

Information Return Intake System (IRIS)

Working Group Questions and Answers

June 11, 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. How does Customer ID for the Consent App relate to the TCC and/or the Software ID?

Response: The Customer ID is not related to the TCC or the Software ID. The Customer ID is a component of the full IRIS UserID. Please ensure you have documented your UserID after completing the Consent App.

2. Is Customer ID the API Client ID?

Response: When using the A2A platform the Customer ID is not the API Client ID. The Customer ID is a component of the full IRIS UserID. Please ensure you have documented your UserID after completing the Consent App.

3. Do we need to upload our ident trust certificate anywhere specifically for IRIS?

Response: The security certificate is used when completing the A2A application. You will need to provide the JWKs file with use of valid X.509 digital security certificate. The certificate will be validated during the application process. Your Client ID will be provided to you at the time of registration. Please refer to [Publication 5718](#), IRIS Electronic Filing Application to Application (A2A) Specifications.

4. How do we change the user on the Client ID application, when the current user leaves the company?

Response: If the person who left is the only one listed, then the Principal will need to sign into the existing API Client ID Application and click on the Authorized Users tab. From this section of the application, you can add or remove users. Some application changes will require the application to be resubmitted. To submit the application, click on the Application Submission page, enter PIN and click submit.

5. I registered the TCC with an EIN but use a SSN on some 1099's and registered as an issuer instead of transmitter. How do I fix? I tried doing as told but could not get it fixed. And then do I need to register my SSN as an issuer also vs the EIN I did already. Is the 5 digit pin the same as the TCC# issued? When I was doing entries, I had rejects with that.

Response: Sign into your existing IRIS Application for TCC, from the Application Details page, unselect Issuer and then select Transmitter. You will then need to resubmit your application for the update to be completed. You can then use your TCC as a transmitter. For additional information about updating an IRIS Application for TCC, please refer to Publication 5903, IRIS App for TCC Tutorial. For account specific inquiries you must contact the Help Desk at the number above in the General section.

IRIS Questions:

6. Any news on the SDK for IRIS?

Response: The Software Developer Kit (SDK) is planned to be released with the August schema package. We'll let you know if anything changes.

7. What programming languages will be supported for the IRIS SDK?

Response: The IRIS SDK will only support XML programming language as IRIS only accepts XML.

8. The A2A intake method has a limit of 100MB per file size. Do you foresee increasing that size limitation in the future?

Response: Currently there are no plans to increase the file size of 100 MB for the IRIS A2A intake method.

9. Is it possible to get the most recent schema for 2024 redelivered to our SOR mailbox?

Response: Please contact the Help Desk at the number listed in the General Section above to request the most recent 2024 schema be redelivered to your SOR mailbox. Prior year schema packages will be included in the forthcoming SOR deliveries.

10. Is there a 'single' XSD available for forms such as MISC/NEC/INT/G? Currently there are multiple XSDs that are included, wondering if there is a single XSD for the forms mentioned?

Response: Each form in the IRIS schema package has its own XSD file.

11. Can we access the test and/or schema if we use a third party to submit IRIS filings?

Response: If you're using a third party, you will not have access to files submitted on your behalf through IRIS. The transmission information including the forms are available to the owner of the Transmitter Control Code (TCC).

IRIS doesn't have a generic test site for people to test. You must have an A2A TCC to submit transmissions through the ATS environment.

12. Can you please confirm that filing for prior year through A2A can only be completed as long as the forms have been available for filing through IRIS. Not all forms were available for filing through IRIS in the first 2 years, and forms are still being added. For example, Form 1042-S will be added for tax year 2025 (processing year 2026).

Prior year filing for this form will only be allowed for tax year 2025 and beyond, correct? Whereas form 1099-MISC allows for prior year filing back to tax year 2022.

Response: You may only file forms in IRIS for the tax year they were available. So, the 1099-MISC is available to file in IRIS for Tax years 2023 and forward. Form 1042-S will be available in IRIS for TY2025 forward. As new forms are added to IRIS, they are not added to prior year schemas, and prior year forms in IRIS must be filed using the prior year schema.

Guidance will be provided for prior year filing procedures during future working meetings. Stayed tuned for further guidance.

13. Is there an estimation of how many records are in 100mb size XML file? We currently submit over 10gb of data to IRS FIRE system for ASCII files. Just trying to gauge how many files we will be producing in xml format compared to the 1 million record count limit in IRS FIRE.

Response: We are not able to provide an estimation of the number of records that are in 100MB size XML file. Each form contains a different amount of information which will limit the number of forms in 100MB, such as the 1099-A compared to the 1099-B.

14. When will the 1099-NEC schema be updated for Line 3 addition, "Excess golden parachute payments"?

Response: The schema change to add "Excess golden parachute payment" to the 1099-NEC will be included in the draft schemas that will be available in the July Secure Object Repository (SOR) drop.

15. Will reporting an incorrect TIN type result in a bad name/TIN match result when uploaded to IRIS?

Response: The TIN type will not cause a name/TIN error.

16. When the IRIS system identifies a TIN/Name mismatch, are those accepted with errors and a report generated so those mismatches can be addressed and possibly reduce or eliminate a CP2100 (B-Notice) or are those rejected from the submission (and require a correction and resubmission to IRIS)?

Response: 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.

17. Is there a threshold at which point too many name/TIN mismatches would cause a file to be rejected on upload?

Response: The recipient name/TIN errors are not under a reject threshold. If the transmission rejected it would be due to a different flagged rule.

18. If you submit multiple CSV upload files for 1099-NEC forms in the IRIS portal, how do those come up in the unsubmitted screen? As separate files or separate forms?

Response: When uploading CSV files, the forms will display as separate forms in the Unsubmitted Forms tile. This allows you to review and make necessary changes prior to submitting.

19. If you submit a CSV file for 1099-NEC forms, do you have to correct one of the forms in the file by another CSV file? Or can you enter the correction for that one form in the IRIS portal?

Response: You can't do a correction using the CSV file function. The correction must be completed using the manual entry on the Taxpayer Portal. Correction instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal.

20. We had multiple files state "Accepted with Errors". Corrections were able to be done on some but on some/most the correction button was ghosted, and corrections could not be made. Has this ever been addressed? When reaching out to the help line, I have been told to refer to Pub 5717.

Response: We are not aware of any current issues with the taxpayer portal. The box to mark for correction is grayed out when the correction process has been started or completed for that receipt ID. If the process has been started, then the form(s) will show on the unsubmitted forms page. If a correction has already been submitted, then you will need to make further corrections starting with the new receipt ID. Please check Publication 5717 for correction instructions and troubleshooting tips. If you continue to have issues, please call the Help Desk at the number in the General section.

21. Is MN a state that gets the docs we file directly from the feds?

Response: A representative from Minnesota provided the following information during the call, Minnesota does participate in the Fed/State combined program. However, we do also ask and direct payers who have MN withholding on 1099s to submit their 1099s to us directly.

The IRS acts as a forwarding agent only. Each state's filing requirements are subject to change by the state. It is the issuer's responsibility to contact the participating state(s) to verify their criteria.

A list of states participating in the Combined Federal State Filing (CF/SF) program are listed in Publication 5717 and 5718.

22. Are the CF/SF Program files received through SDT/SLFT considered FTI and therefore fall under requirements of IRC 6103(d)?

Response: CF/SF Program files received through SDT/SLFT fall under IRC 603(d) and are considered FTI.

23. For 2025 1042-S will IRIS be the ONLY option, or will there be a transition year where you can choose FIRE or IRIS?

Response: Form 1042-S will be available to file through FIRE and IRIS for Tax Year 2025 in Processing Year 2026.

24. If a 1099 is transmitted through FIRE for TY 2025 (in 2026) and we find that a correction is needed after FIRE has been retired in 2027, will the corrections need to be submitted through IRIS? If so, you also mentioned needing an IRS unique ID for corrections. How will that work?

Response: The process to file prior year corrections through IRIS for original FIRE submissions will be provided in a future working group session and will be provided via QuickAlert and/or other guidance.

25. Is there any information as of yet on the IRS website that mentions the sunset of the FIRE system? If not, when would you expect something to be added or when a QuickAlert will be sent with that information? We would like to post our customers to that information when it becomes available.

Response: No information has been posted to the IRS website about FIRE retirement. A QuickAlert was issued on July 2, 2025.

Non-IRIS Related Questions:

26. Can 1042-S records still be sent through FIRE for tax years 2025-2027?

Response: Form 1042-S may be filed in FIRE for TY2025 PY2026. The IRS is targeting to retire FIRE in January 2027. Form 1042-S will need to be filed through IRIS for TY2026 and PY2027.