Information Returns Intake System (IRIS)

Working Group Questions and Answers

May 14, 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 do recommend you start to familiarize yourself with IRIS before FIRE shuts down.

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

- IRIS does not have an email address or another method to submit typed out suggestions. Suggestions may be submitted through the Help Desk Monday through Friday 7:30 am – 7:00 pm ET. Listen to all menu options.
  Toll-free: 866-937-4130
  International: 470-769-5100
  TTY/TDD: 866-937-4130
  The IRS welcomes 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. Do all the various authorized users required for the IRIS application (RO, AD, Contacts) need to have an ID.me account for purposes of calling the IRS with inquiries? For example, if an RO added someone as a "contact", is that contact able to call to get the status of a A2A return transmitted?

   Response: All authorized users, the Responsible Official (RO), Authorized Delegate (AD) and contacts listed on the application, must have their own ID.Me account prior to calling the IRS to receive information regarding the firm's TCC or filings.

2. Can you tell me the best way to reach someone at the Help Desk 866-937-4130? I have called many times, gone through various prompts, and the call just gets dropped at the end of the selections every time. We are having trouble with adding the authorized user and need to speak to someone but cannot reach a person for assistance.

   Response: You may contact 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.

   It may be easier to get through now as the call volume has decreased since we are out of the filing season.

3. Can you add a new transmitter to our current TCC?

   Response: We need more information to provide the best response to this question. Please call the Help Desk at the number above in the General Information section.

IRIS Questions:

4. What is filing season 2027? Is that tax year 2026 due in 2027 or tax year 2027 due in 2028?

   Response: The terms filing season and calendar year are interchangeable. Filing season is the year we process forms, so filing season 2027 begins in January 2027. Tax year is the year on the tax return and is the year prior to the filing season/calendar year. So, tax year 2026 forms will be filed in filing season 2027.

5. Is it still the plan to include a SoftwareDevKit with the next IRIS schema drop?

Response: The software developer kit is planned to be available in August and will provide examples and information for A2A filers.

6. Can you explain the difference in A2A. I report as President for my LLC with multiple 1099 MISC & NEC clients.

   Response: 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. 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.

   For reporting purposes: If you are the Issuer/Payer of the 1099-MISC and 1099-NECs filing as the LLC President, you would select the role of “Issuer”. If you are filing on behalf of someone else (you are not the issuer/payer listed on the 1099 Forms), you would select the role of “Transmitter”.
   If additional information is needed, please call the Help Desk at the number in the General Section above.

7. I have a question regarding naming elements in the IRIS XML document. When a transmission for a single form type has multiple payers/issuers, should we be incrementing the label for <n1:IRSubmission1Grp>?
   Should it be <n1:IRSubmission1Grp>, <n1:IRSubmission2Grp>, <n1:IRSubmission3Grp> or would they all be <n1:IRSubmission1Grp> and we would just increment the value within the <n1:SubmissionId>1</n1:SubmissionId> sub-element for each submission group?
   The IRS provided A2A schema package XML example file "XML Sample - 1099-A_8809.xml" implies this (it has <n1:IRSubmission1Grp> followed by <n1:IRSubmission2Grp>) but the 8809 form is second and publication 5718 says that any 8809 form submission should always be in a <n1:IRSubmission2Grp> element on page 53. The example XML file "XML Sample - 8809 2 Issuers.xml" has two payers/issues but they are both 8809 forms so both submissions are in elements with the same label, <n1:IRSubmission2Grp>.
   Are there example files for a transmission with a single form type and multiple payers/issuers, such as 1099-NEC or 1099-MISC?

Response: For the first question, use IRSubmission1Grp for all form details filed with that group (e.g., 1099, 1098, etc.). IRSubmission2Grp is only for Form 8809. Each IRSubmission1Header must have a SubmissionId that is unique for each submission in the transmission. If there are more than one issuer of 1099 forms in the transmission, the IRsubmission1Grp repeats and the SubmissionId in the second IRSubmission1Header must be different.
For the second question, the IR Submission groups can be transmitted in any order in the transmission. The number of the submission group pertains to when a new form was added to IRIS requiring a separate submission group. We plan to add an additional sample file to show a transmission with two IRSubmission1Grp(s).

8. Why is the PaperSubmissionInd element required in A2A, especially since it can only be zero?

   Response: The IRIS schema is a universal schema used for both electronic intake methods as well as paper. This helps reduce the cost of building multiple schemas.

9. Where is the 1096 information found after the submission?

   Response: The 1096 information is part of the submission header for A2A. If you are using the Taxpayer Portal, the information is part of the interface screens. Form 1096 is not filed electronically and is only filed with paper forms.

10. When filing A2A, what happens if we don't file a replacement file for a submission that was rejected? Can a 2nd original file be sent in for that rejected submission or will this create duplicates?

    Response: A rejected submission means the IRS did not process any of the forms in the submission and nothing will happen if you do not submit a replacement. You may send a new original submission for the records in the rejected submission; however, it will be treated as a new submission and not a replacement. Replacements provide a 60-day grace period to correct the errors and refile without penalty for late filing.
    Duplicates are created when you submit a second original submission for an accepted or accepted with errors submission.

11. Do you know off top of the head if the 1099 Payer Name is validated against the FEIN in the A2A file? Or where can I find the types of 1099 validations?

    Response: 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”.

You may verify Recipient TINs using the TIN Matching Service. Please refer to Pub. 2108 A.

12. Will clients be charged penalties for 1099 corrections filed while we try to figure out what info will match the IRS database?

    Response: The IRIS team does not assess or abate penalties, and we can only provide general information. Please refer to Publication 1281 and Understanding your CP2100 or CP2100A notice webpage for information about TIN/Name mismatch. The publication provides steps to take to obtain the correct information and prevent penalties.

Non-IRIS Related Questions:

13. Will FIRE be available through filing season 2027 or retired before that?

    Response: FIRE retirement is targeted for FS2027. Stay tuned for more information as it becomes available.

14. When FIRE is retired, how should corrections for returns originally submitted in FIRE be submitted once FIRE is unavailable? In IRIS? By paper?

    Response: We are still developing the correction process for forms originally filed through FIRE once FIRE is retired. We will provide additional information as it becomes available.

15. Is there a standard or sample letter to payee conveying the issues on the W-9 based on the errors on the IRIS submission for 1099-NECs?

    Response: Publication 1281, Backup Withholding For Missing and Incorrect Name/TINs, contains sample letters that are sent.

16. Is there a way to file the 940 & 941 forms electronically?

    Response: You may file the forms through MeF. Please visit the E-file employment tax forms webpage for more information.