



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: October 11, 2023





# Agenda

- Welcome
  - Introduction
  - Q&A Topics
  - ATS Process
  - Available Resources



# September Working Group Q&A Topics





# Working Group

- IRIS Working Group calls are scheduled for the 2nd Wednesday of each month
- QuickAlerts will be sent and will include meeting information and link
  - You can subscribe to IRIS Quick Alerts for notification related to IRIS
    - [www.irs.gov/e-file-providers/subscribe-to-quickalerts](http://www.irs.gov/e-file-providers/subscribe-to-quickalerts)
- Meeting materials and Questions & Answers will be posted [irs.gov/iris](http://irs.gov/iris)
  - [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)
    - Currently “under construction”
- You may submit questions to [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov)
  - Subject Line and First Line of message/email body: **IRIS Working Group**
- 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.**



# FIRE

- IRIS was developed to modernize the Information Return e-filing process.
- FIRE is available to file all information returns and will remain available for the foreseeable future.
- At this time, there is no date for when FIRE will be retired.
- It is your business decision when you transition from FIRE to IRIS.
- You may transmit through both system; however, do not file identical data through FIRE and IRIS as this will cause a duplicate filing and may result in penalty.



# IRIS Forms

- For TY22 & TY23 IRIS will only accept Form 1099 Series.
  - 1097 series, 1098 series, 5498 series, 3921, 3922 and W2-G will be added in the next phase.
  - The remaining Information Returns will be transitioned to IRIS in future phases.
    - Dates are still TBD.
  - Tax years prior to TY22 must use another method to file.
  
- Form 1096 is the transmittal form used when filing paper information returns.
  - The data elements contained on Form 1096 are included in the IRIS Schema Transmission Manifest and Submission Header.
  
- You may still submit paper information returns.
  - Starting TY2023, if you have 10 or more information returns, you must file them electronically.
  
- Both IRIS and FIRE will accept Form 1099 Series for TY23.
  - You may transmit through both system.
  - Do not file identical data through FIRE and IRIS as this will cause a duplicate filing and may result in penalty notices.



# IRIS Intake

## Application to Application (A2A)

- Allows for bulk filing of Information Returns.
- Submit transmissions directly from their application to the IRIS application
- XML Format

## Taxpayer Portal / User Interface (UI)

- Allows small volume filers to file Information Returns directly to the IRS without the need for software
- User Interface (UI)
- Manually enter data into the platform via user interface screens
- Simple Form Upload
  - Issuers or transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)

## Accessing IRIS

- A user must sign in with an existing account or create a new account
- Apply for an IRIS Transmitter Control Code (TCC)
- Once TCC is assigned you can sign into IRIS.



# Completing an IRIS TCC Application

- A minimum of 2 Responsible Officials (RO) and 2 Contacts are required.
  - Exception: Only one RO and Contact is required for 'Sole Proprietorship' or 'Limited Liability Single Member' business structures.
- ROs and Contacts can be the same person.
- S Corporations are required to have a 2 ROs and 2 Contacts.
- Individuals acting on behalf of a business, organization, non-profit, or other entity must still verify their own identity before accessing IRS services online.





# Transmitter Control Codes

- A Transmitter Control Code (TCC) is a 5-character alphanumeric code that identifies the business transmitting the electronic return.
  - You will need to apply for an IRIS TCC before you can electronically file through IRIS.
- TCCs are not interchangeable between intake systems.
  - FIRE TCCs can only be used in FIRE, ACA TCCs can only be used in AIR and IRIS TCCs can only be used in IRIS.
- A separate TCC will be needed for both the Taxpayer Portal (UI) and Application to Application (A2A) intake.
  - Taxpayer Portal (User Interface) – Issuer/Transmitter TCC
  - A2A - Issuer/Transmitter TCC
  - A2A - Software Developer TCC
- You can have multiple TCCs depending on your business needs; however, it depends upon the role you selected on your IRIS TCC application.
- If an organization requires more than one TCC for any given role, a Responsible Official listed on the application should request an additional TCC by clicking on the 'Request' option under 'Request Additional TCC' on the Application Summary Page.



# Taxpayer Portal

- The IRIS Taxpayer Portal/UI does not function like the UI used in the Affordable Care Act (ACA) Information Returns (AIR) system
- Affordable Care Act (ACA) Information Returns (AIR) has two transmission methods: An Application-to-Application (A2A) channel and a Web Browser-based User Interface (UI) channel. However, the intake methods are not the same as IRIS.
  - AIR UI:
    - information returns are uploaded as XML files using the Hypertext Transfer Protocol (HTTP) over Transport Layer Security (TLS 1.2).
    - A user interface is exposed where a user will login and, if authenticated and authorized, will be allowed to upload files containing information returns.
- The IRIS Taxpayer Portal user interface points to the Taxpayer portal dashboard for manual entry or simple upload.
- Transmitters wishing to bulk file would use the Application to Application (A2A) method.
- The Taxpayer Portal allows for the Issuer/Payer information to be “saved” from year to year using the Issuer Management icon on the Taxpayer Portal dashboard.
  - The Issuer/Payer information must be entered into the Issuer Management prior to starting a new form.
  - The Issuer Management allows for 25 entries to be stored.
  - Recipient/Payee information can not be saved.
  - A2A does not allow for either Issuer/Payer or Recipient/Payee information to be stored.



# CSV Upload

- The 'Upload CSV' option is only available in the Taxpayer Portal.
  - Allows transmitters to upload files containing returns in a simple file format.
  - A2A does not use the CSV method for uploading.
- The CSV templates and template formatting guidelines are located on the Taxpayer portal dashboard within the "Upload CSV with Form Data" icon.
- Only 1 file can be uploaded at a time.
- Only 100 forms are permitted per file.
- Only current CSV templates provided by the IRS can be used.
- Double check that data fields are formatted properly in your CSV.
  - Form specific template formatting guidelines are available in the Taxpayer Portal
    - Select the "Template Formatting Guidelines" link in the FAQ section located within the 'Upload CSV with Form Data' option
  - Spreadsheet software will often format long numbers as scientific notation.
  - Spreadsheet software will often format dates in unallowable formats.
  - Be sure to save as a Comma Separated Value (CSV) file after making updates.
- CSV data will be saved into 'Unsubmitted Forms' for your review and submission.



## A2A

- Publication 5718 – Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications
  - Outlines the communication procedures, transmission formats, business rules and validation procedures for information returns transmitted A2A.
- XML Format for Bulk filing
- Transmitters and Issuers are issued a TCC in Test “T” status until required Communication Testing is conducted in the ATS environment and passed.
- A Software Developer TCC is permanently assigned in “Test” status.
  - A separate Software ID is assigned for each package.
    - Commercial Off the Shelf (COTS),
    - Online,
    - In-house
  - New Software IDs will be assigned for each tax year
    - Responsible Official should go to the Software Packages page and click the “Add Software Package” button to update your application.
- Schema package includes a sample IRIS XML Schema file
- IRIS A2A does not have a Software Development Kit (SDK) Toolkit



# API Client ID

- The Application Program Interface (API) Client ID is for A2A users to communicate directly with IRIS.
- We are aware that many users have questions about the API Client ID Application. We are working closely with our IT partners to get answers to the questions that were submitted during the last working group session.
- A JSON Web Key Set (JWKs) that represents a cryptographic key is used for e-Services API authentication and is required to complete the API Client ID Application.
- JWK criteria can be found in Publication 5718.
  - We are updating section 1.6 to provide as much detail as possible.
- The IRS does not provide recommendation for tools/software to generate the JWKs file.



# TY23 IRIS ATS





# Assurance Testing System (ATS)

- IRIS ATS has a tentative start date of November 6<sup>th</sup>.
- There are twenty Criteria-Based Scenarios to choose from.
  - Scenarios are located at [IRIS ATS](#).
  - Five scenarios must be completed.
  - Each scenario must include two unique recipients for a total of ten records.
  - If you are filing corrections, a second transmission with one submission and one record is needed.
  - If your application was marked for CF/SF program at least one scenario should include this information.
  - For an expedited review process, please submit one transmission with five submissions.



# Assurance Testing System (ATS) continued

- All 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.
- Each scenario must have a status of “Accepted” to pass ATS successfully.
- Refer to Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns, for more details.





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# Resources

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# IRIS 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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[www.irs.gov/iristcc](http://www.irs.gov/iristcc) - website to access the Application for Transmitter Control Code (TCC) and the API Client ID Application.



# Communications

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## 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”.

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## 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 \(irs.gov\)](#).

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# Questions



You may submit questions to [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov)  
Subject Line: IRIS Working Group



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# Appendix

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# Frequently Asked Questions (FAQ's)





# Frequently Asked Questions (FAQ's)

## General Questions

- 1. When are the IRIS Working Group Meeting calls?**
  - IRIS Working Group calls are scheduled for the 2nd Wednesday of each month.
  
- 2. How do participants request access to future IRIS Working Group Meeting calls?**
  - QuickAlerts will be sent to the subscribers of the Information Returns Intake System (IRIS) category with meeting information and link.
  - You can subscribe to IRIS Quick Alerts for notification of additional forms. If you're not subscribed to IRIS QuickAlerts, click the link [here](#) to subscribe. Choose the Information Returns Intake System (IRIS) category.
  
- 3. Where will the information from this Working Group Meeting be shared after the meeting?**
  - Decks and Q&As will be posted on [IRS.gov/IRIS](https://www.irs.gov/IRIS)
  
- 4. What forms can you file on IRIS?**
  - Please go to [E-file Forms 1099 with IRIS](#) to see current listing of forms you can e-file.
    - Currently IRIS will only accept Form 1099 Series. Additional Information returns, such as 1097 series, 1098 series, 5498 series, 3921 and 3922 will be added in phases.
  
- 5. Where do we file the 1096 form? FIRE or IRIS?**
  - Form 1096 is the transmittal form used when filing paper information returns. The data elements contained on Form 1096 are included in the IRIS Schema Transmission Manifest and Submission Header.



# Frequently Asked Questions (FAQ's)

## **FIRE Questions**

### **6. Is FIRE retiring/ being replaced?**

- No. FIRE is available to file all information returns and will remain available for the foreseeable future. IRIS was developed to modernize the Information Return e-filing process. At this time, there is no date for when FIRE will be retired. When a date is determined, it will be announced.

### **7. Can I still use FIRE to file my TY23 1099 Forms?**

- Yes. It will be a business decision when you transition to IRIS.

## **ATS Testing and Operational Questions**

### **8. Will there be a testing period for IRIS?**

- TY22 IRIS ATS is open now.
- TY23 IRIS ATS is tentatively scheduled for November 2023
- For additional information, please visit - <https://www.irs.gov/e-file-providers/iris-assurance-testing-system-ats>

### **9. Will there be a downtime period for IRIS?**

- IRIS system downtime for annual updates - TBD
- For scheduled maintenance, please visit - <https://www.eitc.irs.gov/iris-status>





# Frequently Asked Questions (FAQ's)

## TCC Questions

### 10. We have a TCC for FIRE, do we need a new one for IRIS?

- Yes. For each application you use, you need a separate TCC.

### 11. Is the FIRE TCC we received in 2022 still active for 2023?

- Please refer to the [About Information Returns \(IR\) Application for Transmitter Control Code \(TCC\) for Filing Information Returns Electronically \(FIRE\) website](#).

### 12. In IRIS, can we have multiple TCCs for each filing entity we have?

- Yes, you can have multiple TCCs depending on your business needs; however, it depends upon the role you selected on your IRIS TCC application.
- If you are a 'Transmitter', you can file for yourself and on behalf of others using the same TCC.
- If an organization requires more than one TCC for any given role, a Responsible Official listed on the application should request an additional TCC by clicking on the 'Request' option under 'Request Additional TCC' on the Application Summary Page.

### 13. What does the assigned TCC code look like?

- Currently, IRIS TCCs begin with 'DB' as the first two characters and have 3 additional characters which can be alpha or numeric.



# Frequently Asked Questions (FAQ's)

## A2A and UI Channel Questions

### 14. What is the difference between the IRIS A2A and UI Channels?

#### Application to Application (A2A)

- Allows for bulk filing of Information Returns.
- XML files are submitted via A2A.

#### Taxpayer (UI) Portal

- Allows small volume filers to file Information Returns directly to the IRS without the need for software through manual entry or simple upload.

\*For additional information please refer to Publication 5717.

### 15. Will payee information be saved so it will not forward to the following year?

- At this time, the Taxpayer Portal does not allow for Recipient/Payee information to be "saved". The Taxpayer Portal allows for the Issuer/Payer information to be "saved" from year to year using the Issuer Management icon on the Taxpayer Portal dashboard. Some important tips:
  - The Issuer/Payer information must be entered into the Issuer Management prior to starting a new form
  - The Issuer Management allows for 25 entries to be stored
  - A2A does not allow for either Issuer/Payer or Recipient/Payer information to be stored.



# Frequently Asked Questions (FAQ's)

## CSV Questions

- 16. In the IRIS Taxpayer Portal, can more than one 100-record upload be done under the same Tax ID?**
  - Yes. Each submission submitted via UI can contain up to 100 records. Those with a Transmitter TCC can submit multiple submissions.
- 17. Is there any way to get the .CSV file templates without logging in to IRIS?**
  - No. You must sign into IRIS. Follow guidelines in Pub 5717.
- 18. Can CSV files be uploaded using A2A?**
  - No. A2A is for XML software development. If you want to upload CSV files you will need to use UI.
- 19. Can a software developer support CSV file for IRIS Taxpayer Portal for small employers who wish to file that way?**
  - Yes. You would need an IRIS TCC for the Taxpayer Portal with the role "Transmitter". This would allow you to transmit the CSV files for your clients.