 is answered.
5e	May Note: Data is dependent on how line 3 is answered.
5f	June Note: Data is dependent on how line 3 is answered.
5g	July Note: Data is dependent on how line 3 is answered.
5h	August Note: Data is dependent on how line 3 is answered.
5i	September Note: Data is dependent on how line 3 is answered.
5j	October Note: Data is dependent on how line 3 is answered.

5k	November Note: Data is dependent on how line 3 is answered.
5l	December Note: Data is dependent on how line 3 is answered.
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-LS Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Acquirer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Acquirer's TIN
Recipient	Payment Recipient's TIN
Recipient	Payment Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Policy Number
1	Amount paid to payment recipient
2	Date of sale

1099-LTC Scenario

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Policyholder's TIN
Recipient	Policyholder's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
Recipient	Insured's TIN
Recipient	Insured's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal
1	Gross long-term care benefits paid
3	Check one: Per diem Reimbursed Amount

1099-MISC Scenario

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Rent
3	Other income
4	Federal income tax withheld
10	Gross proceeds paid to an attorney
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-NEC Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Nonemployee Compensation
4	Federal income tax withheld
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.

	State Abbreviation
	State tax withheld
	State income

1099-OID Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using narrative to fulfill CF/SF Program election.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Original issue discount for the year _____
2	Other periodic interest
4	Federal income tax withheld
7	Description
8	Original issue discount on U.S. Treasury obligations
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld
	State income

1099-PATR Scenario

*Note: The data in the scenario below and any other required fields in the schema **must** **be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Patronage dividends
2	Nonpatronage dividends
3	Per-unit retain allocations
4	Federal income tax withheld
6	Section 199A(g) deduction
7	Qualified payments (Section 199A(b)(7))
8	Section 199A(a) qual items
10	Investment credit
11	Work opportunity credit

1099-Q Scenario

*Note: The data in the scenario below and any other required fields in the schema **must** **be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Payer's/Trustee's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's/Trustee's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Gross distribution
2	Earnings
3	Basis
5	Distribution is from: • Qualified tuition program – Private or State • Coverdell ESA

1099-QA Scenario

*Note: The data in the scenario below and any other required fields in the schema **must** **be present*****
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN

1	Gross distribution
2	Earnings
3	Basis

1099-R Scenario

*Note: The data in the scenario below and any other required fields in the schema **must** **be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	CFSFElectionInd Note: Required if using the scenario to fulfill CF/SF Program requirement.
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Gross distributions
2a	Taxable amount
3	Capital gain (included in box 2a)
4	Federal income tax withheld
6	Net unrealized appreciation in employer securities
7	Distribution codes – IRA/SEP/SIMPLE
CF/SF	Note: For participants in CF/SF, only include this on one of the five scenarios.
	State Abbreviation
	State tax withheld

	State income

1099-S Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present**.*
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Recipient	Transferor's TIN
Recipient	Transferor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Date of closing
2	Gross proceeds
3	Address (including city, state, and ZIP code) or legal description
6	Buyer's part of real estate tax

1099-SA Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present**.*
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Trustee's/Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.

Issuer	Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Gross distribution
2	Earnings on excess cont.
3	Distribution code
5	HSA Archer MSA MA MSA

1099-SB Scenario

*Note: The data in the scenario below and any other required fields in the schema **must be present.***
Use only non-zero values.

Entity Information or Line Number	Description
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Issuer's TIN
Recipient	Seller's TIN
Recipient	Seller's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Policy Number
1	Investment in contract
2	Surrender amount

Correction Scenario

*Note: The data in the scenario below and any other required fields in the schema **must** __be present.__*
__*Use only non-zero values.*__

Entity Information or Line Number	Description
Manifest	TransmissionTypeCd: "C"
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Issuer's TIN
Recipient	CorrectedInd: "1"
Recipient	PrevSubmittedRecRecipientGrp
Recipient	Include all fields from the original scenario with at least one field corrected
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Form Specific	Line Numbers