Information Return Intake System (IRIS)

Working Group Questions and Answers

January 17, 2024

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General Questions:

1. Can we download the slides somewhere?

   Response: The PowerPoint will be posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes.

2. I've never received a link or email with the decks and this is my 4th meeting.

   Response: The PowerPoint presentation is not emailed to attendees. The PowerPoint is posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes.

3. Will there be a recording of this meeting to refer to later?

   Response: Meetings are not recorded. The PowerPoint will be posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes.

4. How are you answering questions in this chat that do not make it for the Q and A during this presentation?

   Response: All questions are being gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: IRIS working group meetings and notes.

5. Similar to AIR, is there an IRIS helpdesk email address--this might be an easier way than phone call to follow-up on transmission status if needed after the 7-day waiting period. thank you.

   Response: IRIS does not have an email address. Contact the help desk Monday through Friday 7:30 am – 7:00 pm EST. Listen to all menu options.

Registration Questions (TCC, API Client ID, JWK, etc.):

6. Missed deadline for new TCC.

   Response: You can apply any time however it is suggested that you submit your IRIS Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. After the approval of your application, a five-character alphanumeric TCC will be assigned. The IRS will send a letter with this information to the mailing address on your application. You can always sign into your IRIS Application for TCC to monitor the status of your application and view your TCCs on the Application Summary page.

7. Can I apply to Transmit for myself and a company?
   Response: You may file returns for your business and on the behalf of other businesses with the Transmitter Role. For additional information see Publication 5718.

8. I can't even complete an application for a TCC. My ID.me only lets me select an individual not the non-profit I report.

   Response: See section 1.3.5 in Publication 5718 or contact the help desk.

9. How can we tell what system our TCC is for?

   Response: You may check your e-Service application profile which lists all the products assigned to your company.
   The IR Application for TCC is for the FIRE System.
   The IRIS Application for TCC is for IRIS.
   If you need assistance, 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.

10. We can't figure out where the owner ("responsible official") needs to sign, our status still says "pending" under Terms of Agreement Status.

    Response: Have the additional Responsible Officials sign into the IRIS Application for TCC link. Once they have signed in, they will need to select 'Individual' on the 'Select Your Organization' page. On the next screen, they will need to select the view/edit icon to view the application. Once they have completed reviewing the application, they will need to enter their PIN on the 'Application Submission' page.
    If additional assistance is needed, please have the Responsible Official call 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
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    The IRS welcomes calls via your choice of relay.

11. So if a person's thing has said signature required for a week and her id.me account needed updated, should we delete her and then re-add her?

    Response: There is no need to delete and readd the RO. The additional Responsible Officials sign into the IRIS Application for TCC link. Once they have signed in, they will need to select 'Individual' on the 'Select Your Organization' page. On the next screen, they will need to select the view/edit icon to view the application.

Once they have completed reviewing the application, they will need to enter their PIN on the 'Application Submission' page.

12. We have an AP software that has a file download capability. The vendor has tested. Do we as a third party submitter have to test?

    Response: Transmitters must use approved software that has passed IRIS ATS to prepare and transmit information returns and they must complete a one-time communication test that is error-free. More information can be found in Publication 5719.

13. Our application wouldn't let us choose the transmission method for IRIS. How can I choose IRIS?

    Response: Go to www.irs.gov/iristcc
    Click on the ‘Access IRIS Application for TCC’
    Sign in using your existing account. If you don't already have one, create an account.
    The system will take you to the ‘Select Your Organization’ page.
    Select ‘Individual’, the system will take you to the ‘External Services Authorization Management (ESAM)’ landing page.
    Click on the arrow next to ‘New Application’ and select ‘IRIS Application for TCC’.

    If you do not see the 'Select Your Organization' page and the option to apply is not available:
    Select 'Profile' at the top of the page.
    Select 'Switch Organization'
    Follow the steps above.

    If you are still having issues after following the steps above, please call 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.

14. My TCC was deleted but when I apply for a new one, I get an error message that I already have a TCC number. Unable to apply for TCC.

    Response: More information is needed to assist with this issue. Please call 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.

15. Our firm's application is completed, but when we log in thru ID.me, and click on our organization, it does not show the TCC code, for the transmitter to start the filing process.

    Response: Please have the responsible official access the application to obtain the TCC and verify the TCC was obtained for the Taxpayer Portal. If Responsible Official is not able to obtain the TCC, please call 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
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16. My company's manager manages two companies and when he goes into the signature part in IRS, he sees both of the companies he manages. He was able to complete one of the companies but when he clicks on the other company, it takes him to the other company he just signed/complete. What to do?

    Response: Please call 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
    The IRS welcomes calls via your choice of relay.
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ATS Testing:

17. How do you test a csv file for the Taxpayer Portal?

    Response: The CSV files is used for live data and there is no testing. The CSV file templates are only available in the Taxpayer Portal.
    Only CSV file template provided by the IRS can be used.

18. Is ATS not checking some/all of the Business Rules?

    Response: For TY 2023 ATS, submission header rules that are "report error" were not enabled. However, TY 2024 will have these rules enabled to ensure testing and production are more aligned.

19. How long does assurance testing take to complete?

    Response: Once the e-help desk has moved you from Test to Production, and you have granted access to the A2A Client ID, you can immediately submit in the production environment. You should receive an email informing you of your status change. We also encourage you to check your status in the system. For more information on IRIS Assurance Testing ((R(S ATS), please review Publication 5719.

20. For A2A, it's indicated that you must pass 5 scenarios in ATS before submitting to Production. If we are only going to file 1099QA forms (which is one of the 20 scenarios), should we only submit 1099QA scenario 5 different times?

    Response: If you do not develop software for at least five form types, please send at least one submission for each form type you are developing, repeating form types as needed for a total of five submission with two recipients each.

IRIS Questions:

21. I noticed when signing into IRIS portal, I choose which TCC to use. Does this mean forms submitted through A2A appear in the Submitted Forms records in the IRIS portal, under the A2A TCC?

    Response: In processing year 2024, only the Portal TCC should be available to use in the IRIS portal. No A2A submissions are viewable in the Taxpayer Portal.

22. Please increase the timeout time on the iris web portal.

    Response: This request is being shared; however, there is no information if or when this will be implemented.

23. Am I correct that recipient information cannot be carried over from year to year within the IRIS system? Some practitioner transmitters asked if the recipient information (name, address, TIN) can be carried over to subsequent year to reduce keystroke entries in the subsequent year.

    Response: 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.

24. Is there a limit of 25 on the number of Issuers you can save?

    Response: The Issuer Management allows for 25 entries to be stored.

25. Is a transmittal form required even though forms were submitted through IRIS?

    Response: 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.

26. Is IRIS, just processing for 2023, only 1099Nec and 1099Misc?

    Response: Please refer to https://www.irs.gov/filing/e-file-forms-1099-with-iris for a list of forms available to be filed through IRIS.

27. Do you utilize the TIN control codes for the TIN matching?

    Response: IRIS uses the name controls and TIN submitted codes to find TIN matches in the IRS database.

28. In the past I have sent out 1099s using my LLC name, but used my personal SSN on the 1099's, as I file jointly with my wife. Can I continue to do this?

    Response: Returns must be filed using the legal name of the Tax Identification Number being used. If you are unsure of what name/TIN combination you should be using, contact the Business and Specialty tax help line at 800-829-4933.

29. If entering a business name, do you need to have a 1st name, last name or just the business name for a recipient?

    Response: If the recipient is a business, then you would want to use the business name. If it is an individual, then use the individual's name. The legal name format should always match the TIN being used.

30. How do we input a DBA?

    Response: The legal name must be entered on Name Line 1. The DBA name may be entered on Name Line 2.

31. The DBA works fine for the recipient. It is the Payer that is the issue. It worked for our business having the sole proprietors name and the business name but for the other clients we do 1099's for only the individual name or business name works but not both. We have always had both for the payor on the 1099's prior to moving over to IRIS. How to do the DBA for the payor?

    Response: The legal name must be in Name Line 1 and the DBA may be entered in Name Line 2.

32. I have a contractor who is a sole proprietor and was previously using an SSN and has now provided a new W9 with an EIN that they are using for another business owned by the same person. Is this ok?

    Response: Please see Publication 1635, Understanding Your EIN. This publication provides general information on Employer Identification Numbers (EINs) and has several topics that may help you determine if the update this contractor provided is correct.

33. What is the proper way to input APO or Puerto Rico address?

    Response: APO and U.S. possession addresses should choose United States for Country of residence if using the Taxpayer Portal. If you are using a CSV File, you would follow the domestic address format in the guideline template.

34. Please show the Issuer name on the dashboard in addition to the Receipt ID. It is very awkward to open each line in see the Issuer.

    Response: This request is being shared; however, there is no information if or when this will be implemented.

35. I am IT and not Finance but I have to help Finance with filling out the templates. It was very easy, except for the state part. I have absolutely no idea how the state part works.

    Response: The Combined Federal/State Filing (CF/SF) program transmits data for forms participating in the program to states that participate in the program. The data for the recipient is sent to the state entered on the state section of the form. If the state does not participate in the CF/SF program, you will need to contact the state for filing instructions.
    For a list of participating states and forms, refer to Pub 5718 (A2A) or Pub 5717 (Taxpayer Portal).

36. State/Payer ID field won't accept "/" or "-". How should info be typed in?

    Response: There are no special characters or spaces allowed in this field.
    In the formatting template, up to two states may be entered. The CSV File has the columns titled as : State 1 and State 2. You will need to put them in the correct columns.

37. Does the system send state copies of 1099-NEC to the indicated State?

    Response: The IRS forwards information returns indicating Combined Federal/State (CF/SF) to the appropriate participating state listed on the information return. For a list of participating states and forms, refer to Pub 5718 (A2A) or Pub 5717 (Taxpayer Portal).

38. Does a state filing only apply to the issuer? If a recipient lives in another state do we need to file a federal and state report?

    Response: Please contact your state for their filing requirements. The Combined Federal/State Filing (CF/SF) program transmits data for forms that participate in the program to states that participate in the program. The data for the recipient is sent to the state entered on the state section of the form.

39. Is there a list of states participating with IRIS?

    Response: A list of participating forms and states can be found in Publication 5717 and Publication 5718.

40. Can Form 1099-NEC be submitted separately from Form 1099-INT?

    Response: In the Taxpayer Portal you may submit forms separately or in the same submission. If you are using a CSV file, each file may only contain one type of form. On the Unsubmitted Forms page, select the forms you wish to submit at that time. You may go back and submit additional forms as needed. In A2A, each submission group has the same form type. Multiple submissions of different form types may be included in one transmission.

41. How do I review information keyed into forms but have not been submitted?

    Response: To review the information, you may download a PDF copy of the form from the unsubmitted page/table or you may view the information on the unsubmitted forms table on the taxpayer portal.

42. Can we get a template for CSV format or do we have to format the document (not A2A)?

    Response: The CSV file template is available in the Taxpayer Portal.
    Only CSV file template provided by the IRS can be used.

43. How many rows are you allowed to have when submitting the CSV file in the Excel template?

    Response: Each CSV file holds up to 100 records and you may submit an unlimited number of templates.

44. We have downloaded the CSV format. Is there a guide as to the file elements to be inserted in the Excel/CSV file? Showing character alpha/numeric layout?

    Response: The Template Formatting Guidelines are available on the Taxpayer Portal under the Upload CSV with Form Data tile. After selecting the tile, on the right side of the screen, under FAQs, #8 has a link to the Template Formatting Guidelines page. You may download the template for the specific form you are filing. Each form has a specific value for its data elements and it may not be the same attribute on another form.

45. I am receiving errors when trying to upload 1099 CSV information for recipients living abroad. Their addresses are not being accepted.

Response: Please refer to the CSV File Template Formatting Guidelines page. Foreign address guidelines are provided on the page under the Form Type Box.

46. We have 3 accounts still processing several days--rest have been approved- any issue on how long we wait?

    Response: IRIS has a 7 day processing time frame.

47. Receiving an "Internal Server Error" every day when working through the IRIS portal. I can get in for an hour or two then get the message, then can't get in until late in the day. Seems like system is getting overloaded?? Have had this happen every business day since it opened on the 10th. We are a transmitter for many filers.

    Response: Thank you for your feedback, we are aware of the issue. Due to the high demand, you may have to wait longer than usual to access the system. We apologize for the delay.

48. I have submitted forms - received a notice rec'd with errors - I have the one that needs corrected on the screen - I actually need to void it but don't see where to do that.

    Response: File corrections with zero amounts to void incorrect 1099s.

49. How do we correct a wrong entry?

    Response: See Publication 5717 for steps to file corrections for wrong entries.

50. The error was because the taxpayer incorrectly filled out the w-9 so If I just zero it out and resubmit it will basically void it?

    Response: Zeros will void out a record.

51. I entered $0 in non-employee compensation amount in order to correct the 1099 that should not have been sent, since there is no VOID - It will not allow that as a fix.

    Response: The option to enter $0 has been allowed on all fields as of 1/30/2024.

52. I have error message SMF018. Company had a name change but have filed all payroll returns with the new name since 2nd quarter.

    Response: The error message SMF018 states : If Business Name in Issuer Detail has a value, then TIN and Business Name must match IRS records. Taxpayers or their authorized representative may call the Business & Specialty Tax Line at 800-829-4933 to confirm their business name and EIN or request EIN Verification Letter 147C. The hours of operation are 7:00 a.m. - 7:00 p.m. local time, Monday through Friday.

53. We are receiving the acknowledgement as Accepted with Errors for all the submissions with the error code "SHAREDIRFORM014" even though the TIN and name were correct.

    Response: The January Working Group Meeting Slide #11 addresses this issue in depth. Please review the slide 11. Also refer to General Instructions for Certain Information Returns on Recipient Names and TINS.
    The SHAREDIRFORM014 states: If Person Name and TIN in Recipient Detail have a value, they must match the IRS database. Refer to Pub 5718(17) for more information.

54. Is there an easy way to make a correction on the Payer one time rather than going into each 1099 separately?

    Response: The payer information may not be corrected within the IRIS platform. Follow the guidelines in Pub 5717 to submit corrections to issuer information.

55. The return address on printed 1099-NEC has street address, city, state, zip code all printed on one line. Is that right?

    Response: The street address, city, state, zip code all print on the same line.
    If you do not have a liaison and have questions, please call 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.

56. Can the forms be printed for review prior to submitting?

    Response: Forms are available to review prior to submitting on the unsubmitted page/table.

57. Please provide the acknowledgements in PDF formats.

    Response: This request is being shared; however, there is no information if or when this will be implemented.

58. The acknowledgements are not opening in adobe acrobat but rather a file format that I am not familiar with and am unable to read the acknowledgements.

    Response: This request is being shared; however, there is no information if or when this will be implemented.

59. Can we download the forms with a redacted SSN? or EIN?

Response: There currently is not a way for users to redact personal information on the PDF download.

60. Please provide the recipient copy of 1099 NEC in ONE pdf form 3 to a page so they can be printed efficiently.
Response: This request is being shared; however, there is no information if or when this will be implemented.

61. When will Waivers for 2023 be confirmed?

    Response: Waivers cannot be submitted through IRIS. Please refer to the Waiver instructions for submitting your request.

FIRE Questions:

62. Has FIRE been having some issues letting people in by chance? I have been trying to login and I'm having a hard time getting in.

    Response: Please visit www.irs.gov/FIRE for more information.
    If you need assistance, 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
    The IRS welcomes calls via your choice of relay.
    TTY/TDD: 866-937-4130

63. How do I find out when a FIRE code was created when I do not have access to the ID.me account associated with it?

    Response: If you need assistance, 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
    The IRS welcomes calls via your choice of relay.
    TTY/TDD: 866-937-4130

64. Do I need a new ID.me to apply for a FIRE TCC if I already have an IRIS TCC? I requested a new TCC through my IRIS account, but not sure if that's correct. Thank you.

    Response: Please visit www.irs.gov/FIRE for more information
    If you need assistance, 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
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