

**Information Return Intake System (IRIS)  
Working Group Questions and Answers  
May 8, 2024**

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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 Information:

- 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.
- 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](#).
- All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: [IRIS working group meetings and notes](#).
- Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.
- Businesses will need to decide when to switch from FIRE to IRIS. We do recommend you start to familiarize yourself with IRIS before FIRE shuts down.
- We do not have a date or timeline when IRIS will replace AIR.
- 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.):

1. Do we need a new Application Type (We do have already an IR-TCC) to start using IRIS?

Response: You will need to apply for an IRIS TCC before you can electronically file through IRIS. IR-TCC is for FIRE. FIRE TCCs can only be used in FIRE and IRIS TCCs can only be used in IRIS. The application process is usually completed within 24 hours but could take up to 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours. Please refer to Publication 5903, IRIS App for TCC Tutorial, for information on how to complete an IRIS application for TCC.

2. The IRIS TCC application requires 2 authorized users if the business structure is a corporation. Is there any way around this for c corporation with a single owner? Or should I just select sole proprietor, even though that is not my business structure?

Response: When completing the application, you should select the appropriate business structure for the EIN. Selecting the incorrect business structure could cause issues in the future. A corporation is required to have two authorized users. Please call the Help Desk number listed in the General Information section above if you have additional questions. Please refer to Publication 5903, IRIS App for TCC Tutorial, for information on how to complete an IRIS application for TCC.

3. We are issuing 1098, 1099-INT and 1099MISC for Lenders, borrowers and vendors. Are we issuer or transmitter?

Response: Publication 5903, IRIS App for TCC, explains the Issuer and Transmitter roles. An Issuer TCC is for businesses that only transmit for the company on the application. A Transmitter TCC is for third-party businesses that transmit on behalf of their own and/or other businesses.

### ATS Testing:

4. Is there a test site where software developers can test the IRIS upload file?

Response: IRIS has a production and test site for use with the A2A intake method. Please refer to the [IRIS ATS webpage](#).

### IRIS Questions:

5. I thought IRIS exclusively used A2A method. But is there a portal to submit files online?

Response: IRIS has two intake methods:

1. Application to Application (A2A)

The IRS offers the IRIS Application to Application (A2A) filing method which requires special software or a third-party provider to use. A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns. For more information about IRIS A2A, refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

2. Taxpayer Portal / User Interface (UI)

The Information Returns Intake System (IRIS) Taxpayer Portal is a system that provides a no cost online method for taxpayers to electronically file information returns. The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a comma-separated Values (CSV) file. For more information about IRIS Taxpayer Portal, refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

6. Can an organization split their 1098-T submissions between FIRE and A2A for tax year 2024?

Response: You may file Form 1098-T in both IRIS and FIRE; however, do not file identical data through FIRE and IRIS as this will cause a duplicate filing and may result in penalty notices.

7. I thought I heard before website submissions are limited to 100 forms, or such?

Response: The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide. The IRIS A2A intake method has a limit of 100MB per file size. For more information about IRIS A2A, refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

8. We are a loan servicing company. We are issuing over 30K record. Is that mean we have to upload multiple files?

Response: The IRS offers the IRIS Application to Application (A2A) filing method which requires special software or a third-party provider to use. A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns. The A2A intake method has a limit of 100MB per file size. For more information about IRIS A2A, refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

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9. As an issuer, is there a template for the XML or CSV file format? We are a small business and have no IT staff to develop these files. Can you direct me to a template on the IRS website?

Response: CSV File templates can be found on the IRIS Dashboard under the Upload CSV with Form Data tile. After selecting the tile, you can download each CSV template.

10. During the last IRIS meeting it was mentioned that IRS was looking into possibly not rounding the dollar amounts in IRIS and instead require dollars and cents as it is in FIRE. Any update on this?

Response: The instructions for rounding in IRIS is the same as 1040. We have provided this guidance during Working Group meetings Q&A (March 2024). 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.

11. I am unable to download the forms after uploading in the Portal. I've worked with my IT department and they say it's not on our end. Who can I contact on the IRS end to ensure our site is 'allowed', which is what our IT department advised I do?

Response: IT is working to deploy a fix on May 19, 2024. Please call the Help Desk at the number under General Information if you are not able to download the PDFs after May 19, 2024.

12. Can we get access to the CSV templates for new forms (particularly the 1098) prior to July 1?

Response: The CSV templates will not be available prior to July 1, 2024, when the new forms are available to be filed.

13. Will they make changes so that we can have multiple Payer's in one file?

Response: The CSV File allows multiple payers in one file; however, the tax year and form type must be the same. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide. The Template Formatting Guidelines, located on the IRIS taxpayer portal within the "Upload CSV with Form Data" icon, provide a full overview of formatting requirements.

14. Should each XML file have only one type of 1099 form? For example, separate files for 1099-MISC and 1099-NEC - each may have multiple payers.

Response: Please review the schema package for the XML file requirements. Each transmission can have multiple submissions; however, each submission must be for the same tax year and form type.

15. The TY24 Schemas for XML are already posted on the IRS site?

Response: TY24 schemas for XML will be shared through the Secure Object Repository (SOR) mailbox in late spring or early summer.

16. You had mentioned that stats would be in Pub 6209. I do not see this pub on irs.gov. Do I have the correct pub number?

Response: Filing statistics are available in Publication 6187 for Individual Returns and Publication 6961 for Information and Withholding Documents.

17. With the CSV files, while IRIS says it allows 100 submission per file, in January 2024 the files took longer to process if there were over 25 on the file. Will that be an issue in January 2025?

Response: We saw some concerns with performance in January and IT saw room for improvement. The update was made the same day and we saw a significant improvement. That should not happen now or in January 2025.

18. Can we request that the 1099 download offer the ability to download the 1099s with the SSN redacted for email transmission to contractors.

Response: This request was elevated to our developers. We do not have any information when or if this request will be completed.

19. Has there been any discussion around renaming the completed 1099 PDF downloads with some type of code to help determine which payee is represented in the document?

Response: This was elevated to our developers. We do not have any information when or if this request will be completed.

20. Alternatively, combining all PDF downloads that were submitted through a single CSV upload file would be helpful. The random PDF filenames that were available required manual renaming after downloading - very time consuming.

Response: This will be elevated to our developers. We do not have any information when or if this request will be completed.

21. The 100 Megabytes limit for XML will be revised in the short/middle term? For a large client we may need to submit over 130 files to include all the records.

Response: We are unsure if the filer is using the CSV File upload or the A2A intake method. The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

The IRIS A2A intake method has a limit of 100MB per file size. Please refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

22. Can the setup be more like the 1099 form that you are completing?

Response: We are unsure if this is referring to the Taxpayer Portal or A2A. Additional information/clarification would be needed to provide guidance.

### Non-IRIS Related Questions:

23. With the new W9s published March 2024, if a single member LLC checks off Individual Sole Proprietor do line 1 and the EIN/SSN have to tin match? What is the Business and specialty tax line 3?

Response: The W-9 should list the EIN or SSN that was used to register the company with the IRS and how you file the taxes. For additional information, please call the Business and Specialty Tax line at 800-829-4933.

24. On the Fire Production System, where we login to upload our file, we enter our TCC#, Username. How often does this password expire?

Response: The IRIS Taxpayer Portal does not have a password. Filers authenticate through ID.me.  
For questions about FIRE, please refer to the FIRE webpage: <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>.