

**Information Return Intake System (IRIS)
Working Group Questions and Answers
April 10, 2024**

Table of Contents	
General Questions	2
Application Questions	2
ATS Testing	3
IRIS Questions	3
Non-IRIS Related Questions	7

We welcome constructive questions and comments. As IRIS is still a new system, we are continuing to implement and improve working processes to provide users with responses and answers to all questions and concerns. We may not be able to provide a response to some questions during the meeting as research may be needed. If we did not get to your question on the call, it will be listed below. We do not post duplicate questions, negative comments or items that need one on one attention.

General Questions:

1. What is the link to view the slides?

Response: Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to [IRIS working group meetings and notes](#) following the call.

2. 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](#).

3. What is the link to site to view questions?

Response: All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: [IRIS working group meetings and notes](#).

4. Is IRIS replacing FIRE?

Response: Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.

5. Does IRS have a timeline for having IRIS replace AIR?

Response: We do not have a date or timeline when IRIS will replace AIR.

6. Is there an IRIS helpdesk email address or another way to submit typed out suggestions?

Response: IRIS does not have an email address or another method to submit typed out suggestions. Suggestions may be submitted through the Help Desk Monday through Friday 7:30 am – 7:00 pm 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.

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

7. We are having problems with creating a new application for IRIS. We are able to get to the site but we are not seeing "Create a New Application".

Response: Before applying, please review the [tutorial PDF](#), which provides step-by-step instructions for applying for an IRIS TCC.

If you need additional assistance, please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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8. Can we continue to use same TCC used in current FIRE files, for files submitted under IRIS system? Also where we can find the full XML schemas for each 1099 forms?

Response: TCCs are not interchangeable between intake systems. FIRE TCCs can only be used in FIRE, AIR TCCs can only be used in AIR and IRIS TCCs can only be used in IRIS.

Schemas will be delivered to your SOR mailbox after you register for your IRIS TCC. A Secure Object Repository (SOR) mailbox is available to anyone that has an active registered user account in e-Services.

To get the IRIS Schema Package, a taxpayer must:

- Have a completed IRIS A2A TCC Application
- Select the “Software Developer” role or business structure of “State Government Agency”, “Local Government Agency”, or “Federal Government Agency”

ATS Testing:

9. When using the IRIS testing system is there a way to get a Accepted with Errors return status?

Response: You can get the status Accepted with Errors in ATS. All Business Rules will be active in ATS for TY2024/PY2025.

IRIS Questions:

10. Are there any states that use GenTax now on IRIS?

Response: Please contact your state to determine if they use GenTax.

11. For the States that are planning to intake the same format that IRIS uses, is there a possibility to get the IRS to provide some XML files that are known to be good, as well as some XML files that have known errors that we can use to verify our systems are handling the XML data properly? (Basically positive and negative test data.)

Response: XML samples are provided in the schema package. We don't provide test data other than the scenarios provided in Publication 5719 used for IRIS ATS.

12. Are there upload limitations using IRIS?

Response: The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. The IRIS A2A intake method has a limit of 100MB per file size.

13. Is the 100MB limit just a Portal thing or even something applying to A2A?

Response: The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. The IRIS A2A intake method has a limit of 100MB per file size.

14. Is the 100MB limit under review to increase the size limit?

Response: There are no plans to increase the filing size limit of 100MB at this time.

15. Will the A2A file layout be updated to accept decimal values (cents) for those form types which require all values for gross disbursement to be filed (ex 1099-Q/1099-QA)?

Response: This issue is currently being reviewed. Additional guidance will be provided.

16. Rounding is not consistent with current guidance from IRS in the 1099 instructions. We need to be able to enter both dollars and cents. This is not just related to a few 1099s.

Response: Amounts under 50 cents round to zero. Increase amounts from 50 to 99 cents to the next dollar. For example, \$1.49 becomes \$1 and \$2.50 becomes \$3. If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

17. Will the IRIS system be similar to the AIR system and return TIN mismatch errors for A2A transmissions?

Response: IRIS completes recipient TIN validation at the time of submission and will report an error for name/TIN mismatches (similar to AIR).

18. Can you verify TINs with IRS before submitting the 1099's? Where can you do that? Where can you find the mismatch program?

Response: You may verify Recipient TINs using the [TIN Matching](#) Service. Refer to Pub. 2108 A.

You may verify your EIN by calling the Business & Specialty Help Line at 1-800-829-4933.

19. I followed the details in uploading the CSV file but didn't get any indication as to what was wrong.

Response: The IRIS system will give you an error message if there is an issue with your file. To fix the issue, you need to compare your file to the CSV Formatting Guidelines. To find the Formatting Guidelines: in the Taxpayer Portal, click the Upload CSV with Form Data tile, on the next page under the FAQ's #8 has the Template Formatting Guidelines. You may download the Formatting Guidelines for each form.

Tips for troubleshooting CSV errors were provided in the March Working Group Slides that are posted on the IRIS working group meetings and notes web page: [IRIS working group meetings and notes](#).

If you have confirmed the information entered in the file is correct with what is provided in the Formatting Guidelines and you are still having issues, please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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20. You mentioned that corrections should not be submitted via CSV. Originally, I had submitted a CSV file in IRIS but also submitted them in FIRE as the status in IRIS was Accepted with Errors. So I submitted CSV files with 0 amounts to remove duplicate reporting. Is that the correct way for 2023?

Response: You cannot file a CSV file template for corrections. Correction instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal.

If you continue to have questions after reviewing the correction instructions, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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21. For the accepted with errors acknowledgement in ACA, there were many cases where a correction may not be needed. In IRIS, is a correction required or if the data is actually accurate there is no need for a correction?

Response: The Status “Accepted with Errors” means that the IRS has completed processing the file and has found error(s). Records accepted with errors are considered accepted by the IRS. However, every effort should be made to provide a correct information return by filing corrections for these errors. IRIS completes recipient TIN validation at the time of submission and will report an error for name/TIN mismatches.

22. Can you please move some of the schema requirements up to business rules so we can get fewer rejections that should really be Accepted with Errors? Example 1 address missing should not be a rejection but Accepted with Errors.

Response: The IRIS requirements are intended to improve the quality of data the IRS receives. We are not able to change the address requirement at this time. If you have other suggestions, please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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23. Do we know when 5498 or 1098 series will be added to IRIS?

Response: Beginning 07/01/2024, IRIS will add 13 Information Returns to the Taxpayer Portal intake for TY23/PY24. These forms will be added to IRIS Application to Application (A2A) intake for TY24/PY25 beginning in January 2025.

- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

24. Will IRIS system be able to better handle 1099 reporting by the Jan 31 deadline for 2024 tax year then it did this year?

Response: We continue to monitor the performance of IRIS and IT will make improvements as necessary to ensure the system is ready for the January 31, 2025. deadline.

25. When will IRIS go live for TY2024?

Response: The date for TY24/PY25 is still TBD.

Non-IRIS Related Questions:

26. I'm having issues with IRIS accepting an authorized contact. We are still waiting for a PIN. Who do I call to fix issue?

Response: For PIN issues related to Form 8821 or 2848, please call the business unit at 800-829-4933 or the phone number listed on the form for assistance.

For IRIS TCC and application issues, please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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