



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: July 10, 2024





# Agenda

- Welcome
- New Forms
- Information

Mics and Chat have been muted.

Deck will be posted to [www.irs.gov/IRIS](http://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](http://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](http://www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes).

Thank you for your participation and questions.



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## **New Forms added to IRIS**

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# New Forms

On 07/01/2024, IRIS added the following 13 Information Returns to the Taxpayer Portal intake for TY23/PY24.

These forms will be added to IRIS Application to Application (A2A) intake for TY24/PY25 beginning in January 2025.

Form	Title
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties and Other Amounts
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings



# New Forms (cont.)

No action is needed to add the 13 forms to your IRIS profile

- No additional IRIS TCC is needed
- The “Forms and Transmission Method” section of the IRIS TCC application will be automatically updated to reflect the addition of the 13 forms
- “Form 1099 Series” will become “Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G”

## Form & Transmission Method

Role	Forms	Transmission Method	Add TCC
Transmitter	Form 1099 Series	A2	blank
Transmitter	Form 1099 Series	Portal	blank
Software Developer	Form 1099 Series	A2A	blank





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## Helpful Information

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# Scheduled Maintenance

## Information Returns Intake System (IRIS) Operational Status

### Current System Status:

**Taxpayer Portal:** Operational\*

**Application-To-Application (A2A):** Operational\*

**IRIS Assurance Testing System (ATS):** Operational\*

### \*Scheduled Maintenance Build:

- The IRIS Taxpayer Portal, Application-To-Application (A2A) and IRIS Assurance Testing System (ATS) will be unavailable due to system maintenance scheduled from Saturday July 13 at 12:01 a.m. to Monday July 15 at 6:00 a.m. Eastern.
- Please do not attempt to access IRIS during the maintenance period.



# IRIS TCC Reminders

A separate TCC will be needed for both the Taxpayer Portal (UI) and Application to Application (A2A) intake.

- A2A - Issuer/Transmitter TCC
- A2A - Software Developer TCC
- Taxpayer Portal (User Interface) – Issuer/Transmitter TCC

You do not need to reapply for an IRIS Transmitter Control Code (TCC)

- If you don't use your TCC for three consecutive years, your TCC will be deleted.
- Once your TCC is deleted, it cannot be reactivated.

TCCs are not interchangeable between systems or intake methods

- FIRE and AIR TCCs will NOT work for IRIS. You must have an IRIS TCC to use IRIS.

IR TCC = FIRE

IRIS TCC = IRIS





# IRIS TCC Roles

Roles defined:

**Software Developer:** An organization writing either origination or transmission software according to IRS specifications.

**Transmitter:** A Third-Party sending the electronic information returns data directly to IRS on behalf of any business.

- If you are transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you do not need both the Transmitter and Issuer role. You can file all returns as a Transmitter.

**Issuer:** A business filing their own information returns. An Issuer must file using the same EIN as on the TCC application.

- If a Sole Proprietor or Single Member LLC wants to file information returns using SSN, you must select Transmitter role.



# Schema Package

The Schema and Business Rules package for TY2024 will be made available in the Secure Object Repository (SOR) mid summer 2024.

You must have an active e-Services account to access the [SOR mailbox](#). If you do not have an account, you will need to set one up.

Software Developers and State organizations may download IRIS schemas and business rules from their SOR mailbox. To access these files, you must have:

- An active e-Services account
- An IRIS TCC application with the status “Completed”
- An IRIS TCC status of “Active”
- An IRIS role of “Software Developer” or business structure of “State Government Agency”, “Local Government Agency”, or “Federal Government Agency”

Please visit the [IRIS Schemas and Business Rules](#) page on IRS.gov for more information about IRIS Schemas and Business Rules.



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# **Combined Federal/State Filing Program (CF/SF)**

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# CF/SF

## Overview

The Combined Federal/State Filing Program (CF/SF) program was established to simplify electronic filing of information returns and has two components:

1. Allows for transmitters of certain electronic information returns to file once with IRS instead of having to file with both IRS and the participating State income tax agencies.
2. IRS electronically forwards information returns (original and corrected) to participating state agencies by Secure Data Transfer (SDT).

## Filers

- Issuers/transmitters must select to participate in CF/SF program.
- There is no charge for payers/filers to use CF/SF.
- The IRS acts as a forwarding agent only; it is the payer's responsibility to contact the appropriate state(s) for further information.

## State

- The states participate in the program independently under IRC 6103(c)
- States must purchase a certificate to use with Secure Data Transfer (SDT)
- States that wish to be added/removed from the program must notify their Governmental Liaison



# CF/SF Forms

The following information returns are available for filing under the CF/SF Program:

Form	Title
1099-B	Proceeds from Broker and Barter Exchange Transactions
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Payment Card and Third-Party Network Transactions
1099-MISC	Miscellaneous Information
1099-NEC	Nonemployee Compensation
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.



# CF/SF Participating States

The following table provides the participating states in the CF/SF Program. Each state's filing requirements are subject to change by the state. It's the filer's responsibility to contact the participating state(s) to verify their criteria and requirements.

State	State	State
Alabama	Indiana	Nebraska
Arizona	Pennsylvania	Georgia
Arkansas	Louisiana	New Mexico
California	Maine	North Carolina
Colorado	Maryland	North Dakota
Connecticut	Massachusetts	Ohio
Delaware	Michigan	Oklahoma
District of Columbia	Minnesota	Pennsylvania
Georgia	Mississippi	South Carolina
Hawaii	Missouri	Wisconsin
Idaho	Montana	



# CF/SF Filer Info

To participate in the CF/SF Program

## IRIS Application For TCC

- Firm Information Page
  - You must select the option and give consent for the IRS to disclose data to the participating states during the IRIS TCC Application process.
- Software Package Information Pop-Up
  - Select the radio button to indicate if the software will support the CF/SF program.

## IRIS Assurance Testing System (IRIS ATS)

- Software packages that support the Combined Federal/State Filing (CF/SF) Program, must include the relevant schema elements.
- You must include Combined Federal/State Filing (CF/SF) information in one test scenario if you stated that your software supports the CF/SF Program.



# CF/SF State Info

State Coordinators must contact their IRS Government Liaison to request their state be added or removed from the CF/SF Program.

- Requests must be submitted by January 1st and the request will be implemented the following tax year.
- The IRS established a Secure Data Transfer (SDT) program to provide encrypted electronic transmission of Federal Tax Information (FTI) between the IRS and trading partners.
- Program files are provided 9 times a year.
  - Cycles 14, 20, 22, 24, 26, 28, 30, 37 & 49
  - 1 Cycle is equal to 1 calendar week / 52 cycles in a year.

FIRE files and IRIS files are combined into a file and made available to the states

- File format is the same flat file format FIRE has provided in the past.





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## Working Group Resources

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# 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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# Known Issues and Solutions (KIS)

- Known issues and solutions provide notifications of problems identified, workarounds and solution dates for information returns file through IRIS.
- A separate known issues and solutions file is available for both A2A and Taxpayer Portal.
- A link for Known Issues (KIS) has been added to [www.irs.gov/IRIS](http://www.irs.gov/IRIS).

## IRIS known issues and solutions

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

Download files with temporary workaround solutions to known issues with the [Information Returns Intake System \(IRIS\)](#).

IRIS Taxpayer Portal and Application to Application (A2A) known issues and solutions are listed by tax year.

### IRIS Taxpayer Portal known issues and solutions

Tax year	Current and resolved issues and solutions
2023	<a href="#">IRIS Taxpayer Portal TY 2023 known issues and solutions</a> <span>XLSX</span> (Posted April 5, 2024)

### IRIS A2A known issues and solutions

Tax year	Current and resolved issues and solutions
2023	<a href="#">IRIS A2A TY 2023 known issues and solutions</a> <span>XLSX</span> (Posted April 5, 2024)

### IRIS help

Get support with IRIS:

#### Help desk

Call Mon. – Fri. 7:30 a.m. – 7 p.m. Eastern time.

- Toll-free: [866-937-4130](tel:866-937-4130)
- International: [470-769-5100](tel:470-769-5100)
- TTY/TDD: [866-937-4130](tel:866-937-4130). Use your choice of relay.

#### Working group meetings

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

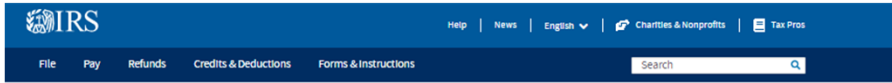
#### Known issues and solutions

[Get solutions to known issues with 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](#) [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](#)
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**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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- [General Instructions for Certain Information Returns](#)



# Questions

