



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

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



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	<ul style="list-style-type: none"> • User Interface (UI) • Electronic filing of information returns • Manually enter data into the platform via user interface screens • Simple Form Upload <ul style="list-style-type: none"> • 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
IRIS A2A	<ul style="list-style-type: none"> • 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	<p><u>One single “1099” form family that includes all 1099 form types</u></p>
Provider Roles (3)	<ul style="list-style-type: none"> • 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. <p style="text-align: center;">For <i>Issuer</i> and <i>Transmitter</i> roles, <u>either one or both transmission methods</u> may be selected. For <i>Software Developer</i> role, <u>only A2A transmission method</u> applies (selected by default).</p>



Current Forms

TY2022 & TY2023 Form 1099 Series

- | | | | |
|-----------------|-----------------|------------------|-----------------|
| • Form 1099-A | • Form 1099-G | • Form 1099-MISC | • Form 1099-S |
| • Form 1099-B | • Form 1099-H | • Form 1099-NEC | • Form 1099-SA |
| • Form 1099-C | • Form 1099-INT | • Form 1099-OID | • Form 1099-SB |
| • Form 1099-CAP | • Form 1099-K | • Form 1099-PATR | • Form 1099-QA* |
| • Form 1099-DIV | • Form 1099-LS | • Form 1099-Q | |
| | • Form 1099-LTC | • Form 1099-R | |

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: [Apply for an Employer Identification Number \(EIN\) Online | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/efile)

Register

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

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 www.irs.gov/iris



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.



Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you don't have an ID.me account, you must create a new account.

Sign in with an existing account

Sign in with **ID.me**

OR

Create a new account

ID.me Create an account

Frequently Asked Questions

+ How do I verify my identity?

+ What if I can't verify my identity?

+ What is ID.me?

This U.S. Government system is for authorized use only.

Warning: This system may contain private tax information. By using this system, you consent to the monitoring, recording, and reviewing of your activities in this system. You may only access this system using information. Any other use of this system is an unauthorized use and is prohibited.

Unauthorized use violates Federal law and may result in criminal or civil penalties under these laws. Examples are penalties for knowingly or intentionally accessing a computer without authorization or excess access under 18 U.S.C. 1030, and penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.

- 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.

View API Client Information

API Label:*
IRIS

Select API:
 SOR TDS TINM FBP IRIS

EUP API Status:*
Enabled

API Status:*
Active

Select Provider Type:
 ISP A2A

JSON Web Key (JWK):*

EXIT

e-services Online Tutorials Mailbox Modify PIN Profile Contact Us

External Services Authorization Management

Welcome to the External Services Authorization Management Web Application. Please select an existing application or create a new application. The application will ask you for information regarding your Firm/Organization and personal information of the users on the application.

New Application

You will have the opportunity to save your application if you do not have all the required information. Once the application is saved, you may come back and revise the application at your convenience. When all of the information is entered, you will be allowed to submit the application for review by the Internal Revenue Service. The IRS will process your application and send you a notification of the application status.

NEW APPLICATION +

All Applications

Showing Items 1 to 1 of 1

Doing Business As (Trade/Company Name)	Last Update	Application Status	Tracking

ACA Application for TCC (Forms 1094/1095-B and/or 1094/1095-C)
API Client ID Application
e-File Application
IR Application for TCC (Filing Information Returns Electronically (FIRE))
IRIS Application for TCC (Information Return Intake System (IRIS))
PBBA Application for TCC (Audited Partnership and Partners)
TIN Match Application

- 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 [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.



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](https://www.irs.gov/irs-ats): [Tax Year 2023 IRIS ATS](https://www.irs.gov/irs-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 [Subscribe To Quick Alerts | Internal Revenue Service \(irs.gov\)](#).



IRIS 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 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