Information Return Intake System (IRIS)
Working Group Questions and Answers
September 13, 2023

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General Questions:

1. If we have technical/or specification question, who do we reach out for assistance (Email, Phone#)?

   Answer: For questions you may call the IRIS 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.

2. Will the slides be posted to the website or available for download?

   Answer: The Slide Deck and Question and Answers (Q&As) will be posted on the [irs.gov/IRIS webpage](#).

3. Will there be a similar call held that will cover the new MeF system and filing as a foreign (Non-US) institution through MeF and ID.ME?

   Answer: Questions regarding filing through MeF should be sent to the MeF Mailbox: mefmailbox@irs.gov

4. How do we add users to this mail list?

   Answer: Sign up for QuickAlerts at [Subscribe To QuickAlerts | Internal Revenue Service (irs.gov)](#). A QuickAlert will be sent to the subscribers of the Information Returns Intake System (IRIS) category with meeting information and link.

5. Is IRS Publication 1220 different than what's in the "schema"?

   Answer: Yes.
   Publication 1220 provides the electronic filing specifications used for the FIRE system and uses ASCII formatting.
   Publication 5718 provides the electronic filing specifications used for IRIS A2A and SOR Mailbox.
   Publications will be updated as needed.

6. Do we have to use the IRIS system for year 2023 or can you still mail forms? My organization has under 200 forms.

   Answer: Starting Tax Year (TY) 2023, if you have 10 or more information returns, you must file them electronically. [(IRS.GOV)](#)

7. Can a correction be filed through FIRE if the original return was filed using IRIS and vice versa?

   Answer: No, you will need to file a correction on the same system you filed the original return.

8. Do I have to access through my Sign in with ID.me?

   Answer: Yes, before completing the IRIS Application for a TCC, all Responsible Officials, Authorized Delegates and Contacts in the business or organization must be registered or create a new account to validate their identities. IRS uses ID.me, a credential service provider, to provide identity verification and sign-in services.

9. You mentioned ID Me for the time being, does the IRS have any plans to transition away from ID.Me?

   Answer: At this time, there is no information available regarding transitioning away from ID.Me.

FIRE Questions:

10. Is FIRE ending/retiring?

    Answer: Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.

11. Can I use FIRE to file my 2023 1099s?

    Answer: FIRE is available to file all information returns and will remain available for the foreseeable future.

12. For Tax Year 2023, can 1099s be E-Filed through both FIRE and IRIS?

    Answer: Yes, both IRIS and FIRE will accept Form 1099 Series for TY23. You may transmit through both systems; however do not file identical data through FIRE and IRIS as this will cause a duplicate filing and may result in penalty notices.

13. We generally run test submissions to the Test FIRE after we get the updates. When will the 2023 updates be made available for developers to apply changes?

    Answer: Please visit www.irs.gov/FIRE for more information

TCC Questions:

14. Can you still apply for a FIRE TCC number?

    Answer: Yes, visit www.irs.gov/FIRE for more information.

15. Will the old TCC used for FIRE still be active ?

    Answer: 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.
    For more information related to FIRE, visit www.irs.gov/FIRE for more information.

16. Will our new IR application TCC codes we just applied for be valid for IRIS?

    Answer: No, 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.
    For more information related to FIRE, visit www.irs.gov/FIRE for more information.

17. Do I need to apply for an IRIS TCC?

    Answer: Yes, you will need to apply for an IRIS TCC before you can electronically file through IRIS.

18. What does the assigned TCC code look like? I was assigned a code like "XX#XX". Is that it?

    Answer: A Transmitter Control Code (TCC) is a 5-character alphanumeric code that identifies the business transmitting the electronic return. You can verify your IRIS TCC in your IRIS application or review the letter that was mail to you originally.

19. In IRIS, can we have multiple TCCs for each filing entity we have? So we would apply for multiple TCCs in IRIS for each filing entity we have?

    Answer: Yes, you can have multiple TCCs depending on your business needs; however, it depends upon the role you selected on your IRIS TCC application. Each role selected will receive its own TCC to be used based on the activity being performed. If you are a 'Transmitter', you can file for yourself and on behalf of others using the same TCC.
    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.

API Client ID Questions:

20. If you already have to register for a TCC code to file the information returns on IRIS, why do you have to get an API Client ID for A2A uploading?

    Answer: A Transmitter Control Code (TCC) is a 5-character alphanumeric code that identifies the business is authorized to transmit electronic returns through IRIS. The API Client ID is what authenticates the A2A filer and allows your system to communicate directly with the IRS.

21. What are the steps involved for participation in the TIN Matching API?

    Answer: For questions related to the TIN Matching API, please contact the IRS at 1-866-255-0654.

22. Is there an IRIS A2A SDK? Something Similar to the MEF A2A SDK?

    Answer: No, there is not an IRIS A2A SDK.

IRIS Questions:

23. Do we need to transition to IRIS?

    Answer: FIRE is available to file all information returns and will remain available for the foreseeable future.

24. Can I register for IRIS if I'm a S-Corporation with only 1 officer:

    Answer: A minimum of 2 Responsible Officials (RO) and 2 Contacts are required. Exception: Only one RO and Contact is required for 'Sole Proprietorship' or 'Limited Liability Single Member' business structures. (RO and Contact can be the same person)

25. I am a tax preparer, I have an ID.Me sign in, I have an existing TCC with my existing account, will I still be able to submit a new application since I switched from business entity type and now have a new EIN?

    Answer: Using your new EIN, you will need to register for an account and e-Services PIN and apply for an IRIS TCC to file using the IRIS system. You will use the same ID.Me account.

26. Can we transmit 1099 for tax year 2021?

    Answer: No, IRIS only accepts forms beginning with TY 2022. Refer to the IRIS page for available forms and tax years.

27. Will the IRS publish a list of IRIS providers on their website, similar to how they have a list of MeF providers?

    Answer: No the IRS will not publish a list of IRIS providers on their website.

28. Where do we file the 1096 return? FIRE or IRIS?

    Answer: Form 1096 is the transmittal form used when filing paper information returns. The data elements contained on Form 1096 are included in the IRIS Schema Transmission Manifest and Submission Header.

29. When will IRIS accept other forms, such as 1042, 1098 series, W2-G, etc.?

    Answer: TY22 & TY23 will only accept Form 1099 Series. Additional Information returns will be added in phases.

30. Are you publishing a timeline for when it is anticipated that other types of forms (other than 1099 types) can be filed via IRIS A2A?

    Answer: No, we will not publish a definitive timeframe when other types of forms can be filed via IRIS A2A.
    For TY22 & TY23 IRIS will only accept Form 1099 Series. Additional Information returns will be added in phases.

31. How will IRIS work for those of us with Multiple EINS - State Government Central Processor?

    Answer: If one entity will submit forms for each EIN, that one entity should apply for a Transmitter TCC.
    If one entity will not submit the forms then each entity will need to register for an account and e-Services PIN and apply for an IRIS TCC to file using the IRIS system.

32. Will returns be shared with the states?

    Answer: Both the A2A and Taxpayer Portal will accept Combined Federal/State Filing (CF/SF) returns. Transmitters/Issuers may choose to participate in the CS/SF programs.
    For a list of participating states and forms, refer to Pub 5718 (A2A) or Pub 5717 (Taxpayer Portal).

33. Will IRIS check the TINs of forms and return a TIN validation error similar to ACA forms?

    Answer: Yes, IRIS verifies if the TINs are valid and reports an error if the TIN is not valid.

34. Will the IRS reject the 1099 if there is a TIN Match error?
If yes, is there a perfection period to retransmit the return so that it will be considered as timely filing?

Answer: An "Accepted with Errors" status will be returned when a TIN Mismatch error occurs. When the same business rule is violated too many times, the entire submission will be rejected. The TIN/name should be corrected as soon as possible to avoid potential penalty notices.

35. What is the threshold at which the IRS may reject a 1099 return if it appears that the tax withheld for payee records is disproportionately high compared to the reported income amounts?

Answer: This information is not available to the public.

36. Is there a style sheet available for the schema to compare between pdf and xml? Similar to MeF forms.

Answer: No, IRIS does not provide the stylesheets as a comparison between XML and PDF.

37. When referring to downloading the schema, is that for software developers or transmitters as well?

Answer: The schema package is only made available to software developers.

38. Will the system be down for annual maintenance like FIRE system? If so, what is the expected date?

Answer: It has not been determined if the IRIS system will have downtime for annual updates. For scheduled maintenance, please visit - https://www.eitc.irs.gov/iris-status

39. Will there be additional testing for IRIS to upload a test file before year end for transmitters?

Answer: At this time, we are planning on opening up IRIS ATS for TY23 tentatively in November; however, the exact date is TBD. You can currently test for TY 2022.

40. Regarding ATS Scenarios, if we are NOT participating in CS/SF program, is it correct that the state fields do not need to be populated?

Answer: Correct. You do not need to include the CS/SF information if you did not state in your application that your software will be participating in CF/SF Program.

41. Will the payee information be saved on the portal so it doesn't have to be re-entered the following year?

   Answer: At this time, the Taxpayer Portal does not allow for Recipient/Payee information to be "saved".
   The Taxpayer Portal allows for the Issuer/Payer information to be "saved" from year to year using the Issuer Management icon on the Taxpayer Portal dashboard.
   Some important tips:
   - The Issuer/Payer information must be entered into the Issuer Management prior to starting a new form.
   - The Issuer Management allows for 25 entries to be stored.
   - A2A does not allow for either Issuer/Payer or Recipient/Payer information to be stored.

42. Does the IRS plan on making a User Interface channel?

   Answer: Yes, an IRS User Interface (UI) channel was created and is known as the IRS Taxpayer Portal. For more information on the IRS Taxpayer Portal, please refer to Publication 5717.
   Note: The IRS UI does not function like the Affordable Care Act (ACA) Information Returns (AIR) system UI.

43. Does the IRS plan on creating a UI channel where you can upload an XML file that is created that has the manifest and data file? Is it everything through the A2A channel?

   Answer: No, you will not be able to bulk file IRs in IRIS through the UI.
   You may be comparing IRIS to the Affordable Care Act (ACA) Information Returns (AIR) system which use a UI channel and an A2A channel.
   The IRIS Taxpayer Portal user interface points to the Taxpayer portal dashboard for manual entry or simple upload. Transmitters wishing to bulk file would use the Application to Application (A2A) method.
   The AIR user interface points to an IRS portal where the user must login and upload XML files.

44. Will there be an option to upload bulk files similar to the ACA AIR and MeF systems?

   Answer: You can bulk file in the IRIS System using the A2A method.
   For additional information see Publication 5718 – Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

45. Can anyone use A2A?

    Answer: Yes, please follow Publication 5718 for the applicable audience.

46. Which Publication details how to build the transmission file?

    Answer: Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application To Application (A2A) Specifications details how to build the transmission file.

47. Is IRS able to identify the changes that were made between May and June revisions of the 5718 Publication document?

    Answer: The publication does not include the 'Changes/Updates' section for the June version; however, the main changes were made to Section 1 and 3. The next version will include a "What's New" for the year. The publication is currently being reviewed for changes.

48. How do you use IRIS A2A after applications are completed. I log in and select the A2A TCC but it appears the same as the portal UI, with the csv file instead of the A2A file.

    Answer: You do not login to the Taxpayer Portal when submitting files through A2A. Please refer to Publication 5718 and the Schema package to file using the A2A system. Publication 5718 outlines the electronic specifications for A2A.

49. Does the A2A have a testing or black out period?

    Answer: TY23 IRIS ATS is tentatively scheduled for November 2023. It has not been determined if the IRIS system will have downtime for annual updates. For scheduled maintenance, please visit https://www.eitc.irs.gov/iris-status

50. Is there, or will there be, a server status page for IRIS A2A?

    Answer: Yes, please visit https://www.eitc.irs.gov/iris-status for the server status.

51. In the future will the November start for ATS be changed? That seems a little late and starts at same time as other ATS.

    Answer: Timeframes are subject to change, please check the website www.irs.gov/irisats to find the start dates annually.

52. Has anyone successfully transmitted a file through the A2A channel?

    Answer: Yes, we have had successful transmissions through the A2A channel.

53. Can different types of 1099s (i.e. MISC and NEC) be comingled in the same submission?

   Answer: No, each submission must contain the same form type.
   Please refer to Publication 5718 for the following transmission requirements in A2A.

54. What is the cutoff time for transmitting 1099 via. IRIS A2A? Is there a grace period?

   Answer: Please refer to the General Instructions for Certain Information returns. Submissions must be received on the due date by 11:59 pm your local time for the submission to be considered timely. There is no grace period.

55. If a file is rejected, will there be an acknowledgement sent that will state what is wrong with the file?

   Answer: Yes, the transmission status will show reject and the acknowledgement will identify the error.

56. Can a software developer support CSV file for IRIS Taxpayer Portal for small employers who wish to file that way? That would be in addition to A2A filing.

   Answer: The Software Developer role is not a supported role in the Taxpayer Portal.
   You would need an IRIS TCC for the Taxpayer Portal with the role "Transmitter". This would allow you to transmit the CSV files for your clients.
   Note: CSV files may not be uploaded using A2A.

57. Can a Software Developer create their own CSV file?

   Answer: No. Transmitters must use the CSV file on the Taxpayer Portal.

58. Is there any way to get the CSV file templates without logging in to IRIS?

   Answer: No, the CSV file template is only available in the Taxpayer Portal.
   Only CSV file template provided by the IRS can be used.

59. Can CSV files be uploaded using A2A?

   Answer: No, A2A does not allow the uploading of CSV files. The CSV files are only available to be uploaded using the Taxpayer Portal.

60. Did you say limit of 100 records in CSV?

Answer: Each CSV file holds up to 100 records and you may submit an unlimited number of files.
Note: Only CSV templates provided by the IRS can be used. Only one form type per CSV file is permitted.

61. Do you have to visually confirm each of 100 records?

Answer: When uploading a CSV file containing numerous records, the CSV file is viewable in the Unsubmitted Forms Table located in the Unsubmitted Forms Tile. From there, you can review your selection to ensure the submission of the correct forms. When the review is complete, click Submit All.

62. When will 2023 templates be available? Last week only 2022 was available.

Answer: CSV templates are only available on the Taxpayer Portal Dashboard. Because the Taxpayer portal is production environment, TY23 templates will be available once the Taxpayer Portal opens for TY23 (TBD in January)

63. Do you expect many changes between the 2022 and 2023 templates?

Answer: TY23 templates will be available once the Taxpayer Portal opens for TY23 (TBD in January).
Only CSV templates provided by the IRS can be used.

64. Is there a minimum number of records to be considered a 'bulk-filing?

Answer: There is not a minimum for Bulk Filing. The file must conform to the IRIS XML Schema Package Structure.

65. As a small business owner with less than 20 1099-NEC, I use the IRIS tax Portal, not A2A, correct?

Answer: The Taxpayer Portal allows small volume filers to file Information Returns directly to the IRS without the need for software.
Application to Application allows for bulk filing of Information Returns.

Please evaluate your business needs to determine which intake method is suitable for you.

66. Do we need to wait 24 to 48 hours to check the return status or the return status will be instant?

Answer: You will need to wait 24 hours to check the status.

67. If multiple filings are received for the same FEIN will the second file be rejected or will it be added to information already received?

    Answer: If an exact duplicate filing with the same issuer and recipient information is submitted, you should check the file status to determine if the file was accepted or rejected. If the file was accepted, then a correction will be required to correct the duplicate filing.

68. For XML, how are we to populate cents in Amount tags?

    Answer: The XML in IRIS does not accept cents. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

69. 1099-SA: IRIS is not accepting "H" for the Box 5 field. It must be "H", "A", or "M". "A" and "M" work. "H" gives an error when the file is uploaded.

    Answer: Please call 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.

70. 1099-PATR: IRIS loads Box 12 incorrectly. The CSV file for Box 12 has 6 fields (columns) (12a through 12f). After uploading the file, Box 12b, 12c, and 12f fields are switched. An entry in 12b ends up in 12f. An entry in 12c ends up in 12b. An entry in 12f ends up in 12c.

    Answer: Please call 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.

    **Additional questions are still being researched and will be added once we have an answer.