



# Information Returns Intake System (IRIS) Working Group Meeting January 17, 2024 1:00-2:00 EST

Session will begin soon

5 Minutes

4 Minutes

3 Minutes

2 Minutes

1 Minute

Mics and Chat have been muted



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: January 17, 2024





# Agenda

- Welcome
  - Overview
  - Business Rules
  - Known Issues
  - Resources



# **Information Returns Intake System (IRIS) Overview**





## TY23/FS24

The IRIS system began accepting Information Returns on Wednesday, January 10, 2024, via the Taxpayer Portal and Application to Application (A2A) filing channels.

### Reminders:

- Starting TY23, if you have 10 or more information returns, you must file them electronically.
- Both IRIS and FIRE will accept Form 1099 Series for TY23.
  - You may transmit through both systems.
  - Do not file identical data through FIRE and IRIS as this will cause a duplicate filing and may result in penalty notices.



## IRIS Intake

### 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

- 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).

### Accessing IRIS

- A user must sign in with an existing account or create a new account.
- Apply for an IRIS Transmitter Control Code (TCC).
- Once TCC is assigned you can sign into IRIS.



## Transmitter Control Codes

- TCCs are not interchangeable between intake systems.
  - FIRE TCCs can only be used in FIRE.
  - ACA TCCs can only be used in AIR.
  - IRIS TCCs can only be used in IRIS.
  
- A separate TCC is needed for each IRIS intake method a filer wants to use. .
  - Taxpayer Portal (User Interface) –Issuer/Transmitter TCC
  - A2A -Issuer/Transmitter TCC
  - A2A -Software Developer TCC
  
- The system inadvertently allowed filers to use A2A TCCs in the Taxpayer Portal for TY22.
  - This has been corrected for TY23 and future years.



## Assurance Testing System

TY23 IRIS ATS is available for testing.

- There are twenty criteria-based scenarios to choose from.
- You are required to submit and pass five scenarios in ATS before you may transmit to Production.
  - You may choose any five of the 20 scenarios.
  - Each scenario must include two unique recipients for a total of ten records.
- If your application was marked for CF/SF program at least one scenario should include this information.
- If you are filing corrections, a second transmission with one submission and one record is needed.
  - Use the 'UniqueRecordId' from one of the accepted scenarios to submit a correction.
- For an expedited review process, please submit one transmission with only five submissions.
- Scenarios are located at [www.irs.gov/IRISATS](http://www.irs.gov/IRISATS)





# Business Rules





# Top Business Rules

## **S1H001**

Phone Number in Issuer Detail must have a value.

- Submission1Header: Issuer Detail Phone Number is not present
- Report error
- Informational error only. This error cannot be corrected. Include in future submissions.

## **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

## **FS1H001\_001**

If TIN in Recipient Detail is a duplicate of TIN in Recipient Detail on another record in the Submission, then Recipient Account Number must have a value and be unique within a submission.

- Report Error
- Recipient Account Number is needed on records with same recipient TIN



## TIN Validation Errors

How is a Name/TIN mismatch identified?

- A Name/TIN combination is incorrect if it does not match, or cannot be found, on IRS or SSA files.
- A Name/TIN mismatch occurs when an individual name is submitted with a TIN not associated with the individual name provided.
- A TIN is not interchangeable with different names.
  - A business EIN must be used for a partnership, corporation, or non-disregarded Limited Liability Company (LLC).
  - An SSN must be used with an individual name.
- Transmission Accepted with Errors.
  - Filer is notified via the Acknowledgement.
  - Filer is expected to correct the data and submit corrections.
    - If corrections are not made, filer may receive a CP2100 or CP2100A Notice.
    - Penalties may apply.



## Resolved/Known Issues





# Transmitter Control Codes (TCC)

The system inadvertently allowed filers to use A2A TCCs in the Taxpayer Portal for TY22.

- This has been corrected for TY23

Update your IRIS Application for TCC if you:

- Selected and used the wrong transmission method in TY22.
- Need to make modifications to Role or Transmission Method Options.

The screenshot displays the IRIS application interface. At the top, there are navigation tabs: e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. Below these are tabs for application management: Firm Information, Application Details (selected), Software Packages, Authorized Users, Application Comments, Application Summary, and Application Submission. The main content area shows 'Doing Business as Name' and 'EIN' fields, followed by 'Application Type: IRIS Application for TCC | Tracking Number: 20221101161239104854' and 'Application Status: Resubmission Required'. The 'Application Details' section is titled 'Role' and includes instructions on selecting roles (Issuer, Transmitter, or Software Developer). A table lists the current roles:

Role	Role Status	Delete
Issuer	Accepted	<input type="checkbox"/>
Software Developer	Applied	<input type="checkbox"/>

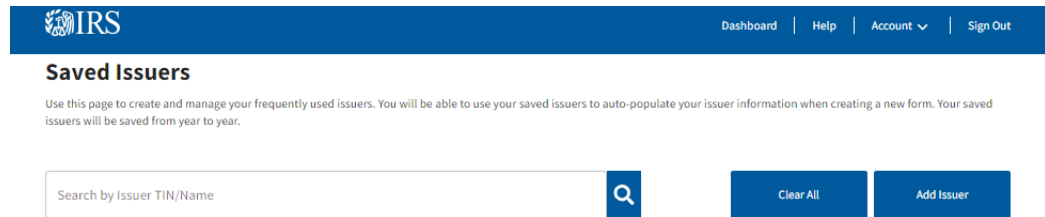
Below the table is an 'ADD' button. The 'Form(s)' section provides instructions for Software Developers and Issuers/Transmitters. It includes a section for 'Two Transmission Method options' with a table:

Forms	Transmission Method
<input checked="" type="checkbox"/> Form 1099 Series	<input checked="" type="checkbox"/> Application-to-Application (A2A) <input type="checkbox"/> Portal

At the bottom, there are 'PREVIOUS', 'SAVE', and 'CONTINUE' buttons, along with a 'Cancel' link.



# Issuer Management



## Taxpayer Portal

After clicking on the "Add Issuer" button the next page would not load.

- This issue has been fixed.

## 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.



# Default Calendar Year

IRS | Dashboard | Help | Account | Sign Out

## Select Tax Year

All fields marked with an asterisk \* are required.

Select the tax year that you are currently preparing for.\*

2023  
 2022

[Back](#) [Next](#)

[Exit](#)

### FAQs

*Select Tax Year*

You can choose to prepare this form for the current tax year or any one of the four previous tax years.

The system only supports forms for tax year 2022 and onward. The system will not support submissions that were processed by FIRE nor paper. For more information on submitting forms for years prior to TY2022 please visit the following link:  
[General Instructions for Certain Information Returns](#)

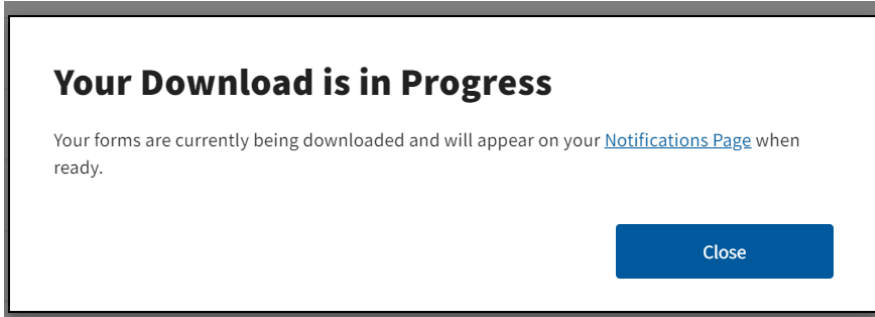
## Taxpayer Portal

When starting a new form, the Tax Year would default to 2022.

➤ This issue has been fixed



# PDF Download



## Taxpayer Portal

Message “download in progress, your forms are currently being downloaded and will appear on your notifications page when ready” but the notification never appeared.

- This issue has been fixed.





## Combined Federal/State Filing

### SHAREDIFORM024

- If CFSF Election Indicator is "yes", then at least one CFSF Election State Code must have a value
- This error is setting erroneously.
- Filers receive “accepted with errors” submissions when the information is correct.
- We are fixing the issue.
- No correction is needed from filer.



## Corrections

SharedIRFORM006\_001:

- If 'CorrectedInd' has a value of "1", then 'UniqueRecordId' must have a value.
- This error was setting erroneously in the Taxpayer Portal.
- This issue has been fixed.
- If this error was received and a correction has not been resubmitted, please try correction process again if it has not been accepted.



## Corrections (cont.)

Row is “Greyed Out” in the “Make a Correction” Table

- To start the correction process, select the View Submitted Forms button on the Dashboard page to view all submitted forms.
- Select the check box next to the transmission you’d like to correct.
- After making your selection, click the Correct button.

Reasons a row that contains the Record ID that you wish to correct is “greyed out”:

- There has been a previous correction “accepted” for that record.
- You have started a correction that needs to be completed.
  - These will appear on the Unsubmitted Forms page “In Progress”.

If you’ve incorrectly selected a form for correction, you’ll be able to delete the form from the View Unsubmitted Forms page.



## Application Status: Signature Required

All authorized users listed on the application must have an ID.me account.

- Refer to [How to register for IRS online self-help tools | Internal Revenue Service](#), for more information.
- Please be sure that all authorized users have set up an ID.me account **BEFORE** adding them to the application.

All Responsible Officials must sign in to their account and sign the application before it can be processed.

- All ROs need to go to [www.irs.gov/iris](http://www.irs.gov/iris) to access the application.
- Step-by-step instruction about how to sign the application are available in the **Application Submission** section of the IRIS TCC Application tutorial located at [www.irsgov/iristcc](http://www.irsgov/iristcc).



# Do you have a TCC for the wrong transmission method?

Go to the **Application Details** page on your application to select the role and transmission method that you need to use. A new TCC will be assigned when your request is processed.

Refer to the IRIS App for TCC tutorial located on [www.irs.gov/iristcc](http://www.irs.gov/iristcc).

**Role**

You are required to select a minimum of one role (Issuer, Transmitter, or Software Developer). You can select a combination of roles but not both Transmitter.

An Issuer is a business filing their own information returns regardless of whether they are required to file electronically or they volunteer to file electronically.

A Transmitter is a third-party sending the electronic information returns data directly to the IRS on behalf of any business, including their own.

A Software Developer is a business that creates software applications that interface with IRS systems to allow authorized users to transmit information directly to the IRS via Application-to-Application (A2A).

Role	Role Status
Issuer	Applied

**ADD** ▼

**Form(s)**

Software Developers continue to the Software Package tab to select the form-transmission method combination.

Issuers or Transmitters must select the form-transmission method combination you will be transmitting electronically.

Two Transmission Method options:

Portal is a web-based IRS system that allows users to transmit 1099 forms online.

Application-to-Application (A2A) is the system interface that allows 1099 forms to be transmitted to IRS through authorized third-party software.

Forms	Transmission Method
<input checked="" type="checkbox"/> Form 1099 Series	<input type="checkbox"/> Application-to-Application (A2A) <input checked="" type="checkbox"/> Portal



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## **Working Group Resources**

A decorative graphic at the bottom of the page consisting of several overlapping, wavy lines in shades of blue, dark blue, and red, creating a sense of movement and flow.



# IRIS Resources

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## Publications

[Publication 5717](#) - Information Returns Intake System (IRIS) Taxpayer Portal User Guide

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[Publication 5718](#) - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications

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[Publication 5719](#) - Information Returns Intake System (IRIS) Test Package for Information Returns

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## 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)

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

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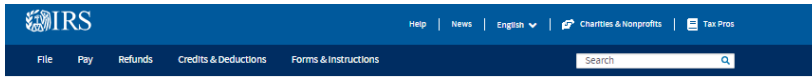
[www.irs.gov/irisats](http://www.irs.gov/irisats) and [www.irs.gov/irisschema](http://www.irs.gov/irisschema) - websites that provide information about Assurance Testing Scenarios (ATS) for the Application to Application (A2A) filer for IRIS

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# 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](#) [\[PDF\]](#)

#### 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

To start using IRIS A2A with software or a third-party service, follow these steps:

1. [Apply for an IRIS A2A Transmitter Control Code \(TCC\)](#)
2. [Get an API Client ID](#)
3. [Get a schema package](#)
4. [Submit IRIS Assurance Testing System \(ATS\) transmissions](#)

After you successfully submit ATS transmissions, you can use IRIS A2A to transmit return data.

[IRIS E-Filing A2A Specifications, Publication 5718](#) [\[PDF\]](#)

#### Forms you can e-file

**Publications**

- [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](#) [\[PDF\]](#)

**Email updates**

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

[Subscribe to QuickAlerts](#) [\[C\]](#)

**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.

**Related**

- [Video: How to Use the IRIS Portal](#) [\[C\]](#)
- [Guide to Information Returns](#)
- [General Instructions for Certain Information Returns](#)

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IRIS A2A to transmit

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