

**Information Return Intake System (IRIS)
Working Group Questions and Answers
September 11, 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.
- 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. Publication 5718 - Page 21 (Section 3.1.2) mentions "A2A Consent App". It requires us to login into IRS Consent App, what URL is this? It mentions to Setup on "API Authorization Management" page.

Response: The A2A Consent App link <https://la.www4.irs.gov/esrv/consent/> will be updated in the next version of Pub. 5718 for tax year 2024.

2. Relating to the same section, we need to find the IRIS UserID to use for our User JWT. Is this the same as what we have on the top of our IRIS Login as Short Name? We looked in IRIS TCC and API eServices areas but can't locate anything referencing to "Full IRIS UserID" mentioned in documentation.

Response: You will receive the full UserID when you complete the Consent process. Please remember to notate your full UserID.

3. When creating JWTs:
 - a. What should the "iss" (issuer) be? – Documentation Says "Identifies who issues the token. Must include the Client ID obtained at registration."
 - b. Is it "iss" = <https://api.alt.www4.irs.gov/{clientId}> for testing? What is the correct URLs for production vs testing?
 - c. What should be the "aud" field be?

Response: When creating JWTs:

- a. The 'iss' is the clientID from the API application.
 - b. The URLs below are listed in Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications, in the Submit A2A Transmission Request table.
 - Production URL:
<https://api.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/irisa2a/v1/intake-acceptance>
 - ATS URL:
<https://api.alt.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/irisa2a/v1/intake-acceptance>
 - c. The aud is the IRS authorization server (either the production or ATS URL).
4. Is this the correct link "<https://api.alt.www4.irs.gov/auth/oauth/v2/token>" to the IRS authorization server? The token endpoint of the auth server.

Response: The link is for the Access Token/Refresh Token POST request. It is used to request the JWT token. This is also located in Publication 5718.

5. Documentation mentions both JWTs (Client and User JWTs) sent via the token API. The API call doesn't explicitly show which JWT goes where in the call (Page 24).

Response: The payloads should be in the following order:

- The Client JWT (payload) is first.
 - The User JWT (payload) is second.
6. Is "assertion" field for "User's JWT" and "client_assertion" contains "Client's JWT" correct? Samples would be great.

Response: The 'assertion' is the JWT value. There are examples in Publication 5718.

7. Is there more documentation around A2A authorization, where it describes in detail what claims (claims like assertions, client_assertion, iss, aud, etc.) and how to populate them? Some samples would be helpful.

Response: Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications takes you through the steps to file using A2A. The API is a self-help tool and we are not able to provide any additional assistance.

8. On the API client id application, what is the API label? Is it the name of the API or something else?

Response: The person creating the application creates the API label.

9. Since there is no notification for T to P from testing what is the expected timeframe to start looking for the Status of P??

Response: After you receive your incident number, it may take up to 5 business days for the status to change to P. You can check your application to see if the status has been changed generally within 24 hours.

Note: During peak season, it may take more time for review to be completed.

10. Do we use the same application which shows our active FIRE TCC to request an IRIS TCC?

Response: IRIS and FIRE use the External Services Authorization Management (ESAM) application to apply for TCCs. To apply for an IRIS TCC please select IRIS Application TCC. For additional information please refer the [Publication 5903, IRIS App for TCC Tutorial](#).

11. Do you need to apply for a TCC each year?

Response: You do not need to apply for a TCC each year. However, if you don't use your TCC for 3 consecutive years the TCC will be deleted and you would need to reapply.

12. Do Software Developers need different TCC's if they wish to (a) test using FIRE, and (b) acquire schema information and test using IRIS?

Response: TCCs for FIRE and IRIS are not interchangeable. You will need a TCC for FIRE and IRIS if you wish to use both systems.

Software Developers and Government Agencies must obtain an IRIS A2A TCC. Once the A2A TCC has been approved and moved to production, the schemas and business rules will be delivered to your SOR mailbox.

13. I am a transmitter. Do I have to do any yearly updates to stay active.

Response: You are required to make any updates to your application when a change occurs. If there are no changes, then, no yearly updates are required, as long as your TCC is used at least once every three (3) years.

ATS Testing:

14. What date is marked as the start date for when you start accepting test scenario transmissions for TY2024?

Response: The official opening date for ATS testing is still to be determined; however, we expect ATS will open in early November 2024.

15. What is the cutover date on ATS for sending 2024 v1.0 to sending v1.1 data? Assuming the test scenarios we're to send for TY2024 must be created against the schema package 2024v1.1?

Response: IRIS ATS will accept v1.0 and v1.1. However, if you want to enter dollars and cents or use the updated 5498 schema, then you must use v1.1.

16. Please advise of possible resolution: An e-File is sent A2A to IRIS ATS (when Operational) without an error. When file acknowledgement is retrieved, status remains at 'Processing' for weeks. Per Pub 5718, this status means IRS needs to process. What is next suggested step?

Response: the IRS deployed a fix on 9/22/2024 that resolved the technical issues filers were experiencing with receiving ATS acknowledgements. Filers will need to retransmit anything submitted between June 30, 2024, and September 23, 2024, to complete ATS testing for TY2023.

17. Do we have to test this year if we processed through IRIS last year?

Response: The IRS requires testing for all IRIS Application to Application (A2A) software and a one-time communication test for all Transmitters. You are required to pass IRIS ATS before you may transmit to the Production Environment.

18. As a software developer, we support 17 of the 34 forms. Why can we only test 5 of the 17 forms with ATS testing?

Response: Software Developers may test as many forms as they like. However, the requirement to pass ATS is receiving an accepted status on five submissions; each submission must include two records (10 records total). To expedite review, please submit one transmission that includes the submissions.

IRIS Questions:

19. So we can start filing 1099NEC for our clients as a transmitter in November for 2024?

Response: No returns may be filed until the opening of filing season, which at this time, the opening date for TY2024 filing season is still being determined. IRIS ATS will be open for testing in early November 2024.

20. Will the IRIS schema only have an annual version, like Pub 1220 or will it be like MeF and have updated schemas throughout the year?

Response: We are trying to keep the schema as an annual version; however, if there are required changes or updates that need to be made, then there may be updated versions similar to MeF.

21. We are a Software Developer and a Transmitter. When we start using the IRIS system will we be able to send all 17 form types we support in the same A2A file as we do in Fire, or do we have to send 17 different transmissions - one for each of the 17 form types?

Also, can we concatenate the files to include several customers as we do today, or do we have to send separate transmission for each client we support?

Response: A2A transmissions consist of multiple submissions each with different forms and issuers. The submissions may be included in one transmission. The maximum number of submissions is limited by the 100MB size.

22. Is the IRIS Taxpayer Portal intended for medium sized businesses to use? Or should medium sized businesses use IRIS A2A? We use forms 1099-NEC / 1099-MISC and anticipate 100-120 forms to be submitted.

Response: You may use the IRIS Taxpayer Portal or A2A.

The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a .csv file. 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.

23. Can the Taxpayer Portal design be improved? The Taxpayer Portal .CSV submission limitation of 100 records, no Test access to the Taxpayer Portal, and the file templates being behind a production - only TCC registration seemingly present more challenges than advantages to a client base in our scenario. The way that IRIS deviates from how the other IRS submission processes and access to layout/template information currently function is puzzling. The latest Pub 1220/FIRE layouts, EFW2 layouts, and AIR schemas are all publicly accessible, no login required. It is not difficult to find the most "current" layouts or templates for any of those other systems.

Response: IRIS is a modernized system that uses a modernized approach compared to the other systems.

The CSV file limits have been discussed with IT; however, we do not have confirmation the limit will be increased. The CSV files are used for live data and does not have a testing option; because the filer is using the IRS' system to file forms directly to the IRS. The CSV files are only available on the Taxpayer Portal to ensure filers are using the current templates.

24. The files that we uploaded were sensitive to spaces, commas, etc. in ways that created major problems when uploading a volume of 1099s. Is this in the possible fixes?

Response: The CSV File Formatting Guidelines are provided on the Taxpayer Portal. CSV files are sensitive to spaces and commas and do not have a fix. 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 2024 Working Group Slides that are posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes.


25. So if an end user has 350 recipients on a 1099 file, they will have to upload 4 files (100 x 3 plus 50 on last file)?

Response: The CSV file uploaded through the Taxpayer Portal has a limit of 100 forms per file. You may wish to upload as many files as needed. In the example provided, four (4) uploads would be required: 3 uploads with 100 forms and one upload with 50 forms.

26. I'm on IRS/IRIS, but not seeing the known issues link/info; can you please provide the exact link for that?

Response: The link to IRIS known issues and solutions is <https://www.irs.gov/tax-professionals/iris-known-issues-and-solutions>. The screenshot below has a green arrow pointing to the link on the IRIS webpage.

E-file information returns with IRIS

Individuals	You can e-file information returns for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions.	Publications <ul style="list-style-type: none">• IRIS Taxpayer Portal Guide, Publication 5• IRIS Electronic Filing Application to Apply (A2A) Specifications Publication 5718 <small>[PI]</small>• IRIS Test Package for Information Returns Publication 5719 <small>[PI]</small>
Businesses and self-employed	10 or more returns: E-filing is required .	
Charities and nonprofits	For system availability, check IRIS status .	
International taxpayers	Get solutions to known issues . 	
Governmental liaisons	There are 2 ways to e-file with IRIS:	
Federal, state and local governments	E-file through the IRIS Taxpayer Portal	

27. The phone help desk last year was understaffed & hours upon hours long wait times Jan. 1-31 (if able to get through at all) is there a fix this year for that? Even an email address help desk for certain simpler issues that can be solved that way.

Response: This question is not exclusively related to IRIS, but to the help desk that covers additional products outside of IRIS.

28. Can we still process paper 1099-NEC for clients as well as being a transmitter?

Response: The e-file threshold is 10 (calculated by aggregating all information returns), effective for information returns required to be filed on or after January 1, 2024. If the Issuer has less than 10 information returns, the forms may be submitted using the paper process. Please refer to the General Information Returns Instructions for further information.

A Transmitter may submit forms on behalf of other Issuers. Please refer to Publication 5717.

29. Will we be able to send 2024 1042-S through FIRE or will we be required to send through the new system?

Response: Form 1042-S will not be part of the IRIS intake method for TY2024. Continue to electronically file the form through FIRE. We do not have a date when IRIS will intake Form 1042-S.

30. Why is there no end user interface for the IRIS XML submission, similar to the ACA AIR system? Specifically, to allow software to create the XML bulk file but not require an API for submission. We are an enterprise resource planning software, not a tax preparation or accounting software. We offer options for file creation, but the full control of data file review and submission has historically been with our clients. An API with the IRS is not something that can be easily implemented with contractual review of our software agreements and considerable software changes.

Response: IRIS is a more robust environment and uses different technology.

31. Can FIRE still be used a backup if IRIS is down?

Response: FIRE is still active and may be used if IRIS is down. You must have a separate TCC for each system, as TCC are not interchangeable.

32. Just to clarify, as a Software Provider, is there any reason to submit a sample file through BOTH the FIRE and IRIS systems?

Response: The business will need to decide if they want to use both systems and submit sample files. We recommend you become familiar with IRIS before FIRE retires. At this time, we do not know when FIRE will retire.

Non-IRIS Related Questions:

33. If we are a Software Developer and have historically used FIRE and we have applied for TCC for IRIS we seem to be locked out of FIRE. Why? Can Transmitters/Software Developers have access to both?

Response: You may use both systems; however, each system has their own TCC. Obtaining an IRIS TCC will not lock you out of the FIRE system. Per the FIRE webpage, FIRE required filers to obtain a new TCC effective January 2024. If you need additional assistance please call the FIRE Contact Technical Services Operation at 866-455-7438 or visit www.irs.gov/FIRE for more information about your FIRE TCC.