Information Returns Intake System (IRIS)
Working Group Meeting
Date: December 13, 2023

Agenda

- Welcome
  - TY2023 operational status
  - Publication 5718 updates
  - Access Token
  - TY2023 IRIS ATS
  - Series 1099 Form updates
  - CSV upload

Information Returns Intake System (IRIS) Operational Status

TY2023 Shutdown/Cutover

IRIS Production

Taxpayer Portal and A2A for all transmissions

- Shutdown began on Wednesday, December 06, 2023, at 12:00 a.m. Eastern time.
- This includes corrections and replacements.
- 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.
- Filing Season 2024/Tax Year 2023 will open the beginning of January.
  - We will provide the IRIS Production environment Start-up date/time later via a QuickAlerts bulletin.
  - Please monitor the IRIS Status page for any updates.

IRIS Assurance Testing System (ATS)

- The IRIS ATS environment is available, but the updated documentation is not available.
- Check www.irs.gov/IRIS for Processing Year 2024 publication updates.

We apologize for any inconvenience this may cause.

Checking Operational Status

www.irs.gov/IRIS

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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 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 E-Filing A2A Specifications, Publication 5718 PDF

Forms you can e-file

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.

Related

- Video: How to Use the IRIS Portal
- Guide to Information Returns
- General Instructions for Certain Information Returns

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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. This includes Forms W-2, e-filed with the Social Security Administration. Find details on the final e-file regulations and requirements for Forms W-2.

To e-file, apply now for a Transmitter Control Code (TCC). It may take up to 45 days for processing.

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This free, web-based filing system lets you:

Publications

- IRIS Taxpayer Portal U Guide, Publication 57
- IRIS Electronic Filing Application to Applica (A2A) Specifications, Publication 5718 PDF
- IRIS Test Package for Information Returns, Publication 5719 PDF

Email updates

Get updates on issues, ch and working group meeti about IRIS.

Subscribe to QuickAlerts

IRS

Information Returns Intake System (IRIS) Operational Status

Production Shutdown/Cutover for the Information Returns Intake System (IRIS)

In order to prepare for Filing Season 2024/Tax Year 2023, the IRIS Production environment Shutdown/Cutover for all transmissions, including corrections and replacements, will begin on Wednesday, December 06, 2023, 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.

We will provide the IRIS Production environment Start-up date/time later via a QuickAlerts bulletin.

Please monitor this page for any updates. We apologize for any inconvenience this may cause.

IRIS Assurance Testing System (ATS)

The IRIS AATS environment will still be available during the Production environment Shutdown/Cutover.

Current System Status:

Taxpayer Portal: Not Operational

Application-To-Application (A2A): Not Operational

IRIS Assurance Testing System (ATS): Operational

Publication 5718 updates

Pub 5718 Updates

Location	Changes
Section 1.3 Registration and Application Process	Added new sections • 1.3.4 ‘Things you need to know before completing the IRIS Application for TCC’ • 1.3.5 'Access the IRIS Application for TCC' • 1.3.6 'Application Approval/Completed' • 1.3.7 'Revise Current TCC Information' • 1.3.8 'Deleted TCC'
Section 1.6 API Client ID	Modified step-by-step instructions • How to access the application Added additional information • JWK file creation
Section 3.1.2 A2A Consent	Modified step-by-step instructions • How to grant A2A authorization to your API Client ID through the IRS Consent App
Section 3.1.3 Access Token Generation for A2A Access Flow	Added clarifying information • JWTs and access tokens
Section 3.1.4 Operations	Table 3-4: GetStatus/Ack, • Updated URLs for Test and Production endpoints and • Removed Figure 3-9: JSON Format GetStatus/Ack Illustrative Request and • Removed Figure3-11: JSON GetStatus/Ack Illustrative Response – 200 Status Response
Section 3.3 Sample IRIS XML Schema	Added additional information about • Filing prior year returns
Section 6.1 Transmitting Corrections	Added clarifying information and Modified step-by-step instructions on • How to transmit corrections

X.509 certificate

X.509 digital security 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.
- 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 and check the ‘IRIS’ box under ‘Select APIs’, then resubmit your application.
        - The exception is a Forms Based Processing (FBP) API Client ID. That must be separate from the others.
- If there are no errors, you will see the ‘Submission Complete’ page. You will be able to access the issued Client ID.

JSON Web Key (JWK)

The set of JWK attributes need to be pasted into the *JSON Web Key (JWK)* section of your application following these guidelines:

- Must be in the order listed below
- Remove any attribute names not in the list below
- Paste the full JWK including all the beginning '{' and ending curly braces '}' to avoid errors
- A text editing tool may be useful when rearranging and/or removing attributes not listed below

- The attributes expected in JWK are:
  - "kty": Key Type
  - { "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

Note: if any of the above attributes is missing from the JWK, the JWK will be invalid.

JSON Web Key (cont.)

JWK Example


```
{
   "keys": [
      {
         "kty": "RSA",
         "kid": "20190607",
         "use": "sig",
         "n": "ruZaAO0J6QGmpXOJNs9xxgMRXiU6DZTIQD2ZVt2fGaiTY_hu9HdmH3IBO6lc32rp2O201pzwCDsloOmPXr8-
gMl5oprV8a-pAcfbhNzi4wr6FpY3aLAfjUmPDWjNUiGZxSwsiyb7OJdpGHipmC1Mz-
fH4ZZNbjP51dASWs5WOFLyMDYQ4W6mKlDQ8ku9J5rD_RDzUnjH3RRugG8q0moEtXoFZgUJp3jEggbGOPoMzRqFSp9_gXvGchzhG8
fkkzJzXCI1-fzGozjzCehlWw_h262xoWOkb0PbD5BcUNehmVg6Y-
px24f3echmsTdta3Xfq7V1X7F94ytYf4I_kSvD1vwspYFxL6uBnikPTu66uI2GuLjdGrQ1FV94pFvEpWDh0NMChRZkzs1VW6tkZZ05jc15Yu
8E8RJBeoV2zsPDIj6omvDP_JdfK9MXVmHj0OA8GCBtLi5kKxSuDqN0CbUaO0xvPzZw4aFK8dqv1UL7MO184J-3ixwfGKr1-pkZMYC5",
         "e": "AQAB",
         "x5c": [
"MIIDsDCCAhigAwIBAgIGAWsyWmY+MA0GCSqGSIb3DQEBCwUAMB4xHDAaBgNVBAMME2VzZXJ2LWFwaS10ZXN0LXRvb2wwHhc
NMTkwNTAxMDQwMDAwWhcNMjAwNTAxMDQwMDAwWjAUMRIwEAYDVQQDDAlzY290dC1yc2EwggGiMA0GCSqGSIb3DQEBAQ
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9sPkFxQ16GZWDpj6nHbh/d5yGaxN21rdd+rtXVfsX3jK1h/gj+RK8PW/CylgXEvq4GeKQ9O7rq4jYa4uN0atDUVX3ikW8SlYOHQ0wKFF
mTOzVVbq2RlnTmNzXli7wTxEkF6hXbOw8MiPqia8M/8l18r0xdWYePQ4DwYIG0uLmQrFK4Oo3QJtRo7TG8/NnDhoUrx2q/VQvsw7Xz
gn7eLHB8YqvX6mRkxgLkCAwEAATANBgkqhkiG9w0BAQsFAAOCAYEAIrr3UEV2yB73S3XYECl48A6nqGjpU1ufzFwGmncchq/E8aVBm
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v2Wchg4oYHw3Yd3wDxFLjmAzNLTfHBShjzq7EdpSu8k52TqZsrHqp3dE5ehG4YnJ+J/81M5ltE9SA40365q1RPURWMtymdNLs1VSjAb
Hw2CRXbybpNqgZ9Q5zM1Aku+NMSoNEj5H+gmUV"
         ],
         "x5t": "7a02e132b81e408e52d83506ed5edd1a89c719a2"
      }
   ]
}
```

GetStatus/Ack

Updated URLs for Test and Production endpoints

The GetStatus/Ack API request allows a transmitter to retrieve status and acknowledgement using A2A

Live Endpoint: Production environment

- https://api.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/iris/transstatusorack

Test Endpoint: ATS environment

- https://api.alt.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/iris/transstatusorack

Filing prior year return

When filing prior year (TY2022 only in PY2024)

- Use the schemas and business rules that are in effect for that tax year.
- Do not use the current year schemas and business rules.
- Do not mix or combine tax years in the same transmission or submission.
- Use the latest prior year schema and business rule package.

Corrections

Corrected information returns MUST be filed electronically if the original return was required to be submitted electronically.

- Originals filed in FIRE must be corrected in FIRE.
- Originals filed in IRIS A2A must be corrected in IRIS A2A.
- Originals files using IRIS Taxpayer Portal must be corrected using IRIS Taxpayer Portal.

A2A Access Token Generation

Presenter: LaTonia Barnaby

Locating Your IRIS UserID for A2A Access Token Generation

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

1. Login to IRS Consent App (Refer to publication for URL).
2. Select *Setup* on the *API Authorization Management* page.
3. From the *Select Your Organization* page, select the organization associated with your IRIS TCC Application.
4. Enter your *IRIS 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.
5. Grant access to *TEST*, which is needed to test software and electronic transmissions in the IRIS ATS environment.
6. Grant access to *PROD*, which is needed to transmit live return data in the production environment.
7. Retrieve your *Full IRIS UserID* from *the A2A Setup Complete* page.
   - Your *Full IRIS UserID* must be used to generate access tokens.

Next Steps: Follow guidance in Publication 5718, Section 3.1.3 *Access Token Generation for A2A Access Flow.*

TY2023
Schema Updates

Schema Updates for TY23

Schema changes:

- Prior year indicator added
- RecipientAccountNum was moved outside RecipientDetail

TY23 IRIS ATS

IRIS ATS Reminders

IRIS communication test uses your Transmitter TCC. If testing software, use your SWD TCC.

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

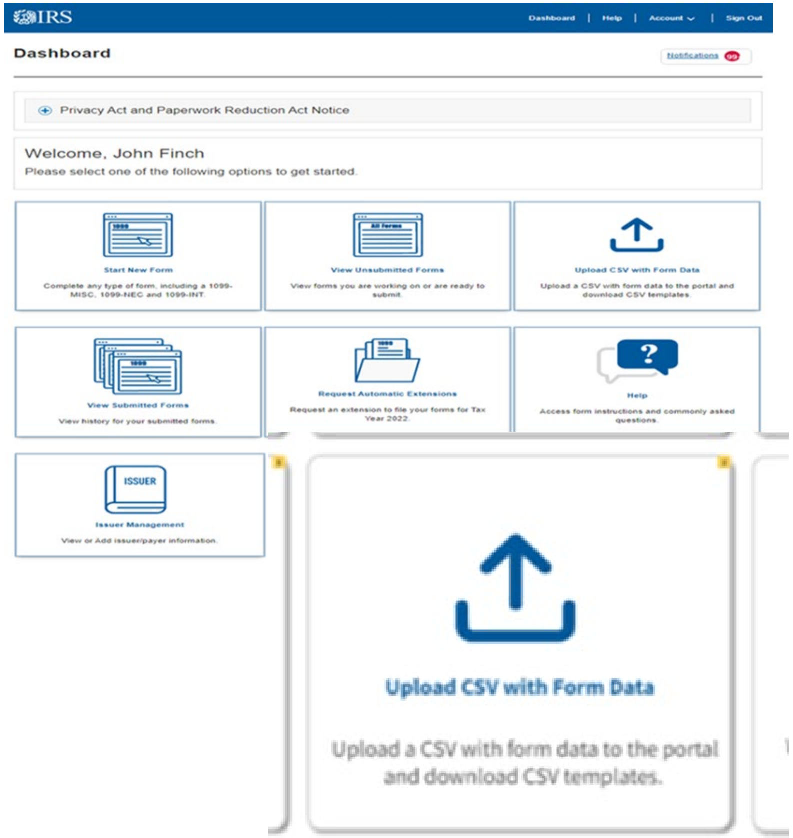
Each Taxpayer Identification Number (TIN) within the IRIS ATS Environment will use a generic digit combination created by the filer that will begin with three zeros (Ex: 000-11-1111 or 00-0111111).

CSV Upload

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.
  - Templates are only available in the IRIS Taxpayer Portal
- Verify 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.

Upload CSV



Upload CSV with Form Data

The ‘Upload CSV with Form Data’ option on the Dashboard allows the user to upload files containing returns in a simple file format. Simple File Upload is supported from desktop view only.

From the Download File Template page:

1. The user must download the file template by selecting the form type from the drop-down and click the ‘Download’ button. This will allow them to save the template on their computer. The user must download the specific template for each form type they will be filing; only CSV templates provided by the IRS can be used. The Upload File FAQ link allows the user to visit the ‘Template Formatting Guidelines’ page to download an example template and view the formatting guidelines
2. The user must complete the template(s) with their data and save as .CSV file. The CSV file can include up to 100 forms per file.
3. When the user is ready to upload their completed template to the Taxpayer Portal, they should return to the Dashboard, select the ‘Upload CSV with Form Data’ page, browse for, or drop their CSV file in the provided area, and click ‘Start’.

Download Template

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Download File Template

Please select the form type that you would like to download.

Form Type

Select One

Download

Upload File

Browse and upload your file. Each row in your file will be uploaded as a separate form. Your CSV file will not be retained in the system.

Important Information About File Upload

1) Only 1 file can be uploaded at a time.

2) Only 100 forms are permitted per file.

3) Only CSV templates provided by the IRS can be used. Be sure to save as a Comma Separated Value (CSV) file after making updates.

Browse or drop the csv file here.

Start

FAQs

Upload File

Please note that all rows in your file must adhere to the following guidelines for completing the CSV template:

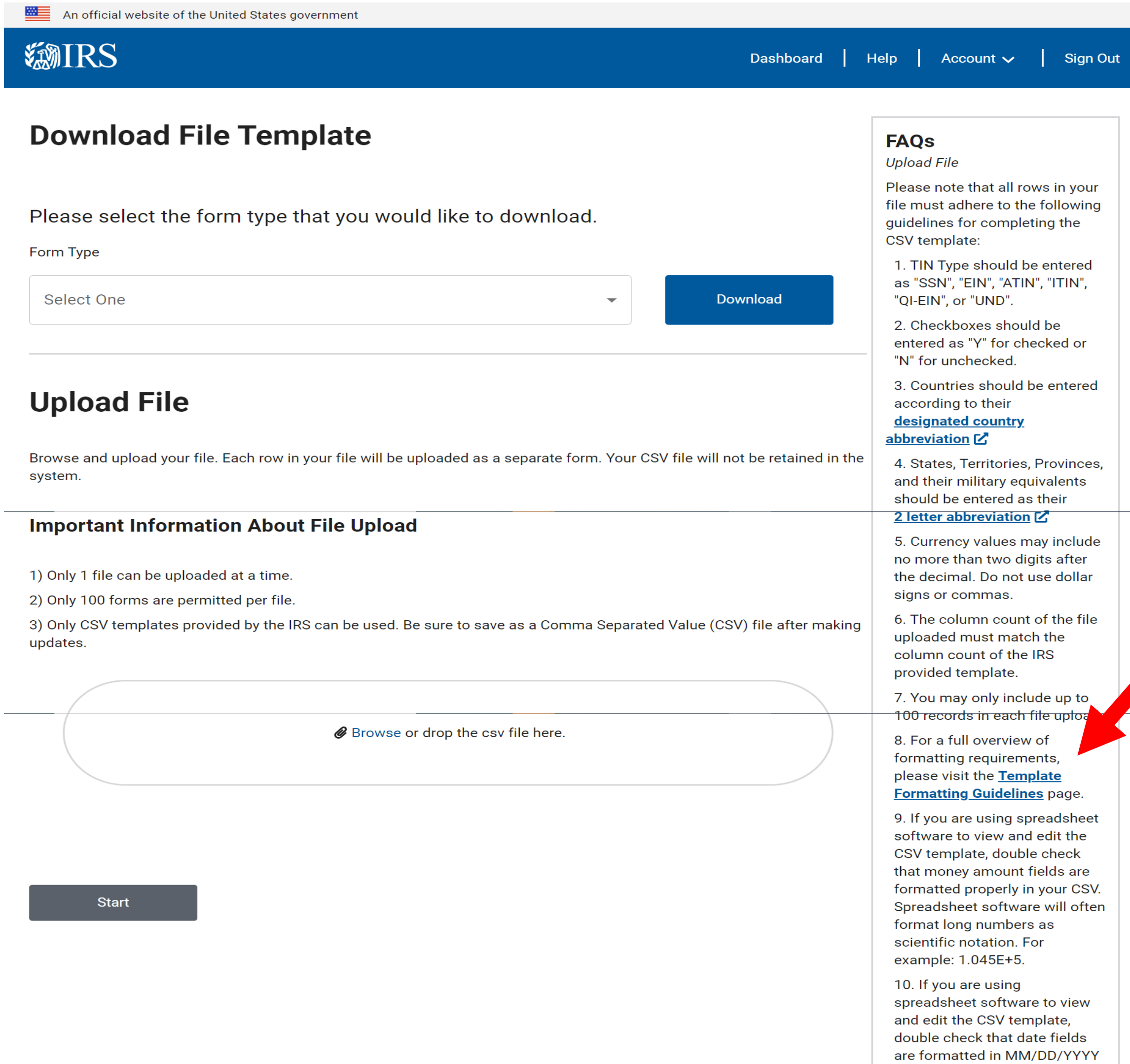
1. TIN Type should be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND".
2. Checkboxes should be entered as "Y" for checked or "N" for unchecked.
3. Countries should be entered according to their **designated country abbreviation**
4. States, Territories, Provinces, and their military equivalents should be entered as their **2 letter abbreviation**
5. Currency values may include no more than two digits after the decimal. Do not use dollar signs or commas.
6. The column count of the file uploaded must match the column count of the IRS provided template.
7. You may only include up to 100 records in each file upload.
8. For a full overview of formatting requirements, please visit the **Template Formatting Guidelines** page.
9. If you are using spreadsheet software to view and edit the CSV template, double check that money amount fields are formatted properly in your CSV. Spreadsheet software will often format long numbers as scientific notation. For example: 1.045E+5.
10. If you are using spreadsheet software to view and edit the CSV template, double check that date fields are formatted in MM/DD/YYYY

Sample of Downloaded Template

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	Form Type	Tax Year	Payer TIN T	Payer Taxp	Payer Nam	Payer Busir	Payer Busir	Payer First	Payer Midc	Payer Last	Payer Suffi	Payer Cour	Payer Addr	Payer Addr	Payer City/	Pay

1099-MISC

Template Guideline Link



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Download File Template

Please select the form type that you would like to download.

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Select the Formatting Guide

Template Formatting Guidelines

Download Example File Template

Please select the form type that you would like to download.

Form Type

Select One

1099-MISC

Download

FIELD	GUIDELINES
TIN Type	Must entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND". 1. Social Security Number (SSN) - an individual, including some sole proprietors 2. Individual Taxpayer Identification Number (ITIN) - an individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN 3. Adoption Taxpayer Identification Number (ATIN) - an adopted individual prior to the assignment of a SSN 4. Employer Identification Number (EIN) - a business, organization, some sole

Sample of a Template Guide

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-MISC	
B	Tax Year	2022	
C	Payer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Payer Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Payer Name Type*	Business or Entity Name	· Must be entered as "B" for Business Name or "I" for Individual
F	Payer Business or Entity Name Line 1	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
G	Payer Business or Entity Name Line 2		· Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) · May not contain leading, trailing, and adjacent spaces
H	Payer First N	John	· Required if Name Type = "I"

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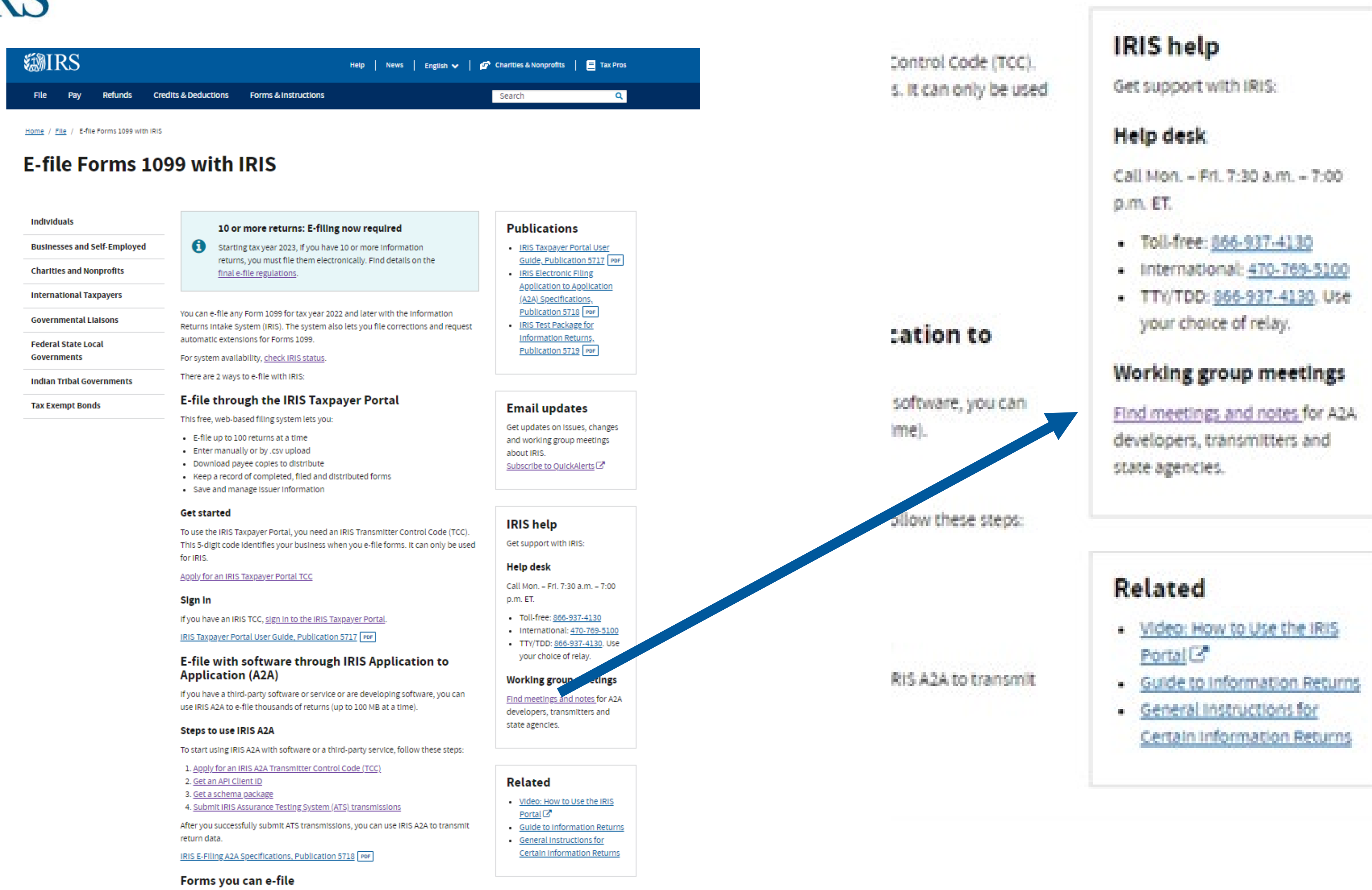
Working Group Resources

IRIS Working Group



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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 E-Filing A2A Specifications, Publication 5718 PDF

Forms you can e-file

Publications

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

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.

Related

- Video: How to Use the IRIS Portal
- Guide to Information Returns
- General Instructions for Certain Information Returns

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- General Instructions for Certain Information Returns

IRIS Working Group (cont.)

An official website of the United States Government

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IRIS working group meetings and notes

- Enrolled Agents
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- Enrolled Actuaries
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- Modernized e-File
  - Become an Authorized e-file Provider
  - Authorized IRS e-file Provider Locator Service for Tax Professionals
  - QuickAlerts
  - e-News Subscriptions
  - Electronic Filing Options for Business and Self-Employed Taxpayers
  - QuickAlerts "More" e-file Benefits for Tax Professionals
  - Modernized e-file (MeF) Forms
  - Approved IRS Modernized e-File Business Providers

The IRS holds monthly working group meetings to provide updates and support for the Information Returns Intake System (IRIS). The meeting is for software developers, transmitters and state agencies interested in the IRIS Application to Application (A2A) intake system.

Meetings are usually held the **2nd Wednesday of the month at 1 p.m. Eastern time**.

We publish meeting notes afterward.

Join a meeting

Register now

Get notified about IRIS

For email updates on IRIS, subscribe to QuickAlerts for IRIS.

Meeting notes

View slides and questions and answers from meetings:

September 13, 2023

Slides: IRIS working group September 2023 PDF

Q&As: IRIS working group September 2023 PDF

October 11, 2023

Slides: IRIS working group October 2023 PDF

November 8, 2023

Slides: IRIS working group November 2023 PDF

Help desk

Contact the help desk Monday through Friday 7:30 a.m.–7 p.m. Eastern time. 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.

Related

IRIS Schema and Business Rules

IRIS Assurance Testing System (ATS)

IRIS Transmitter Control Code (TCC)