



Information Returns Intake System (IRIS)

Working Group Meeting

Date: January 15, 2025





Agenda

- Welcome
- Filing Season Update
- Business Rules
- Known Issues
- Tips
- Resources

Mics and Chat have been muted.

The PowerPoint will be posted to 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.

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.

Thank you for your participation and questions.



TY2024/PY2025

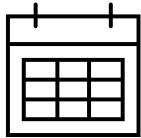
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IRIS Filing Season Update

Since the opening of Filing Season 25 (FS25) on January 10th, **IRIS has accepted over 872,000 compared to 288,000 last year during this same period.**

- A2A: Over 780,000 records
- Taxpayer Portal: Over 89,000 records



Highest Volume Forms:

- 1099-NEC
- 1099-MISC



IRIS Filing Season Update

Due Dates		
Form	IRS Electronic Filing	Recipient/Participant Copy
1097-BTC	March 31	On or before the 15th day of the 2nd calendar month after the close of the calendar quarter (on or before May 15, August 15, November 15, and February 15 of the following year).
1098	March 31	January 31
1099	March 31	January 31 February 15 for Forms 1099-B and 1099-S. This also applies to statements furnished as part of a consolidated reporting statement.
1099-MISC	March 31	January 31 February 15 for amounts reported in boxes 8 or 10.
1099-NEC	January 31	January 31
3921	March 31	January 31
3922	March 31	January 31
5498	May 31	January 31 – for FMV/RMD May 31 – for contributions
5498-SA	May 31	May 31
5498-ESA	May 31	April 30
W-2G	March 31	January 31

Note: If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day. Leap years don't impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.



TY24/FS25

The IRIS system began accepting Information Returns on Friday, January 10, 2025, via the Taxpayer Portal and Application to Application (A2A) filing channels.

- Tax Year 2024 is the current year
- IRIS will support forms for tax year 2022 and onward
 - You may file 33 different information returns through IRIS for Processing Year (PY) 2025. Please visit the IRIS webpage for a list of all available forms by tax year.



Business Rules

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Top Business Rules

S1H001

Phone Number in Issuer Detail must have a value.

- Submission1Header: Issuer Detail Phone Number is not present
- Enforced with a Business Rule
- Report error

SHAREDIFORM014

If Person Name and TIN in Recipient Detail have a value, they must match the IRS database.

- TIN Validation Error
- Report Error

SHAREDIFORM015

If Business Name and TIN in Recipient Detail have a value, they must match the IRS database.

- TIN Validation Error
- Report Error

SMF018

If Business Name in Issuer Detail has a value, then TIN and Business Name must match IRS records.

- TIN Validation Error
- Reject

S1H048

Transmitter TCC must be used to submit for more than one business.

- If TCC role is Issuer, then TIN in Issuer Detail must match Transmitter TIN.
- Reject



Known Issues

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Taxpayer Portal Known Issues and Solutions

Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Projected Resolution Date
January 13, 2025	1099-R	Data Entry	The Taxpayer Portal is incorrectly requiring both fields to contain an entry in Box 7, Distribution Code. Not all distributions will need an entry in both fields.	A fix is being worked.	TBD
January 13, 2025	1099-PATR	CSV File	Box 12, Other Credit and Deductions, amounts are not being transferred from the CSV file to the Taxpayer Portal correctly.	Currently researching the issue.	TBD
January 13, 2025	1098	Data Entry	Box 3, Mortgage Origination Date, is required to be the same year as the tax year being filed. Any year should be allowed.	Currently researching the issue.	TBD
January 13, 2025	PDF Downloads	PDF not downloading	PDF downloads are not being sent to the Notifications page.	Filers will need to redownload their PDF documents.	1/14/2025
January 13, 2025	All form types	Schema Validation Rejections	Transmissions are rejected in the Taxpayer Portal but no reason is provided for the rejection when the filer selects the link under the "Transmission Status" column on the Submitted Forms page. Filers can see the error message if they download the Acknowledgement. The error message includes the following text: must be multiple of 0.01.	Resubmit the transmission as an original file.	1/13/2025



Updates/Useful Tips

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What Role to Select

Software Purchased or Developed?	If	And	Then
Developed	I am a commercial Software Developer developing software and selling software,	I will perform the software testing with IRS and transmit my own information returns and transmit for others.	Select the roles of Software Developer and Transmitter role on your application.
Developed	I am developing my own software package, or contracted with someone to develop a unique package for my sole use,	I will perform the software testing with IRS and transmit my own information returns.	Select the roles of Software Developer and Issuer on your application.
Purchased	I am purchasing a software package,	I will transmit my own information returns.	Select the role of Issuer on your application. Note: The Issuer EIN must match the EIN on the Issuer TCC application.
Purchased	I am purchasing a software package,	I will transmit my own information returns and transmit for others.	Select the role of Transmitter on your application. Note: You may not use an Issuer TCC to transmit information returns for others.



Status Definitions

Status Definitions for Submitted Forms

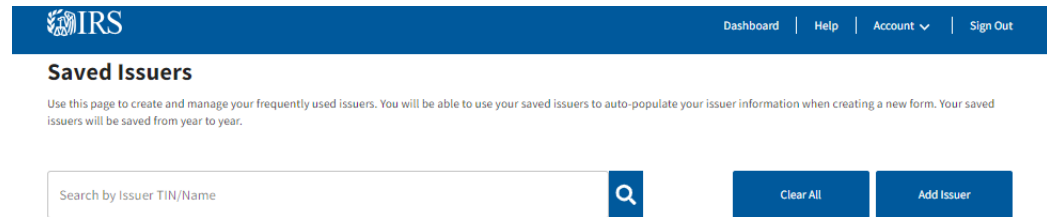
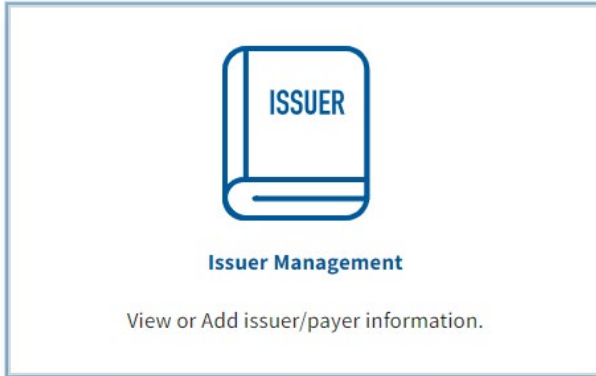
Status	Definition	Action Needed
Processing	IRS has not completed processing the transmission	Allow 7 days for processing
Accepted	IRS has completed processing and found no errors	No action required
Accepted with Errors	IRS has completed processing and found error(s)	Records accepted with errors are considered accepted by the IRS. However, every effort should be made to provide a correct information return by filing corrections for these errors.
Partially Accepted	IRS has completed processing and rejected at least 1 submission	Any submission that was rejected must be replaced.
Rejected	All submissions were rejected	Resolve issues and replace entire submission

Status Definitions for Unsubmitted Forms (Taxpayer Portal Only)

Status	Definition	Action Needed
In Progress	All required fields have not been completed	Edit, delete or complete the form
Ready to Submit	All required fields have been completed. Forms have not been submitted to IRS	Review data; edit, if needed; and submit to IRS



Issuer Management



Taxpayer Portal

Reminder:

- Issuer/Payer information must be added into the Issuer Management before it is available in the Saved Issuer List for use when Starting a New Form.



Working Group Resources

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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 - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)

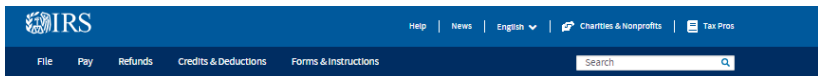
www.irs.gov/iris - a website that provides general information about IRIS

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

www.IRS.gov/IRIS



Home / File / E-file Forms 1099 with IRIS

E-file Forms 1099 with IRIS

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

10 or more returns: E-filing now required

Starting tax year 2023, if you have 10 or more information returns, you must file them electronically. Find details on the [final 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 IRIS 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
- Download payee 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 IRIS 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 IRIS Taxpayer Portal TCC](#)

Sign in

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

[IRIS Taxpayer Portal User Guide, Publication 5717](#)

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

Steps to use IRIS A2A

Publications

- [IRIS Taxpayer Portal User Guide, Publication 5717](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5718](#)
- [IRIS Test Package for Information Returns, Publication 5719](#)

Email updates

Get updates on issues, changes and working group meetings about IRIS.

[Subscribe to QuickAlerts](#)

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.

Control Code (TCC).
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Related

- [Guide to information returns](#)
- [General instructions for certain information returns](#)



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.**
- **No retirement date for FIRE has been determined. FIRE and IRIS will run parallel. An announcement will be made when a retirement date for FIRE has been determined.**