



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: July 09, 2025





# Agenda

- Welcome
- Overview
- Filing Season Update
- Tips/Updates
- Questions
- Resources

Mics and Chat have been muted.

The PowerPoint will be posted to [www.irs.gov/IRIS](http://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](http://www.irs.gov/filing/e-file-information-returns).

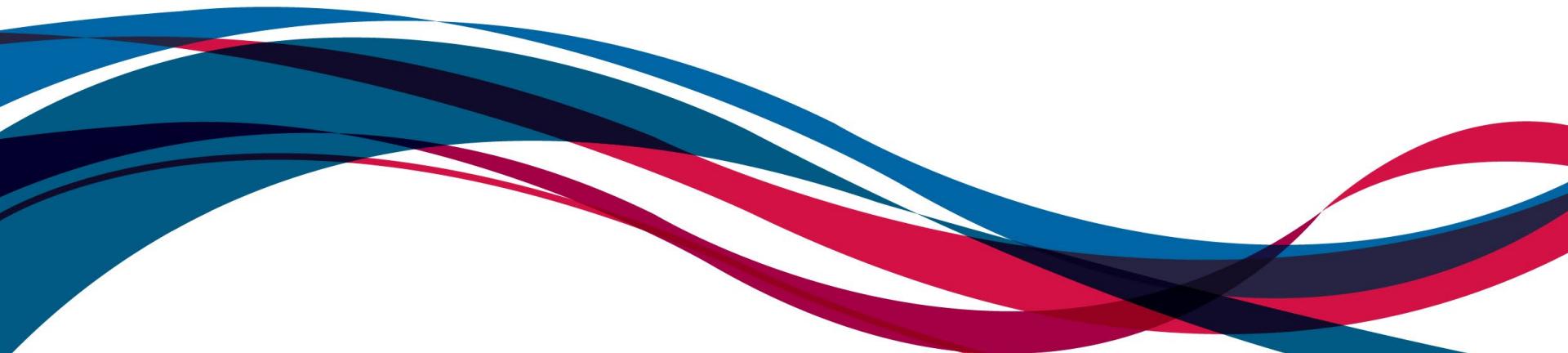
We will do our best to address IRIS questions as they are posted in the chat. We may not be able to provide a response to some IRIS questions during the meeting as research may be needed. If we do not get to your IRIS question today, we will post the answer to IRIS related WGM questions at [www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes](http://www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes).

Thank you for your participation and questions.



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# 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.
  - Submit transmissions directly from their application to the IRIS application
  - XML Format
- Taxpayer Portal / User Interface (UI)
  - Allows small volume filers to file Information Returns directly to the IRS without the need for software
  - User Interface (UI)
  - Manually enter data into the platform via user interface screens
  - Simple Form Upload
    - Issuers or transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)



# How to Get Started

EIN

- You will need an Employer Identification Number (EIN)
- Apply for EIN: [Apply for an Employer Identification Number \(EIN\) Online | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/apply-for-an-employer-identification-number-ein-online)

Register

- Each user must create an account or sign-in using their existing credentials to validate their identities
- Visit [How to register for IRS online self-help tools | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/how-to-register-for-irs-online-self-help-tools)

TCC

- Apply for an IRIS Transmitter Control Code (TCC)
- Visit [IRIS Application for TCC | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/iris-application-for-tcc)

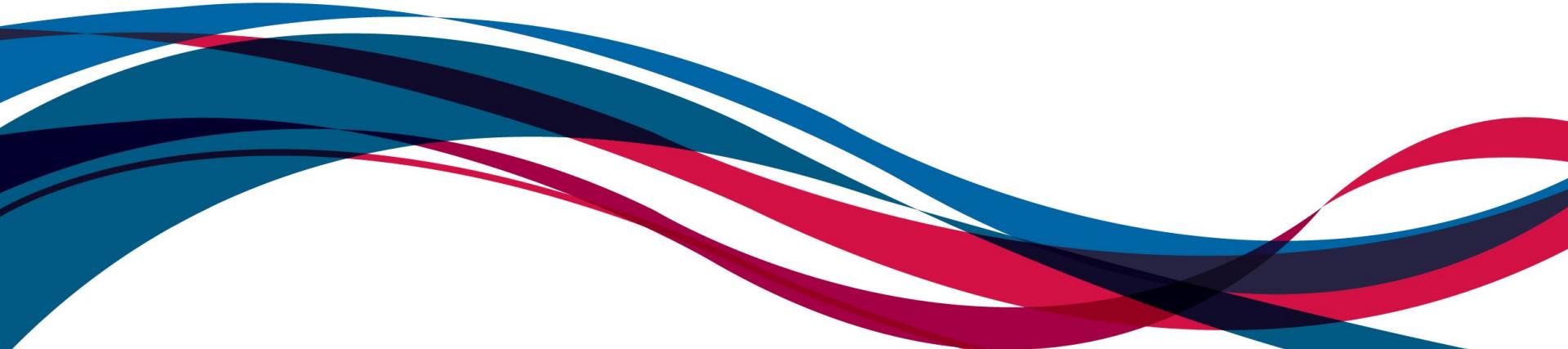
Sign in

- Once TCC is assigned you can sign in to IRIS
- Visit [E-file Information Returns with IRIS | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/e-file-information-returns-with-iris)



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**TY2024/PY2025**





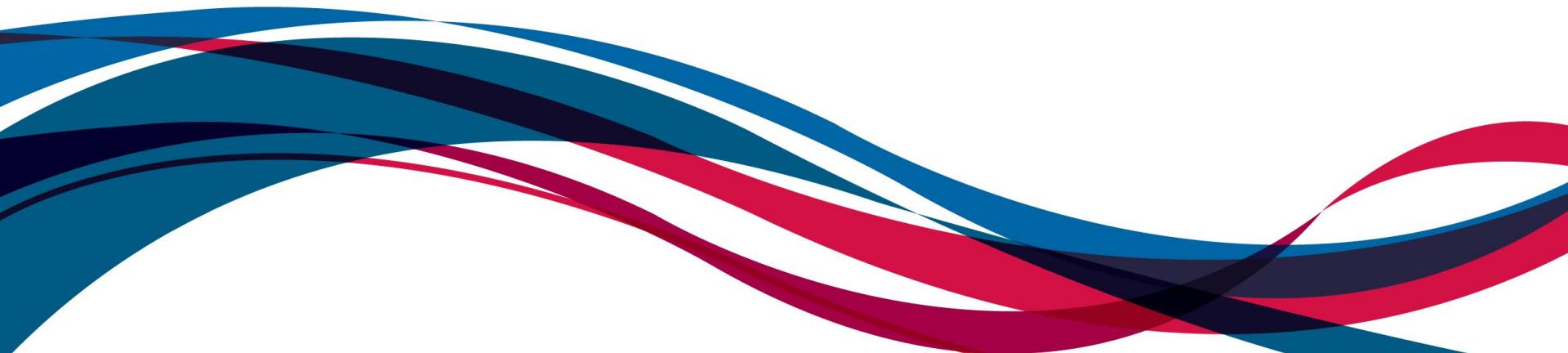
# IRIS Filing Season Update

- Since the opening of Filing Season 25 (FS25) on January 10th, IRIS has received over **138 million** records
  - A2A: Over 135 million records
  - Taxpayer Portal: Over 2.6 million records
- 04/22/2025 over 15 million records received on that day
- 04/23/2025 over 25 million records received on that day
  - 1099-B over 50.8 million records received YTD
  - 1099-INT over 20.4 million records received YTD
  - 1099-NEC over 17 million records received
  - 1099-K over 13.7 million records received
  - 1099-R over 11.2
  - 1099-MISC over 10.4 million records received YTD
  - 5498 over 4.7 million records received YTD
  - 1099-C over 2.6 million records received YTD
  - 1098 over 2.2 million records received YTD
  - 1098-E over 1.3 million records received YTD
- IRIS has surpassed the total number of forms received last year from January-December
  - TY23/PY24: 12.4 million



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## Tips/Updates

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# Upcoming Form Changes

- The calendar year box will change from 20XX to a four-digit entry on the following forms:
  - Form 1097-BTC, Bond Tax Credit
  - Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
  - Form 1098-Q, Qualifying Longevity Annuity Contract Information
  - Form 1099-A, Acquisition or Abandonment of Secured Property
  - Form 1099-C, Cancellation of Debt
  - Form 1099-CAP, Changes in Corporate Control and Capital Structure
  - Form 1099-LS, Reportable Life Insurance Sale
  - Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
  - Form 1099-PATR, Taxable Distributions Received From Cooperatives
  - Form 1099-S, Proceeds From Real Estate Transactions
  - Form 1099-SB, Sellers Investment in Life Insurance Contract
- The following forms have changed to continuous use forms:
  - Form 1098, Mortgage Interest Statement
  - Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
  - Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
- Tax Year Changes will appear for specific fields changing the year from 2024 to 2025.



# Upcoming Form Changes (cont.)

- Additional Form Changes
  - Form 1099-MISC, Miscellaneous Information
    - Box 14: Converted this box from “Excess golden parachute payments” to “Reserved for future use.” These payments will now be reported on Form 1099-NEC.
  - Form 1099-NEC, Nonemployee Compensation
    - Box 3: Converted this box from “Reserved for future use” to “Excess golden parachute payments” reporting (previously reported on Form 1099-MISC, box 14).
  - Form 1099-Q, Payments From Qualified Education Programs (Under Section 529 and 530)
    - Box 4: Revise to Type of Transfer:
      - a: Trustee-to-trustee
      - b: QTP to Roth IRA and
    - Box 5: Revise to Distribution is from:
      - a: Private QTP
      - b: State QTP
      - c: Coverdell ESA
  - Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.,
    - Box 7: adding Distribution Codes Y4, Y7 and YK



# Future Forms TY25/PY26

Form	Title
1042-S	Foreign Person's U.S. Source Income Subject to Withholding *Domestic filers only
1099-DA Only accepted through IRIS	Digital Asset Proceeds from Broker Transaction
5498-QA	ABLE Account Contribution Information

- Draft schemas for TY25/PY26 should be available tentatively July
- Final schemas for TY25/PY26 should be available tentatively August
  - Software Developer Toolkit is scheduled to be included
- Publications should be available tentatively August



# CSV Formatting Guidelines

- The CSV formatting guidelines will be posted to [E-file information returns with IRIS | Internal Revenue Service \(irs.gov\)](#)
  - A link will be added in the 1<sup>st</sup> accordion section titled “Where can I find the required fields for the CSV Templates?”
  - Guidelines will be available and updated the same time as the schema packages

The screenshot shows the IRS website with a blue header. The header includes the IRS logo, navigation links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions, a search bar, and links for Help, News, English, Tax Pros, and Sign In.

The main content is titled "E-file information returns with IRIS". On the left, there is a sidebar with links for Individuals, Businesses and self-employed, Charities and nonprofits, International taxpayers, Governmental liaisons, Federal, state and local governments, Indian tribal governments, and Tax exempt bonds.

The main content area features a section titled "IRIS Taxpayer Portal helpful hints" with the following items:

- 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 up.

A red arrow points to the first item in the list: "Where can I find the required fields for the CSV templates?".

On the right, there is a "Publications" sidebar with links to:

- 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]



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## Transition to IRIS

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# FIRE Retirement

- Tax Year 2026/Filing Season 2027 is the targeted date for the retirement of the Filing Information Returns Electronic (FIRE) system. FIRE will not be available for submissions in Filing Season 2027. The Information Returns Intake System (IRIS) will be the only intake system for information returns currently received through FIRE.
- We encourage you to complete your IRIS TCC application and begin transitioning to IRIS to ensure you are ready for 2027 filing season.
- A QuickAlert message was published on July 2, 2025, announcing the targeted date for FIRE retirement.
- Stay tuned for QuickAlerts, IRIS Working Group meetings and additional material for further guidance.



# Transition from FIRE to IRIS

- Apply for an IRIS Transmitter Control Code (TCC)
- A2A users must obtain an Application Program Interface (API) Client ID
  - Purchase software from a third party or develop software using the schema package
    - The Schema and Business Rules packages are made available in the Secure Object Repository (SOR) late spring, early summer for the next tax year
- Submit IRIS Assurance Testing System (ATS) transmissions
  - IRIS ATS environment is open year round
  - TY25 ATS is tentatively scheduled to begin in November



# Transmitter Control Codes

- A Transmitter Control Code (TCC) is a 5-character alphanumeric code that identifies the business transmitting the electronic return.
  - You will need to apply for an IRIS TCC before you can electronically file through IRIS.
- TCCs are not interchangeable between intake systems.
  - FIRE TCCs can only be used in FIRE, ACA TCCs can only be used in AIR and IRIS TCCs can only be used in IRIS.
- A separate TCC will be needed for both the Taxpayer Portal (UI) and Application to Application (A2A) intake.
  - Taxpayer Portal (User Interface) – Issuer/Transmitter TCC
  - A2A - Issuer/Transmitter TCC
  - A2A - Software Developer TCC
- You can have multiple TCCs depending on your business needs; however, it depends upon the role you selected on your IRIS TCC application.
- If an organization requires more than one TCC for any given role, a Responsible Official listed on the application should request an additional TCC by clicking on the 'Request' option under 'Request Additional TCC' on the Application Summary Page.



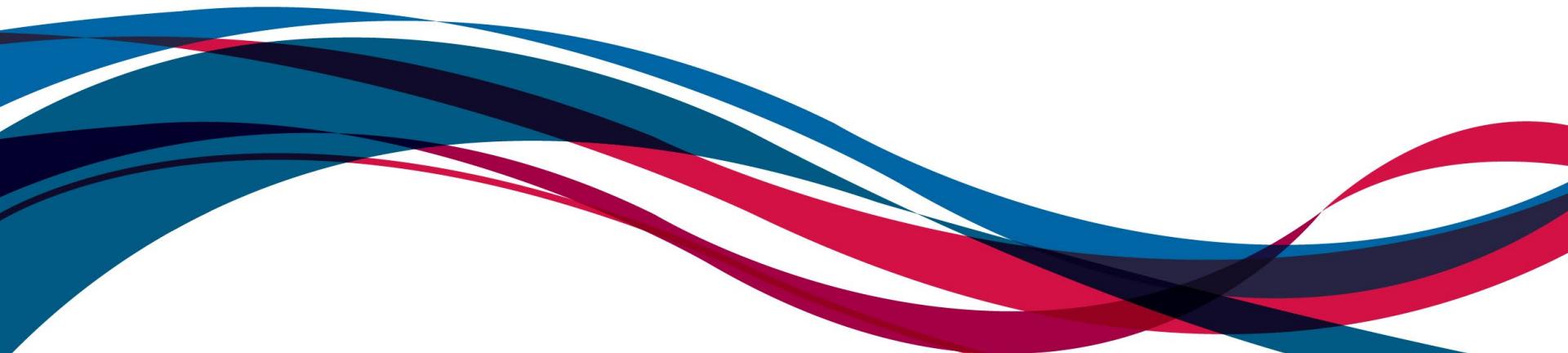
# Prior Topics Currently Under Review

Topic	Update
Retirement of FIRE, AIR, etc.	<p>IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026.</p> <p>IRIS will be the only intake system available for FIRE related forms and the 1099-DA forms beginning in January 2027.</p> <p>We encourage you to make the transition from FIRE to IRIS.</p> <p>AIR retirement TBD</p>
Increase the number of entries on a taxpayer portal CSV upload file from 100 to 250 records	The IRIS CSV Template is being increased from 100 to 250 beginning January 2026.
Automatic extension added to CSV upload (250 records)	Beginning January 2026
Move the location of the Template Formatting Guidelines on the Taxpayer Portal	No updates
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



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## Registration Questions

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# FIRE to IRIS Transition

Question:	Response:
When is there expected to be an announcement either on IRS.gov or on a Quick Alert email stating that the FIRE system will not be available for processing tax year 2026? We would like something to point our customers to for more information.	A Quick Alert was issued on July 2, 2025, announcing the target retirement date of January 2027. Additionally, we announced the FIRE target retirement date in the April 2025 Working Group slides. FIRE will be available to use through TY2025/FS2026. Stay tuned for more information as it becomes available; including information about corrections to forms submitted through FIRE prior to the retirement.
How to transition or register to create an IRIS account?	The steps to transition to IRIS are provided in the June 2025 and this IRIS working group PowerPoint presentation and can be located on the <a href="#">IRIS working group meeting and notes</a> webpage. Please refer to Publication 5903, IRIS App for TCC for more information.
When the FIRE System sunsets and IRIS is used exclusively, can our same TCC numbers be used?	IRIS has been available to use since TY2022/FS2023. FIRE retirement is targeted for FS2027. Stay tuned for more information as it becomes available. FIRE will be available to use through TY2025/FS2026. 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. Please review Publication 5903, IRIS App for TCC for more information.
Is the IR application for TCC the same as IRIS Application?	The IR application for TCC is for the FIRE system and the IRIS application for TCC is for the IRIS system. TCCs are not interchangeable between intake systems.
What is the difference between FIRE and IRIS?	<p>Fire was primarily designed for bulk filing using a legacy 1220 flat file which requires separate software to create the electronic files.</p> <p>The Information Returns Intake System (IRIS) is a modernized platform to electronically file information returns to the IRS at no cost. IRIS has two intake methods:</p> <ol style="list-style-type: none"><li>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.</li><li>2. The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading 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.</li></ol>



## FIRE to IRIS Transition (cont.)

Question:	Response:
Will banks still be able to file for their customers as we always have? I complete a FIRE upload per our Accounts Payable customers.	FIRE retirement is targeted for FS2027, and IRIS will be the only option to file information returns electronically. Banks may apply for an IRIS TCC to file information returns. If you are filing forms for your own companies and for your customers, you should select the role of 'Transmitter'. Please refer to Publication 5903, IRIS App for TCC and Publication 5717, IRIS Taxpayer Portal User Guide.
We currently produce a .dat (text) file from our institution's (USF) ERP system, Ellucian Banner. The FIRE system currently accepts that .dat (text) file. Will the IRIS accept the .dat (text) file from Ellucian Banner?	IRIS does not accept .dat files. IRIS A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns. The IRIS Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a Comma-Separated Values (CSV) file.
Any topic on process to transform legacy IRS text file generator product to the new IRIS XML format.	We have no information on the process to transform the legacy text file generator for FIRE to XML for IRIS.
Have a question about the transition from FIRE to IRIS: how the "old" records processed in FIRE would be handled for the purposes of correction post sunset? Will FIRE remain open just for processing of prior years' corrections only?	When FIRE retires in FS2027 a correction process will be provided to filers who may be impacted. Stay tuned for more information as it becomes available.

## AIR to IRIS Transition

Question:	Response:
Any update on the timing of migrating AIR to IRIS?	We do not have a date or timeline when IRIS will replace AIR.



# Transmitter Control Code (TCC)

Question:	Response:
We provide multiple off the shelf software packages, but we do not transmit on behalf of our clients. They will each transmit on their own. Do we need a software developer TCC for each package? And our clients would need only an issuer TCC?	As a Software Developer you must obtain a new software ID for each tax year and for each software package that you will be developing. Your clients need to determine if they need an Issuer or Transmitter TCC. For an Issuer TCC the EIN on the TCC application must match the EIN of Issuer on the form. For a Transmitter TCC, then the Issuer's EIN (on the form) does not have to match the EIN on the TCC application. However, the Issuer's TIN and name must match IRS records.
Our State has three different entities that use our TIN. 1) Do they each need their own TCC code or is there only one? 2) One group is not ready for IRIS until 2027. Can one group use FIRE, while the other two groups use IRIS?	1) They do not each need their own TCC. You may submit one application as a transmitter. All individuals that transmit for the entities must be listed on application. 2) One group can use FIRE (until it retires as of December 31, 2026) while the others use IRIS. FIRE users must have a FIRE TCC and IRIS users must have an IRIS TCC. TCCs are not interchangeable between systems.
Is the new code we had to get two years ago still good?	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.
Please advise if foreign taxpayers can register IRIS and obtain TCC in order to perform F1099/F1042-S.	All filers must have an EIN to register and apply for an IRIS TCC. More information for foreign entities will be provided in a later working group call.
We are a FFI, we would like receive information how to access the IRIS system for NON-US person and Entity due the absence of US SSN.	More information for foreign entities will be provided in a later working group call.
How can an IRIS account be reactivated?	Please call the IRIS Help Desk at the number listed below for account specific questions. Monday through Friday 7:30 a.m. – 7:00 p.m. 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.



# General IRIS Questions

Question:	Response:
High level overview of the roadmap for the future.	Stay tuned for more information as it becomes available.
What changes are coming this year? Or, at least, where the changes are posted?	Annually we advise upcoming form changes in Working Group Slides. For example, the June 2024 Working Group had TY2023 form updates, and this presentation includes the TY25 form updates.
Is there a list of approved software to submit to IRIS if a business does not have an option currently?	We do not provide a list of approved IRIS software providers. When reviewing Commercial Off the Shelf (COTS) Software filers should research software packages/companies to determine if they offer the capability to file replacements and/or corrections.
If a 1099 gets a Name/TIN mismatch error for the recipient, does that mean it is not filed?	Transmissions with records where the recipient TIN/name error set are included in the acknowledgment. These records are "accepted with errors" (not rejected) and a correction should be filed when possible. If the transmission rejected it was due to a different flagged rule that will also be provided in the acknowledgement.
TIN Matching and the related informational errors.	IRIS completes issuer and recipient TIN validation at the time of submission and will report an error for name/TIN mismatches. <ul style="list-style-type: none"><li>• Issuer Name/TIN mismatch will result in a rejection.</li><li>• Recipient Name/TIN mismatches may result in a TIN Validation error along with the status "Accepted with Errors".</li></ul> Please refer to <a href="#">Taxpayer Identification Number (TIN) Matching   Internal Revenue Service</a> .



## A2A Questions

Question:	Response:
Is there a certain filing or provider status option that is required in order to obtain the 1099 schemas from the IRS? For example, developer versus transmitter, etc.?	Business rules and schemas are only available to filers with an IRIS A2A TCC with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency".
Applying for Software Developer (SD) TCC requires website URL and Software Product, but the software hasn't been developed yet. We need the schemas to develop it but only SD TCC can obtain them. How can we get access to them to develop the software?	The Software Products Page must be completed for the application to finish processing. The website URL is only required when selecting 'Online' from the Package Type drop down. If you are creating an online package, we suggest using a known URL for your company and updating your package information in the future once the address has been finalized. As for the Software Package, this is a name that you will use when you contact the IRS for testing. It does not need to exactly match the name of the package that you market.
What programming languages will be supported in the IRIS SDK?	The software developer kit is planned to be available in August and will provide examples and information for A2A filers. The programming language that will be supported is XML format.
The deck from the June 11 meeting showed causes for an error and the list included a "Customer ID." I cannot find a definition for Customer ID in Pub 5718. What is it? Again, this came from the June 11 group meeting presentation. This is not my term.	When using the A2A platform the Customer ID is the full IRIS UserID from the A2A Setup Complete page. All references to Customer ID will be updated to IRIS UserID.
How can software developers who have just obtained their TCC and API Client ID and e-services mailbox receive the schema packages that have already been released?	Prior year Schema packages will be included with each future SOR Package.
Business Rule Question: What does the IRS consider "excessive" for FederalIncomeTaxWithheldAmt (business rules F1099B002, F1099DIV004, F1099INT001, F1099K003, F1099NEC001, F1099OID001, F1099PATR001, F1099R001).	The thresholds are not publicized. Please refer to the General Instructions for Certain Information Returns or the form specific instructions for withholding information.



# Taxpayer Portal Questions

Question:	Response:
If there will be a UI channel for the IRIS system.	The Taxpayer Portal is the UI channel for IRIS.
Option to retain more payors, and a simpler way to locate specific filings (i.e. by company name, payee name, etc.).	IRIS allows up to 25 payers be saved under the Issuer Management tab. Currently there is no plan to increase the number of saved payers on the Taxpayer Portal. In the Taxpayer Portal you may search by payer name, recipient name, TIN or receipt ID at the top on the 'Unsubmitted Forms' and 'Submitted Forms' pages.
Are you still considering/working on saving the names/info of prior 1099 recipients to carry forward to the new year for those using the manual entry of information? Not sure if that would be an option for those downloading or using software.	We previously elevated this request and will share information when it becomes available.
Making CSV file format available publicly.	The IRIS CSV Formatting Guidelines will be posted to IRIS webpage soon. The formatting guidelines provide the requirements for each entry. You may download the Formatting Guidelines for each form you file.
Import template – instructions are not clear for each column – especially when it bombs out.	The IRIS system provides an error message if there is an issue with your file. To fix the issue, you need to compare your file to the CSV Formatting Guidelines. To find the Formatting Guidelines: in the Taxpayer Portal, click the Upload CSV with Form Data tile, on the next page under the FAQ's #8 has the Template Formatting Guidelines. IRIS CSV Formatting Guidelines will be posted to the IRIS webpage soon. You may download the Formatting Guidelines for each form you file. Tips for troubleshooting CSV errors were provided in the March 2024 Working Group Slides that are posted on the IRIS working group meetings and notes web page. We encourage you to download the newest templates to avoid errors when uploading CSV Files. After taking the steps above if you're still having issues, please call the Help Tips for troubleshooting CSV errors are also provided in Publication 5717 (Rev. 9-2024).
Go over how form corrections are entered in the portal or through CSV file.	You cannot use the CSV file to submit a correction. Correction to forms updated by CSV templates must be submitted through the Taxpayer Portal. Correction procedures are addressed in the February 2024 Working Group slides for the IRIS Taxpayer Portal and in Publication 5718 for A2A filers.
Given IRIS provides the PDF recipient copies to satisfy for distribution to payee copies; do you have special envelopes for mailing? Or we can just use regular envelopes to mail out to the recipients?	The IRS does not have special envelopes for mailing forms to recipients. Please refer to Publication 1179.



# Other Registration Questions

Question:	Response:
How report a sole proprietor business?	Information about reporting a sole proprietor recipient is in the November 2024 IRIS working group PowerPoint presentation and can be located on the <a href="#">IRIS working group meetings and notes</a> webpage.
Can you do a seminar in the 4th qtr that we can have our staff listen on regarding the basics of IRIS system; how to use; etc? New hires could use this information before filing requirements begin in January. Thank you!	We will be presenting an IRIS 101 call that will provide information about IRIS. A QuickAlert (QA) will be issued to let filers registered for IRIS QAs know about the upcoming class.
Discussion about 1099s and IRIS system.	We need more information regarding this inquiry about 1099s. Instructions to the forms are available on <a href="http://www.irs.gov">www.irs.gov</a> . IRIS offers two methods for filing. Taxpayer Portal - a web-based system allowing manual entry or CSV uploads Application to Application (A2A) - an automated submission-based method using XML files, better suited for large volume filers. Please see Publication 5718 for a complete list of information returns that can be filed through IRIS.
More how to use the system more efficiently as an end user.	Without knowing your level of using the system we are not able to provide additional tips. We will be presenting an IRIS 101 call that will provide information about IRIS. A QuickAlert (QA) will be issued to let filers registered for IRIS QAs know about the upcoming class.
Please tell people what slide the speaker is on, add notes to the slides, the speakers go fast	IRIS presentation slides are not provided in advance. The PowerPoint presentation is posted to the <a href="#">IRIS working group meeting and notes</a> webpage after the calls.
File layout.	More information is needed.
SSN	More information is needed.
Small business, EIN/CTC and ITINs.	More information is needed.



# Form Specific Questions

Question:	Response:
Information on the 1099-R A2A interface filing method & TCC registration process for software developers	Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing can be filed through IRIS using Application to Application (A2A) or the IRIS Taxpayer Portal. The TCC registration process for Software Developers, Transmitters and Issuers can be done by going to <a href="http://www.irs.gov/iris">www.irs.gov/iris</a> and scrolling down to the section that says, "Steps to use IRIS A2A".
I believe 1099DA XML schema would be released in July. Any timeline on when it is ready for ATS testing? Is there a plan to release SDK for IRIS?	Form 1099-DA Digital Asset Proceeds from Broker Transaction, Draft Schema for TY25/PY26 should be available tentatively in July. ATS testing will be available in late Fall along with all the other information returns. More information will be provided in a later call.  The software developer kit (SDK) is planned to be available in August and will provide examples and information for A2A filers. The programming language that will be supported is XML format.
Will form 8955-SSA, currently filed through FIRE, be made available through IRIS for TY26/Processing Year 2027? Same question for form 1042-S, 8596 & 8027. This is related to the QuickAlert issued 7/2 stating that FIRE is being deprecated for TY26/PY27.	Form 1042-S will be available to file through IRIS starting January 2026. We are working to bring Forms 8596, 8027 and 8955-SSA to IRIS and will provide more information when it becomes available.
1042 / 1042-S filing for foreign entities.	Form 1042-S will be available to file through IRIS starting January 2026. More information for foreign entities will be provided in a later working group call. Form 1042 is available for filing through the MeF system and is not being brought onto IRIS.
Getting 940 series on the IRIS system.	Form 940 is a tax return and will not be brought onto IRIS. IRIS is for filing information returns and MeF is for filing tax returns.



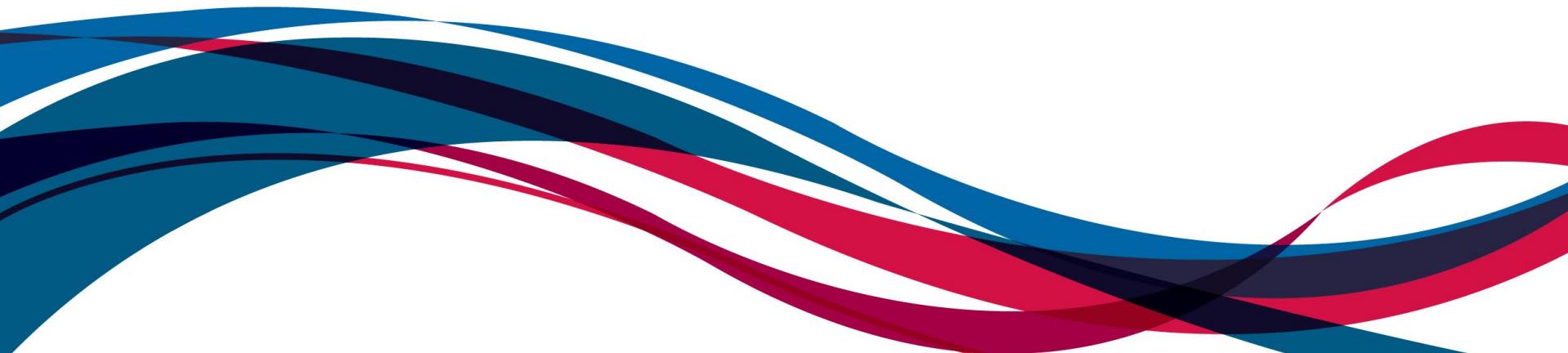
# Non-IRIS Registration Questions

Question:	Response:
Practitioner's hotline, follow-up on responses to IRS notices, waiver of interest and penalties when IRS has the Taxpayers funds and misapplies the funds.	We do not have any information about the Practitioner's hotline, information about account notices, penalties and interest waivers or misapplied payments. For account information regarding individual accounts please call 800-829-1040 or for business accounts call 800-829-4933.
Do we know if the SSA will be updating their W-2 and W-2c txt file layouts to CSV or XML format?	Forms W-2 and W-2c are not submitted through IRIS. We do not have any information about SSA updating their txt file layouts. Please visit <a href="http://www.SSA.gov">www.SSA.gov</a> for more information.



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## 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](http://www.irs.gov/inforeturn) - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)

[www.irs.gov/iris](http://www.irs.gov/iris) - a website that provides general information about IRIS

[www.irs.gov/irisats](http://www.irs.gov/irisats) and [www.irs.gov/irisschema](http://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

The screenshot shows the IRS Taxpayer Portal homepage. The top navigation bar includes links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the navigation is a search bar. The main content area is titled 'E-file information returns with IRIS' and lists various entity types. To the right, a box titled 'IRIS Taxpayer Portal hints' contains several troubleshooting tips. A blue arrow points from the 'E-file information returns with IRIS' section towards this hints box.

Home / E-file / E-file information returns with IRIS

## 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 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 (AEAI) 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.

[Subscribe to QuickAlerts](#)

### IRIS help

Get support with IRIS:

[Help desk](#)

## 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](http://www.IRS.gov/IRIS)

## E-file Forms 1099 with IRIS

Individuals  
Businesses and Self-Employed  
Charities and Nonprofits  
International Taxpayers  
Governmental Liabilities  
Federal State Local Governments  
Indian Tribal Governments  
Tax Exempt Bonds

**10 or more returns: E-filing now required**  
Starting tax year 2022, if you have 10 or more information returns, you must file them electronically. Find details on the [file 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 IRS 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
- Downloadoyer 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 IRS 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 IRS Taxpayer Portal TCC](#)

### Sign in

If you have an IRS TCC, [sign in to the IRS Taxpayer Portal](#).

[IRS Taxpayer Portal User Guide, Publication 5711](#)

### 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 IRS A2A to e-file thousands of returns (up to 100 MB at a time).

[Steps to use IRS A2A](#)

**Publications**  
• [IRS Taxpayer Portal User Guide, Publication 5711](#)  
• [IRS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5711A](#)  
• [IRS Test Packets for Information Returns, Publication 5714](#)

**Email updates**  
Get updates on issues, changes and working group meetings about IRIS.  
[Subscribe to Disclosures](#)

**IRIS help**  
Get support with IRIS.  
**Help desk**  
Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

- Toll-free: [866-937-4130](#)
- 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.

Transmitter Control Code (TCC).  
It can only be used

tion to software, you can use

ow these steps:

## IRIS help

Get support with IRIS:

### Help desk

Call Mon. – Fri. 7:30 a.m. – 7 p.m. Eastern time.

- Toll-free: [866-937-4130](#)
- 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.

### 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 FAQS

[www.IRS.gov/IRIS](http://www.IRS.gov/IRIS)



[Home](#) / [Tax Pros](#) / [Modernized e-File](#) / IRIS working group meetings and notes

## IRIS working group meetings and notes

### Enrolled agents

The IRS holds monthly working group meetings to provide updates and support for the Information Returns Intake System (IRIS). The meeting is for software

### Annual Filing Season Program participants

developers, transmitters and state agencies interested in the IRIS Application to

Application (A2A) intake system.

### Enrolled retirement plan agents

Meetings are usually held the **second Wednesday of the month at 1 p.m. Eastern time.**

### Certified Professional Employer

We publish meeting notes afterward.

### Related

[Information returns intake system](#)  
[FAQS](#) [PDF](#)



[Information returns intake system FAQS PDF](#)

IRIS FAQ pdf is located on the IRIS Working group page



# IRIS Working Group Index

[www.IRS.gov/IRIS](http://www.IRS.gov/IRIS)



File

Pay

Refunds

Credits & Deductions

Forms & Instructions

Search



## Get notified about IRIS

### Modernized e-File

Modernized e-File status

Become an authorized e-file provider

Authorized IRS E-file Provider Locator Service

QuickAlerts

Electronic filing options for business and self-employed taxpayers

Modernized e-File forms

For email updates on IRIS, [subscribe to QuickAlerts for IRIS](#)

### Meeting notes

View slides and questions and answers from meetings.

#### 2025

##### [2025 IRIS Working Group PowerPoint index](#)

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



# Questions

Chat is now open for questions.



## Help desk

Contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. 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

- **Meetings are not recorded. The PowerPoint and Questions and Answers will be posted to the IRIS working group meetings and notes webpage at [www.irs.gov](http://www.irs.gov).**
- **IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026.**