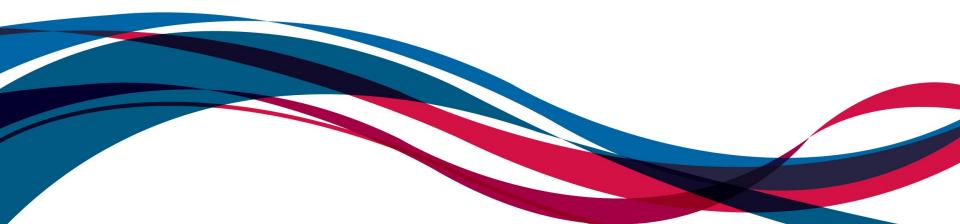# Information Returns Intake System (IRIS)
Working Group Meeting
Date: October 09, 2024

Agenda

- Welcome

- Updates

- ATS

- API

Mics and Chat have been muted.

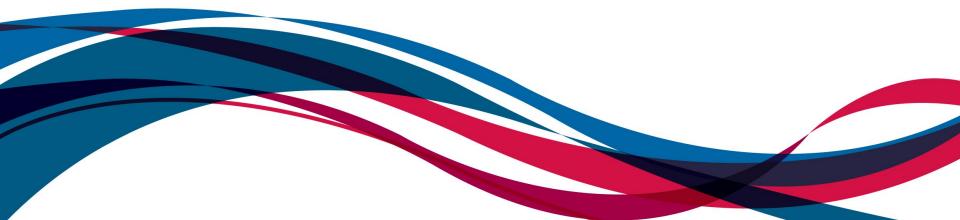Deck will be posted to www.irs.gov/IRIS after the meeting.

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.

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.

Thank you for your participation and questions.

IRIS Updates

TY2024 Schema Updates

Tax year/version	Form series	Date available in SOR	ATS start date	Production date
2024v1.0	Forms and extension: 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-Q, 1098-T,1099-A, 1099-B,1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, 5498, 5498-ESA, 5498-SA, W-2G, 8809	7/18/2024	11/04/2024	TBD
2024v1.1	Schema changes are reflected in v1.1. No change to TY2024 business rules v1.0.	8/29/2024	11/04/2024	TBD

The next SOR drop will have the same schema with minor business rule updates.

Resource Updates

Publication 5717 - Information Returns Intake System (IRIS) Taxpayer Portal User Guide	Processing Year 2025 is available at www.irs.gov/iris.
Publication 5718 - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications	Processing Year 2025 will be published soon. We will publish a QuickAlerts bulletin when the publication becomes available.
Publication 5719 - Information Returns Intake System (IRIS) Test Package for Information Returns	Processing Year 2025 will be published soon. We will publish a QuickAlerts bulletin when the publication becomes available.

IRIS A2A ATS examples	Tax year 2024/ Processing Year 2025 IRIS ATS examples are available at www.irs.gov/irisats.

New Forms

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

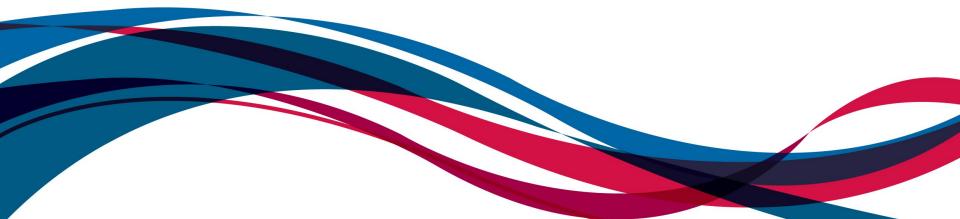| Form	Title
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties and Other Amounts
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
3291	Exercise 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

TY24/PY25
IRIS A2A ATS

IRIS A2A ATS

IRIS Assurance Testing System (ATS) refers to the process used to test software and electronic transmissions prior to transmitting into the IRIS A2A Production environment.

➢ TY24/PY25 IRIS ATS is scheduled to open November 4, 2024.

➢ Software Developers must pass IRIS ATS for the tax year that the software package(s) will support.

➢ Software Developers are required to test every year.

➢ Transmitters/Issuers must pass a one-time communication test.

TY24/PY25 IRIS ATS Changes

- ➢ No scenarios will be provided.

- ➢ Examples will be provided at www.irs.gov/irisats

- ➢ Each submission must have a status of "Accepted" to pass ATS successfully.

- ➢ Software developers will create files using their own test data.

  - ➢ 1 Transmission, 5 submissions w/2 unique recipients for a total of 10 records must be included in the test file.

  - ➢ If participating in CF/SF program at least one record should include this information.

  - ➢ If supporting corrections, a second transmission with one submission and one record is needed.

- ➢ Transmitters will use their own test data to create a communications test.

  - ➢ Must use approved software that has passed IRIS ATS.

  - ➢ 1 Transmission, 1 submission w/2 unique recipients must be included in the test file.

IRS ATS Examples

➢ For TY24/PY25 there are 34 forms that can be filed using IRIS.

➢ The example document contains a table for each form.

➢ Each table includes the required data element fields that must be included in the test file.

➢ All indicators are required fields; however, they are not included in the table.

➢ Refer to the schema and business rules to ensure all requirements and conditions are met for an accepted submission.

➢ Each record in the test file must contain at least 1 payment amount.

➢ Always use your Transmitter Name and EIN from the IRIS TCC application in the Transmitter Group.

➢ All Recipient TINS must begin with three zeros.

  ➢ Ex: 000-11-1111 or 00-0111111

➢ IRIS Schemas use "Issuer" to identify Payer/Filer and "Recipient" to identify Payee.

www.IRS.gov/IRIS

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 help

Get support with IRIS:

Help desk

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

- Toll-free: 866-937-413
- International: 470-769
- TTY/TDD: 866-937-413
  your choice of relay.

Working group me

[...] meetings and notes
developers, transmitters
state agencies.

Related

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
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4. Submit IRIS Assurance Testing System (ATS) transmissions

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

IRIS Assurance Testing System (ATS)

Enrolled agents

Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer Organization (CPEO)

Enrolled actuaries

E-file providers

Modernized e-File

Become an authorized e-file provider

Authorized IRS E-file Provider

Find ATS examples for the Information Return Intake System (IRIS). These apply to IRIS application to application (A2A).

IRIS A2A ATS testing begins November 2024 for information returns that will be processed in 2025. To receive a schema package, apply for an IRIS TCC. Find IRIS schemas and business rules.

IRIS communication test uses your Transmitter TCC. If testing software, use your Software Developer (SWD) TCC. Always use your Transmitter Name and EIN from the application.

IRIS A2A ATS known issues and solutions

IRIS A2A ATS examples

Download examples by tax year:

- Tax year 2024 IRIS ATS examples [PDF]
- Tax year 2023 IRIS ATS scenarios [PDF]
- Tax year 2022 IRIS ATS scenarios [PDF]

Publications

IRIS

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state

Example Form 1098-E

The following form table includes the required fields that must contain values.
All indicators are required fields; however, they are not listed below.
Must contain at least 1 payment amount.

Entity Information or Line Number	Description
Issuer	Recipient's/Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Recipient's TIN
Recipient	Borrower's TIN
Recipient	Borrower's Name, Street Address (including apt. no.) City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. Must be present if you have multiple 1099s with the same recipient TIN
1	Student loan interest received by lender

This form has an "Origination Fees/ Capitalized Interest Indicator" which is present in the schema. A value of either "1" or "0" must be present.
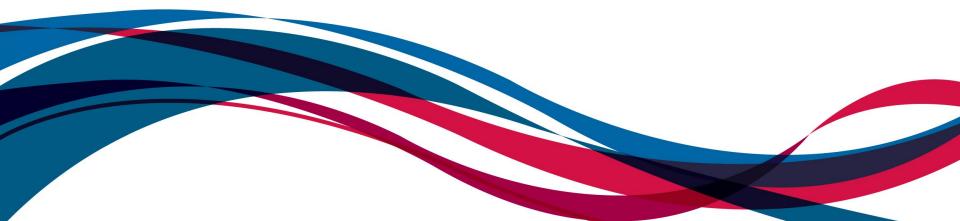
Passing ATS

- ➢ Each submission must have a status of "Accepted" to pass ATS successfully.

- ➢ Contact the Help Desk for a final review when all submissions have an "Accepted" status.

- ➢ When contacting the Help Desk have the following:

  - ➢ Receipt Id(s) to be reviewed

  - ➢ TCC

  - ➢ Software Id

  - ➢ Contact information including email address

- ➢ The Help Desk will assign an incident number which should be referenced for all your ATS review communications.

- ➢ Once the Software Developer passes IRIS ATS, the Software Package Status and Software ID Status will move from "Test" to "Production".

- ➢ IRS will not send a notification.
  - ➢ To verify the status change, review your IRIS Application for TCC online.

API Client ID

API Client ID

- The IRIS A2A Channel uses the API Client ID to authenticate and authorize access to IRIS A2A services.

- You can use your existing Client ID, if you already have one*.
  - Go to the 'Application Details' page on your existing API Client ID Application.
  - Select the edit icon.
  - Check the 'IRIS' box under 'Select APIs'.
  - Resubmit your application.

- Anyone submitting through IRIS A2A must have an API Client ID.
  - Software Developers
  - Transmitters
  - Issuers

*Exception: You must create a new Client ID if your existing Client ID Application is only for Income Verification Express Services (IVES) Forms Based Processing (FBP).

API Client ID Application

- **Access your e-Services application page.**
- Select Organization page: Choose **individual**.

New Application

Choose 'New Application' drop down and select 'API Client ID Application'.

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 N...

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

Firm Information

What Tax ID does this firm operate under*
◉ EIN   ○ SSN

Employer Identification Number (EIN)*
[____] - [_____:____]

What legal name does this firm operate under*
◉ Firm/Organization Name   ○ Person Name

Firm/Organization Legal Name*
[_____]

Doing Business As (Trade/Company Name)
[_____]

Business Phone

Phone Country Code*
[001-United States/Canada   ▼]

Phone Number*
[_____]

Business Address (Physical Location)

Country*
[United States   ▼]

Address Line 1*
[_____]

Address Line 2
[_____]

Address Line 3
[_____]

City*
[_____]

Province/State/U.S. Territory*
[Select   ▼]

Postal Code*
[_____]

Mailing Address

Is your mailing address different from your business address
○ Yes   ◉ No

[‹ PREVIOUS]   [SAVE]   [CONTINUE ›]

Application Details

API Label	Client ID	API Selected	Integration Type	Redirect URL	Status	View	Edit	Delete
			No records found.					

Showing Items 0 to 0 of 0   <<<Prev Page 1 ▾ Next>>>

NEW API CLIENT ID

‹ PREVIOUS   **CONTINUE ›**   Cancel

Select the "NEW API CLIENT ID" button.

Add API Client Info

The following fields are required in your JWK: **kid, kty, use, n, e, x5t, x5c**.
The **"kty"** field should be equal to **"RSA"**.

Select the "Save" button to store the entered application details.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

API Label:* **1**

Select API:
☑ SOR ☐ TDS ☐ TINM ☐ FBP ☐ IRIS **2**

API Status:*
Active ▾ **3**

Select Provider Type: **4**
☐ A2A ☐ ISP

JSON Web Key (JWK):*

5

SAVE ❯   Cancel

API Client Info

1	API Label	Self defined
2	Select API	Check "IRIS"
3	API Status	Active
4	Provider Type	IRIS can only be "A2A"
5	Json Web Key (JWK)	JWK attributes can only include the following in this order: • "kty": Key Type (must be RSA) • "kid": Key ID • "use": "sig" Public Key Use • "n": the modulus • "e": "AQAB" the public exponent • "x5c": X. 509 Certificate Chain • "x5t": X.509 Certificate SHA-1 Thumbprint Remove any other attribute names added by your JWK tool that are not in this list.

Should contain X.509 certificate using both "x5t" (X.509 SHA-1 Thumbprint) and "x5c" (X.509 certificate Chain) parameters.
• You are not allowed to use self-signed certificates.
• You can use the same public certificate as used for other IRS programs such as MeF or AIR.

A2A Consent

After you obtain your API client ID, you must complete the A2A Consent process outlined in Publication 5718, Section 3.1.2 A2A Consent.

- ➢ Login to IRS Consent App: https://la.www4.irs.gov/esrv/consent/
- ➢ From the Select Your Organization page, select the organization associated with your IRIS TCC Application.
- ➢ Select A2A Setup on the API Authorization Management page

IRS API Authorization Management

Welcome to the IRS API Authorization Management Web Application. Please select Review to view or revoke existing API Consents. Select Setup to Grant Access for a A2A Client ID.

API Consents	A2A Setup
View and/or Revoke the API Client IDs you have granted access	Setup A2A authorizations for your user account and your organization's Client ID
Review	Setup

- ➢ Enter your IRIS A2A Client ID on the A2A Authorization page.
  - ➢ Note: If you have multiple Client IDs, please use the Client ID that was assigned to you for IRIS. You can sign into your API Client ID Application to retrieve your IRIS Client ID on the Application Summary page.
- ➢ Grant access to TEST, which is needed to test software and electronic transmissions in the IRIS ATS environment.
- ➢ Grant access to PROD, which is needed to transmit live return data in the production environment.

A2A Client ID ⓘ

A2A Environment ⓘ

Select

Cancel   Grant Access

- ➢ Retrieve your Full IRIS UserID from the A2A Setup Complete page.
  - ➢ Your Full IRIS UserID must be used to generate access tokens.

A2A Authorization Page

A2A Client ID
- Enter your IRIS A2A Client ID

A2A Environment:
- TEST: IRIS ATS environment.
- PROD: IRIS Production environment.

Access Token Generation

Transmitters will use JSON WEB TOKENS (JWTs) for both Client Authentication and Authorization Grants to request an access token and refresh token.

➢ Two JWTs must be provided and will be exchanged for access tokens.
  ➢ Client JWT – Represents the client and will be used to authenticate the client.
  ➢ User JWT – Represents the resource owner/user that the client is requesting an access token for.

The JWTs must be signed and in JWT token format using the following:

Header
➢ kid (key identifier) – Identifies the key the client used to sign the JWT.
  ➢ The kid should match the kid that was provided in the JWK file on your API Client ID Application.
➢ alg (algorithm) – Identifies the algorithm used to sign the JWT.
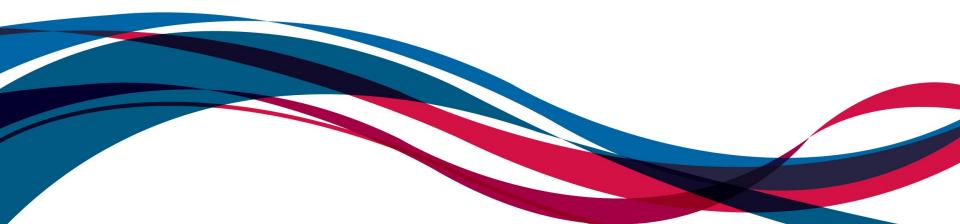 ➢ RS256 is the supported/expected algorithm.

Payload
➢ iss (issuer) – Identifies who issues the token. Must include the Client ID obtained at registration.
➢ sub (subject) – Subject of the token. Must include:
  ➢ The Client ID for Client JWT token type
  ➢ The User ID for User JWT token type
➢ aud (audience) – the IRS authorization server. The token endpoint of the auth server
➢ Iat (issued at time) – Optional. Issued at time. Numeric value of the time the token was created
➢ exp (expiration time) – Numeric value of the time when the token expires. It must be valid for 15 minutes
➢ jti (JWT ID) – Required. Provides unique identifier for the JWT. It prevents the JWT from being replayed. This is required by the IRS API Gateway.
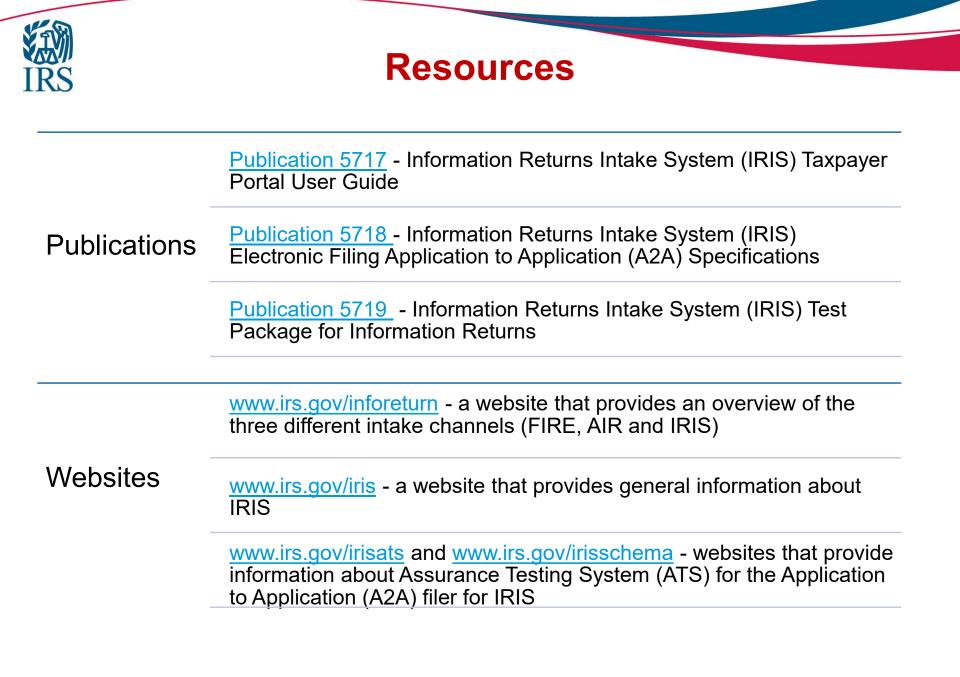
The JWT Grant type request will have the following parameters:
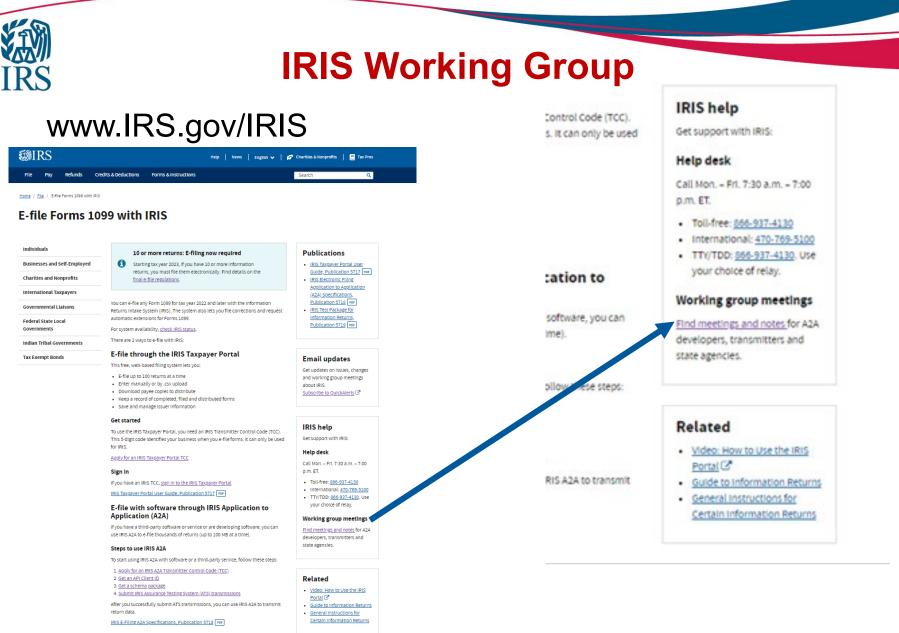➢ grant_type – required, value should be "jwt-bearer"
➢ Assertion – required, JWT value
➢ Client assertion type – required, value should also be "jwt-bearer"
➢ Client assertion – required, JWT value

Working Group Resources

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 System (ATS) for the Application to Application (A2A) filer for IRIS

IRS Working Group

www.IRS.gov/IRIS

Questions

Chat is now open for questions.

Help desk
Contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. 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