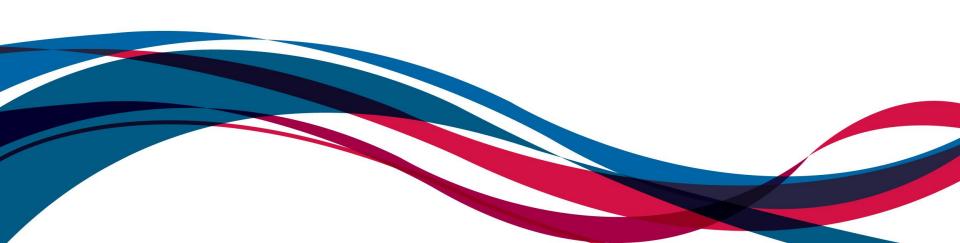


Information Returns Intake System (IRIS) Working Group Meeting

Date: September 13, 2023





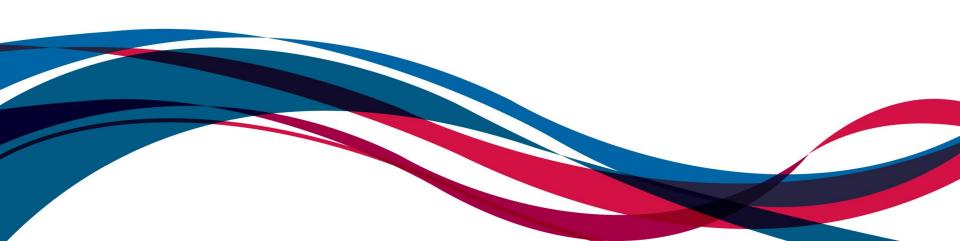
Agenda

Welcome

- > Introduction
- Overview
- Registration/Application
- > A2A Schema Package
- > ATS Process
- > Available resources



IRIS Overview





Intake Channels

The Information Returns Intake System (IRIS) system receives information returns from 2 intake channels: IRIS Taxpayer Portal/UI and IRIS Application to Application (A2A)

Submission Method	Description		
IRIS Taxpayer Portal/UI	 User Interface (UI) Electronic filing of information returns Manually enter data into the platform via user interface screens Simple Form Upload Issuers/transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV) Automatic Extensions and Corrections Download copies of 1099s 		
• Application to Application (A2A) • Electronic filing of information returns • Submit transmissions directly from their application to the IRIS application • XML Format • Bulk filing • Automatic Extensions and Corrections			

Forms	One single "1099" form family that includes all 1099 form types
Provider Roles (3)	 Issuer – business or individual filing only their own information returns directly to IRS. Transmitter – business filing information returns for their own company and/or on behalf of other businesses or individuals as a third-party transmitter. Software Developer – business that creates software applications that interface with IRS systems to allow authorized users to transmit information returns directly to the IRS via A2A interface. For Issuer and Transmitter roles, either one or both transmission methods may be selected. For Software Developer role, only A2A transmission method applies (selected by default).



Current Forms

TY2022 & TY2023 Form 1099 Series

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• Form 1099-B

• Form 1099-C

Form 1099-CAP

• Form 1099-DIV

• Form 1099-G

• Form 1099-H

Form 1099-INT

• Form 1099-K

• Form 1099-LS

• Form 1099-LTC

• Form 1099-MISC

• Form 1099-NEC

• Form 1099-OID

• Form 1099-PATR

• Form 1099-Q

• Form 1099-R

• Form 1099-S

Form 1099-SA

Form 1099-SB

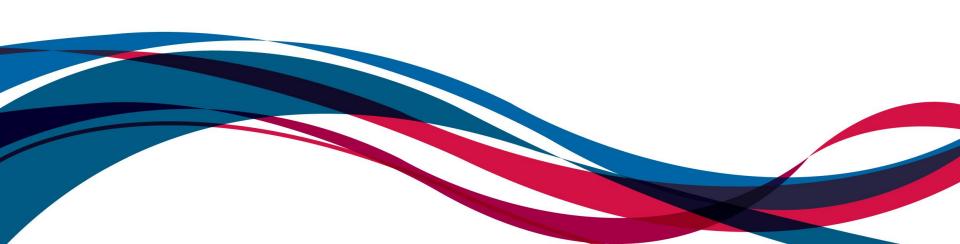
Form 1099-QA*

Automatic Extensions for Forms 1099

*IRIS is the only system that allows e-filing of Form 1099-QA



Getting Started





How to Get Started

EIN

- You will need an Employer Identification Number (EIN)
- Apply for EIN: <u>Apply for an Employer Identification Number</u> (EIN) Online | <u>Internal Revenue Service (irs.gov)</u>

Register

- Each person you list as an authorized user must have an account and an e-Services PIN.
- Visit <u>www.irs.gov/iristcc</u>

TCC

- Apply for an IRIS Transmitter Control Code (TCC)
- Visit www.irs.gov/iristcc

Sign in

- Once TCC is assigned you can sign in to IRIS
- Visit <u>www.irs.gov/iris</u>

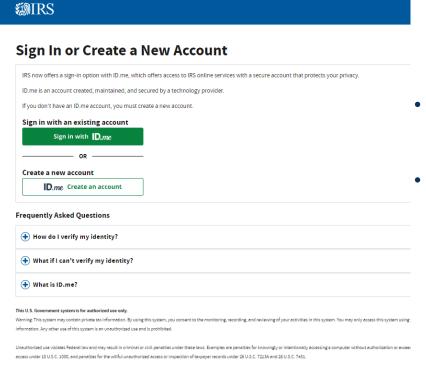


Registration

The IRS lets you access most tax tools with one account using the same login and password.

Before completing the IRIS Application for 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.



- If you are a new user, you'll have to create a new ID.me account.
- If you have an ID.me account, you can sign in without verifying your identity again. This would include users that have created an ID.me account with another organization outside of the IRS.



Application for Transmitter Control Code (TCC)

A Responsible Official (RO) must initiate the IRIS Application for TCC.

The IRIS Application for TCC is available on www.irs.gov/iristcc.

- 1. Click on the 'Access IRIS Application for TCC' button.
- 2. Sign in or create an account to begin the application process (you don't need to create an account if you already have one.)
 - **Note**: Until the application is in 'Completed' status, you must select 'Individual' on the 'Select Your Organization' page.
- 3. Each RO must review, accept, and sign the terms of agreement to submit the application.

Allow up to 45 calendar days for application processing. You may check the status of your application and view the TCC(s) on your Application Summary page once the TCC(s) are assigned



Application for Transmitter Control Code (TCC) (cont.)

Important things to know about the IRIS Application for TCC

- An Employer Identification Number (EIN) is required and only one application per EIN is allowed.
- Software developers must add software package information for each software package type they support and for each applicable tax year.
- An application can be modified if firm information or authorized users change.
- The option to participate in the Combined Federal/State Filing Program is available on the application's 'Firm Information' page.
- Each authorized user listed on an application must validate their identity using the current IRS Credential Service Provider (CSP).
- IRIS Application for TCC tutorial will soon be posted on irs.gov/iris.



API Client ID

The IRIS A2A Channel uses an Application Program Interface (API) Client ID to authenticate and authorize access to IRIS A2A services.

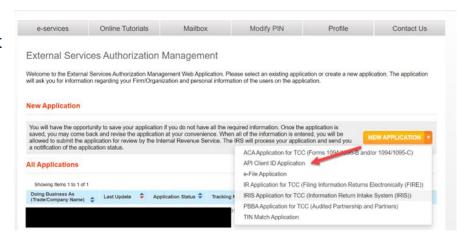
All A2A users must apply for an API Client ID.

The same API Client ID can be used for multiple eService products*

Sign in to e-Services

- On the 'New Application' drop down, select 'API Client ID Application'.
- If you are using an existing API Client ID, edit the current API Client ID application to add IRIS as a service.

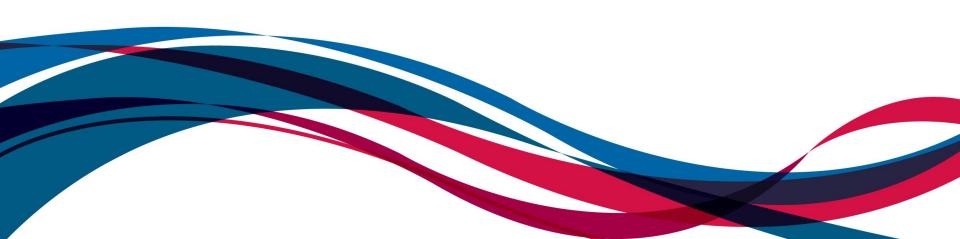




- API Label is self-defined
- Select "IRIS" checkbox
- Select Provider Type "A2A"
- JSON Web Key Set (JWKs)



Schema and Business Rules



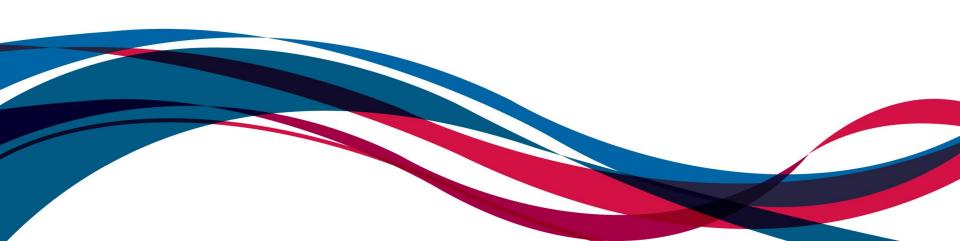


TY2023 Schema Package

- The Schema and Business Rules package for TY2023 was made available in the Secure Object Repository (SOR) on 09/11/2023.
- You must have an active e-Services account to access the <u>SOR</u> 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 <u>IRIS Schemas and Business Rules</u> page on IRS.gov for more information about IRIS Schemas and Business Rules.



IRIS Assurance Testing System (ATS)



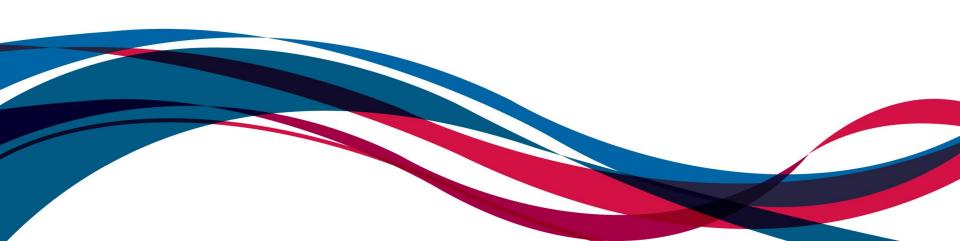


IRIS ATS

- ➤ IRIS Assurance Testing System (ATS) refers to the process used to test software and electronic transmissions prior to accepting forms into the IRIS A2A Production System.
- Software Developers must pass IRIS ATS scenarios for the form series and tax year that the software package will support.
- Transmitters must pass a one-time communication test for the form series they will file.
- Software Developers/Transmitter, who passed IRIS ATS for TY22, will need to retest for TY23.
- ➤ IRIS ATS scenarios for Tax Year 2023 are posted to irs.gov: <u>Tax</u> Year 2023 IRIS ATS.
- IRIS ATS for TY23 is tentatively scheduled to begin in November.



Resources





Communications

Known Issues

You may encounter unexpected issues when filing through IRIS.

Until corrections can be implemented, IRIS may develop "workarounds" which are temporary changes to allow the return to be transmitted electronically

Workarounds will be posted by Tax Year (TY) and linked to the Schema and Business Rules page under the "Known Issues".

QuickAlerts

QuickAlerts sends messages, within seconds, to keep Tax Professionals up to date on the events that affect Issuers/Payers, Transmitters and Software Developers who electronically file IRIS information returns.

By signing up for the IRIS Quick Alerts subscription, you will receive important messages about electronic specifications, publications and system information needed to file using IRIS.

You can sign-up for IRIS Quick Alerts by visiting the link at <u>Subscribe To Quick Alerts | Internal Revenue Service (irs.gov).</u>



IRIS Resources

	Publication 5717 - Information Returns Intake System (IRIS) Taxpayer Portal User Guide
Publications	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
	www.irs.gov/inforeturn - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)
Websites	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 Scenarios (ATS) for the Application to Application (A2A) filer for IRIS
	www.irs.gov/iristcc - website to access the Application for Transmitter Control Code (TCC) and the API Client ID Application.



Questions



You may submit questions to irs.e-helpmail@irs.gov
Subject Line: IRIS Working Group