Information Return Intake System (IRIS)

Working Group Questions and Answers

February 14, 2024

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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 do 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.

General Questions:

1. Can we download the slides somewhere?

   Response: The PowerPoint will be posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes. You may view or print the files from the webpage.

2. Will there be a recording of this meeting to refer to later?

   Response: 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.

3. How are you answering questions in this chat that do not make it for the Q and A during this presentation?

   Response: We may not be able to provide a response to some questions during the meeting as research may be needed. All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: IRIS working group meetings and notes.

4. Is IRIS replacing FIRE?

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

5. Is there an IRIS helpdesk email address? This might be an easier way than a phone call to follow-up on transmission status if needed after the 7-day waiting period.

   Response: IRIS does not have an email address. 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 calls via your choice of relay.

Registration Questions (TCC, API Client ID, JWK, etc.):

6. Is the wait time still currently 45 days for getting the new IRIS application?

   Response: The maximum time frame to receive a new code is 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours.

7. Do you have to apply for a new TCC code every year? Also, what is the TCC code for?

   Response: You do not need to apply for a new TCC code every year. The TCC is a 5-digit code that identifies your business when you e-file forms. TCCs are not interchangeable. The IRIS TCC can only be used for IRIS.

8. Can I apply for a TCC code on IRIS as an individual or do I have to have a business? For example I will be working as a bookkeeper for small businesses so I will be preparing 1099s for clients.

   Response: Sole Proprietors may apply for an IRIS TCC. Please refer to Publication 5717.

9. During initial registration. Do all Contacts have to register with ID.me before both ROs can Sign?

   Response: All contacts will need to register with ID.me before the ROs can sign.

10. My company is still unable to sign the second person as an issuer.

    Response: More information is needed to assist. Please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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11. I mistakenly applied for a TCC with the transmission method of “A2A” instead of the “portal” method. What are the proper steps to updating my application to obtain a TCC for the portal transmission method? How long does it take to receive this new TCC?

    Response: On the IRIS TCC Application Summary page, select the Application Details header at the top of the page and then you can click on the Transmission Method to change to the portal transition method. After you change the transmission method you will need to resubmit. Typically it will take a day or two to update the application.

12. Can I change the "Business type" in our profile?

    Response: More information is needed to answer this question. Please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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13. What if I can't find my in process application?

    Response: More information needed to answer this question. Please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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14. Does ID.me expire? I couldn't get back into it.

    Response: The Internal Revenue Service (IRS) works with ID.me, a technology provider, to provide authentication and identity verification for taxpayers and tax professionals accessing IRS applications. ID.me does not expire. If you have issues verifying your identity, please refer to the ID.me help site.

15. I received my new TCC letter from IRS in the mail; however, my predecessor's name is above mine in the address area. He is no longer employed here, so how do I go about getting his name off?

    Response: The other RO will need to sign in, remove your predecessor's name and add your name to the application.

ATS Testing:

16. To be clear, does IRIS have a production side and a Test site like Fire and Fire Test?

    Response: IRIS has a production and test site for A2A. The IRIS Taxpayer portal only has a production side.

17. Is ATS currently open and available for use? If yes, for how long? If no, when will it be available?

    Response: ATS testing is open and available year round.

IRIS Questions:

18. Can we use both systems? e.g. IRIS for 1099-NEC, and FIRE for 1099-R and 1099-MISC? We have new TCCs for both and have filed 1099-NEC on the IRIS system.

Response: You may use either or both systems to file your Information Returns. Don’t file duplicates or submit the same form on both systems.

19. Do we have to use IRIS or can we remain using FIRE? Will FIRE phase out?

    Response: There is no date for when FIRE will be retired, eventually IRIS will replace FIRE.

20. What is consequence of sending late? How long do you have to send and have access?

    Response. Please refer to Publication 5718 for due dates. Refer to the General Instructions for Certain Information Returns for penalty information.

21. We mailed in the paper 1099 forms before we found out we had to do them online. We are waiting on our TCC number. Should I submit them when we get our TCC number or will this cause duplicates?

    Response: Do not file electronically. Filing electronically cause duplicate filings of your forms.

22. What do I need to do if anything since we mailed in the 1099 paper forms? Will there be notices or penalties? Will I receive a letter or email?

    Response: If you mailed all your 1099s you do not need to file them electronically, as this would duplicate the filings. Refer to the General Instructions for Certain Information Returns for penalty information.

23. We were able to submit 1099-NEC's via the IRIS portal, but we are still unable to submit any 1099-MISC forms through the portal. Forms have been uploaded and all show "Ready to Submit" as the status. On the Summary of Transmissions page, the Submit All button is never enabled and the page does not show the heading "Transmission 1 of 1/Payer Name:" When will this be fixed?

    Response: The file has something that isn’t correct. Please try to submit the forms 1-2 records at a time. If you are trying to submit two and the submit box is still grayed out, please try to submit the forms separately. If one form is not able to be submitted, please review the entered information on the Payer, Recipient, Payment page and confirm: no strange characters; no beginning, double or trailing spaces; no unallowable characters such as periods (.) or hashtags (#) in names or addresses. If a line is reporting 0.00 for a dollar amount, remove the 0.00 and leave the column blank. Confirm the phone number is marked correctly, D for Domestic and I for International. If the phone number is international, please ensure the phone number is entered correctly.
    If these steps do not work, please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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24. When using XML, how are we to include negative values? Earnings for example may often be negative.

    Response: Not all forms allow for negative values. The XML e-file type allows negatives on Forms 1099-B, 1099-OID and 1099-Q.

25. Can we download copies of the 1099s with the recipient's SSN or EIN masked with XXX-XX-1234 or XX-XXX1234?

    Response: The PDFs can't be downloaded with masked SSNs or EINs.

26. Could we get a copy of the files that were filed that includes the dollar amount.

    Response: You may print PDFs from the "Unsubmitted Forms" or "View Submitted Forms" tile on the Taxpayer Portal that include dollar amounts. You will need to print out each individual form. Please refer to Publication 5717.
    A2A does not have the capability to view and print PDFs.

27. Is there a way to get a total dollar amounts, like we would have on a 1096A?

    Response: IRIS does not require or calculate a transmittal like Form 1096.

28. Once we download all the forms, can we delete the notifications?

    Response: You may delete the notifications. You may also download a PDF again if needed after it is deleted.

29. The 1099PATR submissions when downloaded print out as 2022 even though the portal states 2023, have never been able to get through to the help line, how do we confirm that the company's payouts are being recorded in the correct year?

    Response: We were made aware of this issue a few hours before the call. We have notified IT and they have since fixed the issue. Please redownload the 1099-PATR PDFs to obtain the form with the correct tax year.

30. Do you know when you will have acknowledgments for all filings submitted in January? We are still waiting on 400 filing statuses.

Response: If you received the acknowledgement, then the status should be listed on the Forms Submitted Forms Tile for each receipt ID. Processing may take up to seven (7) days.
If you are unable to see the status, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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Please have the receipt ID ready to provide to the assistor.

31. None of the forms I submitted on 1/22/24 are appearing either as unsubmitted or submitted. I have the downloads and recipient checklist. All were 'Accepted with errors' on 1/22/24. How do I access these forms? Why aren't they showing up?

    Response: More information is needed to answer these questions. Please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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    International: 470-769-5100
    The IRS welcomes calls via your choice of relay.
    TTY/TDD: 866-937-4130
    Please have the receipt ID ready to provide to the assistor.

32. When I log in to my account on IRIS, I do not see the "processing" files... I submitted using Tax1099.com this year due to not having my TCC in time. Am I going to be able to view these forms on IRIS?

    Response: When you use a third party to transmit, you will also need to contact the third party to obtain confirmation of your filing.

33. A company had a name change done in November, the IRS still hasn't updated that change, we did their 1099's but of course since the IRS is behind on the change, I am receiving an error. Will the client be fined due to this?

    Response: Keep track of the documentation for the name change. If they receive a letter, you can include that information in your reply. You can also refer to Pub. 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs on Information Returns.

34. If we have the recipient's EIN, does it matter if we will select the "Business or Entity Name" or "First and Last Name" for the recipient's name because sometimes it's difficult to determine.

    Response: Returns must be filed using the legal name of the Identification Number being used.

35. If we choose Combined Federal/State Filing and indicate the state, is it mandatory to fill out the "Report State Withholdings and Payments" page?

    Response: If you are not reporting information to the state, you do not need to indicate the Report State Withholdings and Payments. If you do indicate the Report State Withholdings and Payments, then you would need to complete the payments page.

36. How do we find out if a waiver to e-file was granted?"

    Response: Waivers cannot be submitted through IRIS and we do not have any information regarding granted waivers. Please refer to the Waiver instructions for additional information.

37. Anyway to know if our extension was accepted for W-2's due to the activation code issue?

    Response: Extensions for Form W-2 are not filed through IRIS. Please refer to the instructions to the Instructions for Form 8809.

38. The Social Security website used to submit Forms W2 allows users to save company information and worker information so that data entry users can update the dollar amounts only in future years and then add any new workers or delete any terminated workers. Are there any efforts to mirror the IRIS user web portal with the Social Security data entry site to allow the site to retain company info and contractor info across years?

    Response: IRIS allows up to 25 payers be saved under the Issuer Management tab. Recipient information is not able to be saved; however, this option is being discussed for a future enhancement.

39. What happened the last week of January?

    Response: We saw some concerns with performance in January and IT saw room for improvement. The update was made the same day and we saw a significant improvement.

40. Our company was never able to complete the 1099-NECs in IRIS by 1/31/24 due to IRIS not letting us get in (too many users?) & had to file 18 by mail on 1/31/24, will we be penalized?

    Response: We do not process penalties. Keep track of your submissions, rejections and any issues you experienced; along with the documentation you submitted for the name change. If they receive a letter, you can include that information in your reply.

You can also refer to Pub. 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs on Information Returns.

41. Where do we find what fields are required for a CSV upload?

    Response: You can find the required fields in the CSV Formatting Guidelines. In the Taxpayer Portal, click the Upload CSV with Form Data tile, on the next page under the FAQ's #8 has the Template Formatting Guidelines. You may download the Formatting Guidelines for each form.

42. Why are the CSV templates kept behind the sign in wall? Can't they just be on the website without logging in?

    Response: The CSV file template is only available in the Taxpayer Portal. This is to ensure the most recent templates are available and posted in one place.
    Only CSV file template provided by the IRS can be used.

43. I started submitting CSV files in IRIS but I was getting too many names/TINs mismatch. So I switched to FIRE system. What happens to my submissions in IRIS that have Accepted with errors?

    Response: If you filed in both systems you need to file corrections in IRIS or FIRE and zero out the amounts for any duplicate forms.
    IRIS makes you aware of the name/TIN mismatch issues when you file. You will receive a letter for forms filed through FIRE and IRIS with name/TIN mismatch issues if not corrected. Please refer to the General Instructions for Information Returns and Publication 1586 for guidance with name/TIN mismatches and penalties.

44. Is there a limit to what used to be B records in FIRE? We thought we saw a limit of 100 records.

    Response: The B record in FIRE is the Payee record. In the IRIS Taxpayer portal, 100 records are permitted per CSV file. You may submit an unlimited number of templates. The A2A intake method is limited by the 100MB file size.
    Note: Only CSV templates provided by the IRS can be used.

45. I tried submitting a file as an upload but I got an error that the file was empty.

    Response: Confirm that the CSV template is from the taxpayer portal and following the guidelines specific to the form that is being filed. Must confirm required data elements are completed and the header line is still present.

46. As you all have graciously provided a format, I followed the formatting guidelines on the CSV files but the files were rejected.

Response: More information is needed to assist with this issue. Please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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International: 470-769-5100
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Please have the receipt ID ready to provide to the assistor.

47. If we send multiple 1099s in a group, how can we see which ones had errors?

    Response:
    To find the form(s) with the error(s) follow the steps below.
    1. Go to the View Submitted Forms Tile, find the receipt ID that has the Transmission Status of "Accepted with errors".
    2. Click on the status "Accepted with errors".
    3. On the next page it shows the Error level, ID, Submission Status, Error Code and Error Description.
        a. Write down the ID number(s) of the forms with the errors.
    4. Select the back button.
    5. Find Receipt ID again, and click on the receipt ID.
    6. The next page will show a list of all forms in the Receipt ID.
    7. Under the column Record ID, find the ID # written down. It will be the last 8 digits of the record ID.
    8. Click on the Record ID to view the form that has the error.

48. We entered 75 entries and the system showed Accepted with Errors, we then corrected the 3 and the three were corrected as you noted earlier and accepted, however, the original entry still shows Accepted with Errors, how do I know that everything went through?

    Response: The original transmission status will not change. The status of the corrected records is the updated status in the system.

49. I would like to know how to file a corrected 1099 if I submitted my files through Tax1099.com.

    Response: Contact the third-party filer you used to file.

50. How do you file an amended 1099 for 2022 when you did not e-file the return for that year?

    Response: Corrections for returns filed by paper must be sent by paper.

51. If there is a duplication - does that mean the recipient would be taxed twice on their filings?

Response: This may result in penalty notices.

52. We got our New TCC but we had a 3rd party file for us under their TCC. I was set as a contact but can I create the new account for the new TCC to file corrections if we have any?

    Response: You need to make corrections in the same system where you filed the original. Third party filer/corrections are made by using the unique record id, then you can match up the original to the correction. Please refer to Publication 5178.

53. If I am using a software provider to prepare my 1099s then download them to IRIS where do I start to do any corrected forms? Within the initial software or directly on the IRIS site? It is unclear where to start?

    Response: Please contact your software provider to see if they support corrections. If the software provider does not support corrections, please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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54. We were able to submit the 1099 forms on time via IRIS. Although, the system was a bit overloaded while we were processing the forms and I noticed that some of the forms ended up being submitted twice. Should we do "zero out" correction?

    Response: You will need to correct the duplicate filing by zeroing out the amounts.

55. Is there a grace period, on doing Corrected 1099's? We went thru our software with a third party to submit 1099NEC and 1099MISC, but the third party company, will NOT have a 1099 correction implemented until Mid-March. Do you know of any timeline for submitting 1099 Corrections?

    Response: There are no set due dates for corrections. Please make the corrections as quickly as possible. Filing incorrect info could result in a tiered penalty.

56. We entered 28 entries and the system showed Accepted with Errors, we then corrected the 5 and the three were corrected as you noted earlier and accepted, however, the original entry still shows Accepted with Errors, how do I know that everything went through?

    Response: The receipt ID for the original transmission will not change status. Once the correction has been made a new receipt ID will be provided for the corrected forms. Review the receipt ID for the corrected forms to ensure all corrections were submitted and correct.

57. What will happen if the original 1099s are filed in the FIRE system but the corrections are done in IRIS?

    Response: Corrections must be submitted in the same system that the originals were submitted. Corrections will be rejected.

58. We entered 99 1099's by hand in the IRIS System. It was accepted with errors. I clicked on the box to the left of the Receipt ID. We made corrections. And now I have 2 Receipt ID's in submitted forms and some that are still in progress in unsubmitted forms. I am really confused as to what to do now. Have I duplicated them because there are 2 receipt ID's now?

    Response: The corrected forms will have their own receipt ID and the original transmission receipt ID will not change. If you have completed all the corrections, you may delete any forms remaining in the unsubmitted forms tile.

59. Is there a way to electronically file 1042s?

    Response: Electronic submissions for Form 1042-S are filed using the FIRE System.

60. 1098's are required to be e-filed however that form was not offered on IRIS, will they ever put all the forms required to be e-filed?

    Response: TY22 & TY23 will only accept Form 1099 Series. Additional Information Returns will be added in phases. We do not have a date at this time. A Quick Alert will be issued as new forms are available to be filed through the IRIS system.

61. What's the difference between the FIRE system and IRIS?

    Response: Both systems accept information returns.
    IRIS has the following advantages:
    No need for multiple TCCs when file limit is reached.
    Real time validation.
    TIN/Name validation at the time of submission, to help limit the amount of CP2100/972CGS the company may receive. No need to purchase software if you use the Taxpayer Portal.
    The Taxpayer Portal is user friendly.
    The Taxpayer Portal allows you to download the recipient copies to be mailed to the recipient.
    You may download a PDF copy of the forms prior to submitting.
    A2A uses XML formatting; FIRE uses ASCII.

62. Where do I send my suggestions - like discuss leading zeros in zip codes, what does "phone type mean", define payer name type response is B or I?

Response: You may call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.
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The Taxpayer Portal walks the filer through each step and provides radio dial buttons to select the phone type, Payer Name types, and allows a leading zero for zip codes.

The CSV Formatting Guidelines for the CSV files provides information on the Phone Type and Business Name Type. The Zip code may be formatted to Zip Code if the cell contains a five digit zip code with a leading zero. If the zip code contains seven or nine digits the zip code column should be formatted as text to allow for the leading zero. We will add the leading zero formatting to Publication 5717.

FIRE and ACA Questions:

63. Do the 1095s still go through the ACA filing like in the past?

    Response: The 1095s are not filed through IRIS. Please refer to the following webpage for questions about F1095 and ACA filing: Affordable Care Act Information

64. Do I need a new ID.me to apply for a FIRE TCC if I already have an IRIS TCC? I requested a new TCC through my IRIS account, but not sure if that's correct. Thank you.

    Response: Contact the help desk Monday through Friday 8:30 a.m. – 5:30 p.m. ET. Listen to all menu options.
    - Toll-free: 866-455-7348
    - International: 470-769-5100
    - The IRS welcomes calls via your choice of relay.
      TTY/TDD: 866-937-4130

65. I already have a IRIS TCC but when I try to obtain a FIRE TCC - I keep getting looped back to my original application. I don't see where I can pick how to apply for a FIRE TCC.

    Response: Contact the help desk Monday through Friday 8:30 a.m. – 5:30 p.m. ET. Listen to all menu options.
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