Information Return Intake System (IRIS) FAQ's

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IRIS 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/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 working group meetings and notes – website provides links to join the meeting, subscribe to QuickAlerts for IRIS, provides the meeting PowerPoints and the Questions and Answers.

General Information

Q1. What is the Information Return Intake System (IRIS)?

R1. IRIS is a modernized system for taxpayers to electronically file information returns to the Internal Revenue Service (IRS).

Q2. How do I file my information returns through IRIS?

R2. 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. Taxpayer Portal / User Interface (UI)
The Taxpayer Portal is a free platform that allows you to manually enter data to create forms or upload 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.

Q3. What forms may I file through IRIS?

R3. Currently, you may file 33 different forms through the IRIS system. Please visit our webpage, E-file information returns with IRIS, for a complete list of tax forms available by tax year.

Q4. How do I sign up to use IRIS to electronically file information returns?

R4. You will need to apply for an IRIS Transmitter Control Code (TCC) before you can electronically file through IRIS. The application process is usually completed within 24 hours but could take up to 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours. Please refer to the IRIS application for TCC webpage and Publication 5903, IRIS App for TCC Tutorial, for information on how to complete an IRIS application for TCC.

Q5. What is the difference between Issuer, Transmitter and Software Developer roles ?

R5. Roles define how the company will file their Information Returns. There are three IRIS Roles you can select from when applying for a Transmitter control Code:

Issuer	A business that will only transmit information returns for the company listed on the application. An Issuer can't transmit forms for other companies and the Issuer EIN must match the EIN on the Issuer's TCC application.
Transmitter	A third-party business that will transmit information returns on behalf of their own company and/or other businesses not listed on the application.
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.

Please refer to Publication 5903, IRIS App for TCC Tutorial.

Q6. Does the IRIS system send information to the states through the Combined Federal State Filing (CF/SF) program?

R6. IRIS uses the same Combined Federal/State Filing (CF/SF) process as Filing Information Returns Electronically (FIRE). Combined federal state filing information, including participating states and forms, is available in Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide and in Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

Q7. Is a transmittal form, like the 1096, required when filing through IRIS?

R7. You do not need to file a separate transmittal form when filing through IRIS. The data elements contained on Form 1096 are included in the IRIS Schema Submission Header. Form 1096 is filed only when filing paper information returns.

Q8. Does IRIS allow filers to print recipient copies to mail out?

R8. Filers are able to download and print recipient copies from the IRIS Taxpayer Portal from the 'Submitted Forms' Tile. IRIS provides the current version of PDF recipient copies. Updates to some of the continuous use forms removed the Issuer/Payer copy.

A2A FAQs

Q9. Does A2A only apply to software developers or can smaller business use this method?

R9. The Information Returns Intake System (IRIS) Application to Application (A2A) method allows large filers to bulk file information returns using software that interacts directly from the

transmitter’s computer to the IRS. Please refer to Publication 5718, IRIS Electronic Filing Application to Application (A2A) Specifications for additional information.
Small businesses may use the A2A intake method; however, the Taxpayer Portal is designed for use by small businesses (see Taxpayer Portal below).

Q10. Does A2A have a size limit for bulk filing?

R10. The IRIS A2A intake method has a limit of 100MB per file size.

Taxpayer Portal FAQs

Q11. How do I file through the Taxpayer Portal?

R11. The Taxpayer Portal is a free platform that allows you to manually enter data to create forms or upload a comma-separated Values (CSV) file. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide for additional information.

Q12. Is there a template for the CSV file format?

R12. CSV File templates can be found on the IRIS Dashboard under ‘Upload CSV with Form Data’. Once selected, you may download the CSV template for your specific form.

Q13. When can I get the CSV File template for Tax Year 2024?

R13. The templates for Tax Year 2024 were made will be available on January 10, 2025, at 9:00 AM EST when the 2025 FS opens for TY 2024.

Q14. Is there a size limit to the CSV file?

R14. Each CSV file holds up to 100 records, not including the header. You may submit an unlimited number of templates.

Q15. Can multiple payers be listed in one CSV file?

R15. The CSV File allows multiple payers in one file; however, the tax year and form type must be the same. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

CSV Template Formatting Guidelines can be found on the IRIS Dashboard under 'Upload CSV with Form Data'. Once selected, the link to download the Template Formatting Guidelines is listed as #8 on right side of the screen. Using the form specific Template Formatting Guidelines verify each column and field are completed as instructed. Required fields are marked with an asterisk "*" and checkboxes must contain a "Y" for checked/yes or "N" for unchecked/no.

Q16. Why can't we have multiple forms in one CSV File?

R16. Forms have their own CSV templates with varying column headers and field requirements. Each form type must be submitted on the CSV template for that specific form.

Q17. I keep getting an error when trying to upload my CSV template. Where can I find more information on the errors?

R17. CSV Templates are sensitive to spaces, commas and blank rows. The CSV Template File Formatting Guidelines are provided on the Taxpayer Portal. To find the Template Formatting Guidelines: in the Taxpayer Portal, click 'Upload CSV with Form Data'. Once selected, the link to download the Template Formatting Guidelines is listed as #8 on right side of the screen. You may download the Template Formatting Guidelines for each form(s) you need to file.
Tips for troubleshooting CSV errors are included in Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide and were provided in the March 2024 Working Group presentation that are posted on the IRIS working group meetings and notes web page.

Q18. Does the CSV upload validate the column header descriptions?

R18. The IRIS system validates the CSV column header descriptions. We recommend you download the newest templates to avoid errors when uploading CSV Files.