



# Information Returns Intake System (IRIS) **Working Group Meeting**

Date: December 11, 2024





# Agenda

- Welcome
- Updates
- Known Issues
- Available Resources

Mics and Chat have been muted.

Deck will be posted to [www.irs.gov/IRIS](http://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](http://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](http://www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes).

Thank you for your participation and questions.



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# 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



Help

File Pay Refunds Credits & Deductions Forms & Instructions



## Information Returns Intake System (IRIS) Operational Status

[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 you 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.

### 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](#)



# 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



- e-services
- Online Tutorials
- Mailbox
- Modify PIN
- Profile
- Contact Us

External Services Authorization Management > Application Summary

- Firm Information
- Application Details
- Software Packages
- Authorized Users
- Application Comments
- Application Summary
- Application Submission

Doing Business as Name: [Redacted] EIN: [Redacted]  
Application Type: IRIS Application for TCC | Tracking Number: [Redacted] **Application Status:** Completed

## Application Summary

Print | Home

### Firm

Firm/Organization Legal Name:	[Redacted]
Business Structure:	[Redacted]
Business Address:	[Redacted]
Business Address City/State/Postal Code:	[Redacted]
Phone Number:	[Redacted]
Mailing Address:	[Redacted]
Mailing Address City/State/Postal Code:	[Redacted]
Combined Federal/State Filing (CF/SF) Program Participant:	[Redacted]
Firm Suitability Status:	[Redacted]





# 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](#)



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## 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



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## Working Group Resources

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# 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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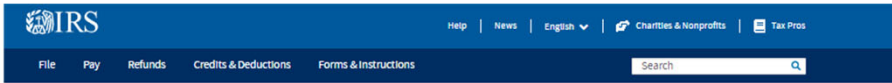
[www.irs.gov/irisats](http://www.irs.gov/irisats) and [www.irs.gov/irisschema](http://www.irs.gov/irisschema) - websites that provide information about Assurance Testing System (ATS) for the Application to Application (A2A) filer for IRIS

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# IRIS Working Group

## www.IRS.gov/IRIS



Home / File / E-file Forms 1099 with IRIS

### E-file Forms 1099 with IRIS

- Individuals
- Businesses and Self-Employed
- Charities and Nonprofits
- International Taxpayers
- Governmental Liaisons
- Federal State Local Governments
- Indian Tribal Governments
- Tax Exempt Bonds

**10 or more returns: E-filing now required**

Starting tax year 2023, if you have 10 or more Information Returns, you must file them electronically. Find details on the [final e-file regulations](#).

You can e-file any Form 1099 for tax year 2022 and later with the information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions for Forms 1099.

For system availability, [check IRIS status](#).

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.

[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](#)

#### 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

**Publications**

- [IRIS Taxpayer Portal User Guide, Publication 5717](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5718](#)
- [IRIS Test Package for Information Returns, Publication 5719](#)

**Email updates**

Get updates on issues, changes and working group meetings about IRIS.

[Subscribe to QuickAlerts](#)

**IRIS help**

Get support with IRIS:

**Help desk**

Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

- Toll-free: [866-937-4130](#)
- International: [470-769-5100](#)
- TTY/TDD: [866-937-4130](#). Use your choice of relay.

**Working group meetings**

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

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### Related

- [Guide to information returns](#)
- [General instructions for certain information returns](#)



# 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