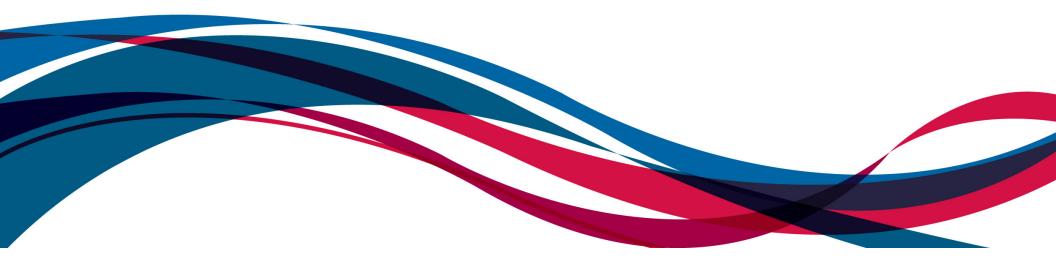# Information Returns Intake System (IRIS)
Working Group Meeting
Date: December 11, 2024

Agenda

- ➢ Welcome

- ➢ Updates

- ➢ Known Issues

- ➢ Available Resources

Updates

TY2024 Shutdown/Cutover

IRIS Production

Taxpayer Portal and A2A for all transmissions

➢ Shutdown began on December 03, 2024, at 12:00 a.m. Eastern time.

➢ Please do not attempt to access the IRIS Production environment via the Application to Application (A2A) and/or Taxpayer Portal channels during the shutdown/cutover period.

  ➢ This includes corrections and replacements.

➢ Filing Season 2025/Tax Year 2024 will open **January 10, 2025,** at 9:00 a.m. Eastern time.

  ➢ Please monitor the IRIS Status page for any updates.

IRIS Assurance Testing System (ATS)

➢ The IRIS ATS environment is available now for TY24/PY25.

We apologize for any inconvenience this may cause.

Checking Operational Status

www.irs.gov/IRIS

IRS

File   Pay   Refunds   Credits & Deductions   Forms & Instructions   Help

Home / File / E-file information returns with IRIS

E-file information returns with IRIS

Individuals

Businesses and self-employed

Charities and nonprofits

International taxpayers

Governmental liaisons

Federal, state and local governments

Indian tribal governments

Tax exempt bonds

You can e-file information returns for tax year 2022 a Returns Intake System (IRIS). The system also lets yo automatic extensions.

10 or more returns: E-filing is required.

For system availability, check IRIS status.

Get solutions to known issues.

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.

IRS

Information Returns Intake System (IRIS) Operational Status

⚠️ **IRIS Assurance Testing System (ATS) Shutdown/Cutover for Tax Year 2024/Filing Season 2025**

In preparation for Tax Year 2024/Filing Season 2025, the IRIS Application-To-Application (A2A) Assurance Testing System (ATS) environment Shutdown/Cutover for all transmissions will take place Sunday, October 27, 2024, beginning at 1:00 a.m. Eastern time until Tuesday, October 29, 2024, at 8:00 a.m. Eastern time.

Please do not attempt to access the IRIS ATS environment during this time.

We apologize for any inconvenience this may cause.

Taxpayer Portal: Operational

Application-To-Application (A2A): Operational

IRIS Assurance Testing System (ATS): Not Operational

For more information, see E-file Forms 1099 With IRIS.

IRIS Operational Status

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IRIS ATS Reminders

➢ Software Developers must pass IRIS ATS for the form series and tax year(s) that the software package(s) will support. Use the A2A software developer TCC to transmit to the ATS environment.

➢ Transmitters must pass a one-time communication test for the form series they will file. Use the A2A Transmitter TCC for the communication test.

➢ The transmitter name and EIN must match the TCC application. Do not use TINS with 000 in the Transmitter group.

➢ IRIS ATS for TY24 opened on November 4, 2024.

    ➢ Tax Year 2024 is the current year in IRIS ATS.

    ➢ Tax Year(s) 2023 and 2022 will be accepted as prior year returns.

➢ If you wish to have your Software tested and reviewed for a prior year, you must use the schema for that year.

Maintaining your TCC Application

➢ Once you have completed the IRIS TCC Application process and received your TCC, it is important that you keep your account up-to-date. This includes:

➢ Reviewing your TCC Application periodically.

➢ Ensuring proper individuals are identified on the application.

➢ Update as necessary by adding any new Responsible Officials or Contacts.

➢ Updating any address changes needed - both business and mailing.

TIP: Log in and review during off peak times

Monitor your TCC

TCC Application Updates

➢ Effective December 9, 2024, the Information Returns Application for TCC and the Information Returns Intake System Application for TCC were updated to include:

  ➢ S-Corporation as an option for Business Structure.

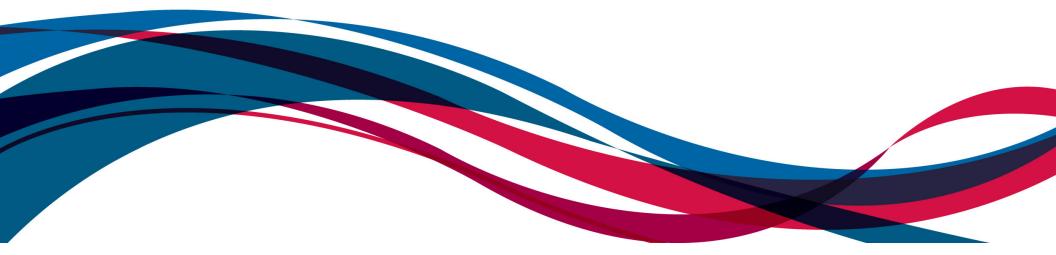   ➢ This selection will allow for a single responsible official and contact.

1099-K

➢ Calendar years 2024 and 2025 will be regarded as the final transition period for the minimum reporting threshold for Form 1099-K, Payment Card and Third-Party Network Transactions.

➢ Third party settlement organization (TPSO) will be required to report payments in settlement of third-party network transactions when the amount of total payments for those transactions is:

  ➢ Calendar year 2024 (TY24/PY25): gross amount exceeds $5,000

  ➢ Calendar year 2025 (TY25/PY26): gross amount exceeds $2,500

  ➢ Calendar year 2026 (TY26/PY27) and after: gross amount exceeds $600

*Number of transactions threshold has been eliminated.

You can find more information in Notice 2024-85

Known Issues

Form 5498

- Form 5498 IRA Contribution Information, is used to report contributions to individual retirement accounts (IRAs)

- For TY2024 Box 14a and 14b added repayment amounts and codes for:
  - EP (emergency personal expense)
  - DA (domestic abuse victim)
  - TI (terminally ill individual)

- New codes will be available for A2A transmission 01/09/2025

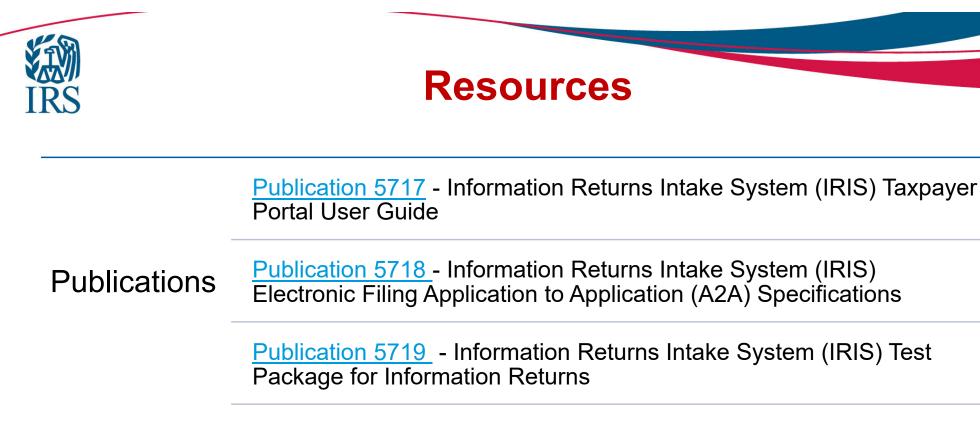- New codes will be available for Taxpayer portal transmission 02/10/2025

Form 5498 Electronic Filing Due Dates

IRS Electronic Filing	Recipient/Participant Copy
May 31	January 31- for FMV/RMD
	May 31 – for contributions

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

IRIS 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