

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

Table of Contents

General Information	2
Application Questions	2
ATS Testing	3
IRIS Questions	3
Non-IRIS Related Questions	6

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.
- IRIS Publications are on the [IRIS webpage](#):
 - Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.
 - Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.
 - Publication 5719, IRIS Test Package for Information Returns.

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

1. If you already have a TCC#, do I have to apply for IRS account?

Response: Transmitter Control Codes are not interchangeable between intake systems. Each system has a specifically formatted TCC. Review your current e-Service application(s) to verify your TCCs for each system.

IR: Information Return (or FIRE)

IRIS: Information Returns Intake System

If you need assistance, contact the help desk at the number listed above.

2. Already on TCC IRIS, how to add the state filing for next year?

Response: To participate in the CF/SF Program you must select the option on your IRIS Application For TCC. Sign into the application and select the Combined Federal and State Filing (CF/SF) radio button under the Firm's information page. You must select the option and give consent for the IRS to disclose data to the participating states. Software packages that support the CF/SF program, must select the radio button on the software package information pop-up page to indicate the software will support the program.

3. What is the current wait time for getting access to IRIS? Currently working with FIRE but was told I have to switch to IRIS.

Response: The maximum time frame to receive a new TCC is 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours.

ATS Testing:

4. Is file testing required before filing each year?

Response: Software developers are required to complete the ATS testing each year.

5. Is annual file testing only required for software developers?

Response: Software developers are required to complete the ATS testing each year. Transmitters using A2A must complete a one-time communication test. Please refer to Publication 5719. Transmitters using the Taxpayer Portal do not need to test.

6. Can we have more sample XML files? For TY2023 there are only 5 files. Please add more files to cover more form types and combinations/scenarios.

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

IRIS Questions:

7. IRIS will now accept dollars and cents in the A2A method, correct?

Response: The IRIS schema amounts have been updated to report cents. The change was included in the 8/29/2024 schema package.

8. Will the upcoming draft schema NOT have cents? But the PY2025 schema WILL have cents?

Response: The draft schema in the 7/18/2024 SOR drop did not include the updated schema allowing cents to be reported.

The IRIS schema amounts have been updated to report cents and the change was included in the 8/29/2024 schema package.

9. How do we report 1099-Q & 1099-QA forms with a disbursement value of .49 or less if we are required to round via A2A and yet are also required to file ALL forms regardless of values?

Response: We are working with IT to address this issue and will provide additional information once it is available.

10. Who is required to file CF/SF?

Response: You are not required to file state information through the IRS Combined Federal/State Filing (CF/SF) Program. You may file state information if your state participates. Please refer to Pub. 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide or Pub. 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

11. You have Maryland listed as a CF but last year Maryland had this in their documentation:

Upcoming Changes and Enhancements

Maryland requests all 1099s be submitted directly to State of Maryland via SFTP. Although Maryland is a participant of the Combined Federal State Filing Program, Maryland is not able to process files from IRS Combined Federal State Program Has something changed?

Response: We are unable to answer for the state. The IRS acts as a forwarding agent and states determine whether to participate. We have not been notified the state of Maryland is no longer participating in the CF/SF program. Please contact the state for their requirements to see if there have been any changes.

12. How quickly do amended docs get over to the state for those who participate in the program? Does state accept IRS filing date as state filing date?

Response: Amended forms are sent to the state in the next cycle that is sent to the state. If the correction is to only correct state information, then you should send the correction directly to the state.

13. How many returns can be filed in the bulk upload option for the 2024 filing year?

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.

14. For the 1099-R csv file submission format in the Template Formatting Guide, please confirm the max length for field AZ - Box 9b (total employee contributions). The layout we have notes a max length of 5 characters but that doesn't seem correct.

Please also confirm field BC - Box 13 (Date of Payment). Description notes digits only, max 8 characters, but the format and example values are presented as MM/DD/YYYY with dashes. Is the proper format MMDDYYYY with no dashes?

Response: Thank you for making us aware of these issues. The Formatting Guidelines will be corrected and posted in January 2025.

The system allows for the correct formatting. Box 9B should be entered as a dollar amount with a max length of 18 characters, digits only except 1 decimal is allowed. No more than two digits must be after the decimal.

Box 13 date field should be entered as MM/DD/YYYY format.

15. After successful transmission and we receive Receipt ID, how long typically before we should go back to access system to retrieve Acknowledgments?

Response: After the submission of a form the acknowledgement is usually available within a few minutes; however, processing can take up to 7 days.

16. When correcting a Type 2 Error which requires 2 returns to make the correction, do you transmit both corrected returns at the same time or separately?

Response: The only time a 2-step correction is needed in IRIS is if the wrong form type was used. In that case, file the corrections separately. Per Publication 5718, once the first correction with all amounts zeroed is Accepted, submit the new form in a new transmission with TransmissionTypeCd "O" in the Manifest.

17. Can original forms submitted via A2A be corrected at a later date using the .csv templates/taxpayer portal?

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.

18. Since corrections are required to be filed in the system the originals were filed, how do we file corrections when switching from FIRE to IRIS? Do we continue to file corrections on both systems until we are fully on IRIS?

Response: You must file corrections in the system you filed the original form. When FIRE retires a correction process will be provided to filers who may be impacted.

19. Will we be penalized for those that got accepted with errors?

Response: E-File Services does not process or abate penalties. There are certain situations when a status of Accepted with Errors may receive a letter of proposed penalty. The submissions with TIN Name mismatches could result in a penalty. IRIS provides this information upfront to help limit the amount of CP2100 notices. Additional information about TIN name mismatch was previously provided in the 2024 January, February, March and May Working Group slides. Additional information about CP2100 and CP 2100A is available on irs.gov by entering the notice number in the search box.

20. Can we please get a listing of issues that cause an Accepted with Errors acknowledgement that may result in penalties?

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

21. Why were all the forms that were added for IRIS not just added to MeF instead of creating a whole new system?

Response: Information Returns are filed and processed through the IRIS System. The MeF system accepts and submits tax returns. The IRIS and MeF systems use two different processes requiring two different systems. IRIS was created to modernize the intake and processing of information returns.

22. If a 1099 return is corrected, are recipients able to see a transcript of that corrected return? If so, how quickly after the corrected return was accepted through A2A?

Response: IRIS processes the request in “real time”. When a tax transcript is available depends on several factors. Refer to irs.gov for more information using the key word “Transcripts”.

Non-IRIS Related Questions:

23. I had to register 7 times before I got an email for this email. Is there a reason for this?

Response: A new meeting invite is sent out each month and registration is required each month. We are not able answer why you had to register seven times for the July meeting or have registered in the past and just now received an email about the

meetings. Please check your spam or junk email boxes to see if the email was automatically sent to one of those folders.