



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: February 14, 2024





# Agenda

- Welcome
- TY2023 Filing Season Overview



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**TY2023/PY2024**

A decorative graphic at the bottom of the page consisting of several overlapping, wavy lines in shades of blue, dark blue, and red, creating a sense of motion and flow.



## TY23/FS24

The IRIS system began accepting Information Returns on Wednesday, January 10, 2024, via the Taxpayer Portal and Application to Application (A2A) filing channels.

- TY2023 IRIS Volume YTD
  - A2A: 8,410,637 Records
  - Taxpayer Portal: 1,533,544 Records



# Signing a New IRIS Application

The IRS does not send notifications to Responsible Officials (ROs) when their signature is pending. It is the responsibility of the RO who completed the application to notify other ROs.

How other Responsible Officials (ROs) sign a new IRIS TCC application

- Click on 'Access IRIS Application for TCC' link on [irs.gov/iristcc](https://irs.gov/iristcc)
- Sign in with existing account or create new account
- On the 'Select Your Organization page', you must select 'Individual' every time the application is accessed, until a TCC is assigned.
- On the External Services Authorization Management (ESAM) landing page, locate your company's Doing Business As (DBA) name with the application type of 'IRIS-TCC' and click the view/edit icon.
- Click tab for 'Application Submission' page; enter PIN and accept Terms of Agreement.



# Corrections

You can make a correction for the following issues (this list is not all-inclusive):

Issue	Action Needed
Incorrect money amounts	Correct money amounts
Incorrect payment types	Correct payment types
Incorrect distribution code	Correct distribution code
No recipient TIN	Add recipient TIN
Incorrect recipient TIN	Correct recipient TIN
Missing recipient account number	Add recipient account number
Filed a return when one should not have been filed	Zero out all money amounts
Incorrect check box	Select or deselect the appropriate check box
Filed using wrong form type	Zero out all money amounts in your correction and then submit an original submission using the appropriate form type

- The IRS cannot delete files on behalf of the Transmitter/Issuer.
- If you submitted duplicate files or submitted a return and should not have, you will need to do a correction to "zero out" all money amounts.



# Corrections (cont.)

Most errors in IRIS can be corrected by submitting 1-Step corrections, unless the wrong form was submitted:

1-Step Correction errors	2-Step Correction errors
<p>Recipient name and/or TIN incorrect or missing Form should not have been filed for that recipient. (In this instance, enter "0" for all amounts on correction.)</p> <p>Incorrect payment amounts in a record; Incorrect code or indicator value</p>	<p>Incorrect form type, e.g., 1099-MISC filed rather than 1099-NEC.</p>
<p>Follow the steps below for a 1-step correction:</p> <ol style="list-style-type: none"> <li>1. Prepare a new transmission with TransmissionTypeCd "C" in the Manifest. (Do not mix original and corrected records in the same transmission payload.)</li> <li>2. Include an IRSubmission1Grp for each form type and issuer being reported. (The IssuerDetail in the SubmissionHeader(s) must be the same as the original submission.)</li> <li>3. Include the complete record for correction. Do not submit only the corrected data.</li> <li>4. The CorrectedInd in each correction record must be set to "1". Include the PrevSubmittedRecRecipientGrp with the UniqueRecordId. This element is optional in the schema but enforced with a business rule. It must be present on all corrected records, or the submission will reject. Recipient Name and TIN of the original record are optional in this group, but ensure the correction is associated with the original record.</li> </ol> <p><b>Note:</b> An original is only corrected once. If after a correction is filed and accepted, and an additional correction is needed, use the UniqueRecordId associated with the most recently accepted correction.</p>	<p>The steps below for a 2-step correction are only used if the original was filed on the wrong form type:</p> <ol style="list-style-type: none"> <li>1. Follow steps above for one-step correction, entering "0" in all payment amounts.</li> <li>2. Once the first correction is Accepted, submit a new transmission with TransmissionTypeCd "C" in the Manifest.</li> <li>3. Include an IRSubmission1Grp with the correct form type in the IRSubmission1Header and IRSubmission1Detail.</li> <li>4. The CorrectedInd in each record must be set to "1". Include the PrevSubmittedRecRecipientGrp with the UniqueRecordId of the 1st accepted correction in the UniqueRecordId element.</li> </ol>

The UniqueRecordId assigned by IRIS allows corrections to be linked to the original information return.



# Taxpayer Portal Corrections

- To start the correction process, select the View Submitted Forms button on the Dashboard page to view all submitted forms.
- Select the check box next to the transmission you'd like to correct.
- After making your selection, click the Correct button
- If the row that contains the Record ID that you wish to correct is “greyed out” verify:
  - There has not been a previous correction “accepted” for that record
  - You have not started a correction that needs to be completed.
    - These will appear on the Unsubmitted Forms page “In Progress”
- If you've incorrectly selected a form for correction, you'll be able to delete the form from the View Unsubmitted Forms page.





# Taxpayer Portal Corrections (cont.)

IRS Dashboard | Help | Account | Sign Out

### View Submitted Forms

The table below displays submitted forms only. To view unsubmitted forms or unsubmitted corrections visit the Unsubmitted Forms page. To start a correction or a replacement, select exactly one transmission in Accepted, Accepted with Errors, Partially Accepted, or Rejected status and click on the Correct/Replace button.

Search by Receipt ID, Issuer/Recipient Name or TIN

Submitted From  Submitted To  Transmission Status

<input type="checkbox"/>	Submitted Date and Time	Receipt ID	Download PDFs	Transmission Status	Acknowledgement	Total
<input type="checkbox"/>	2/8/2024 22:54:21 PM UTC	██████████	<a href="#">Download</a>	Rejected	<a href="#">Download</a>	1
<input type="checkbox"/>	2/8/2024 22:54:10 PM UTC	██████████	<a href="#">Download</a>	Rejected	<a href="#">Download</a>	1
<input checked="" type="checkbox"/>	2/8/2024 22:53:15 PM UTC	██████████	<a href="#">Download</a>	Accepted with Errors	<a href="#">Download</a>	1
<input type="checkbox"/>	2/8/2024 22:53:04 PM UTC	██████████	<a href="#">Download</a>	Accepted with Errors	<a href="#">Download</a>	1
<input type="checkbox"/>	2/8/2024 22:52:48 PM UTC	██████████	<a href="#">Download</a>	Rejected	<a href="#">Download</a>	1

1 row selected Rows per page: 20 161-180 of 2277

- Corrections can only be made for transmissions with a status of "Accepted" or "Accepted with Errors".
- Select the box next to the transmission you want to correct.
- After making your selection, click the Correct/Replace button.
- There are two reasons a box next to a record you want to correct may be grayed out:
  1. The record has already been successfully corrected. On the Submitted Forms page, the status of the corrected return would be Accepted or Accepted with Errors.
  2. The correction process was already started. The corrected return status would be In Progress on the Unsubmitted Forms page.



# Taxpayer Portal Corrections (cont.)

After selecting the Correct/Replace button, the Make a Correction page will be displayed. You may begin the correction process on one or more forms.



## Make a Correction/Replacement

The table below displays all of the forms included in your transmission: [REDACTED]  
To make a correction, please follow these steps:

1. Select one or more forms, and then select the "Correct/Replace" button. If a row is greyed out, it is not allowed to be corrected or you have already started a correction on this form.
2. After you have made the necessary corrections you can submit those forms as a new transmission.

<input type="checkbox"/>	Submission ID	Record ID	Payer Name/TIN ↑	Submission Status	Historic Receipt ID
<input type="checkbox"/>	[REDACTED]	[REDACTED]	[REDACTED]	Accepted with Errors	[REDACTED]

Back    Correct/Replace

**Correction Process Started**

Your correction process has started. The form you have selected are ready to be edited and can be found on the Unsubmitted Forms Page.

Close



# Taxpayer Portal Corrections (cont.)



Dashboard | Help | Account ▾ | Sign Out

## Unsubmitted Forms

The table below displays unsubmitted forms only. To view submitted forms or transmissions, visit [View Submitted Forms](#).

▾  ▾

▾  ▾  ▾

<input type="checkbox"/>	Tax Year	Form Type	Date Created	Date Modified ↓	Payer Name TIN	Recipient Name TIN	Status ?	Related Transmission	Due Date ?
<input type="checkbox"/>	2023	1098-T	2/6/2024	2/14/2024	██████████ ██████████	██████████ ██████████	<a href="#">In Progress</a>	██████████	4/1/2024
<input type="checkbox"/>	2023	1098-C	2/12/2024	2/13/2024	██████████ ██████████	██████████ ██████████	<a href="#">Ready to Submit</a>		4/1/2024
<input type="checkbox"/>	2023	3921	2/13/2024	2/13/2024	██████████ ██████████	██████████ ██████████	<a href="#">In Progress</a>	██████████	3/31/2024
<input type="checkbox"/>	2023	1099-MISC	2/13/2024	2/13/2024	██████████ ██████████	██████████ ██████████	<a href="#">Ready to Submit</a>		4/1/2024
<input type="checkbox"/>	2023	1099-MISC	2/13/2024	2/13/2024	██████████ ██████████	██████████ ██████████	<a href="#">Ready to Submit</a>		4/1/2024

Rows per page: 5 ▾ 1-5 of 461 < >

If you've incorrectly selected a form for correction, you'll be able to delete the form from the View Unsubmitted Forms page.



# Known Issues and Solutions

- Known issues and solutions provide notifications of problems identified, workarounds and solution dates for information returns file through IRIS.
- A separate known issues and solutions file is available for both A2A and Taxpayer Portal.
- A link for Known Issues (KIS) has been added to [www.irs.gov/IRIS](http://www.irs.gov/IRIS)

## 10 or more returns: E-filing now required



Starting tax year 2023, if you have 10 or more information returns, you must file them electronically. This includes [Forms W-2, e-filed with the Social Security Administration](#) [↗](#). Find details on the [final e-file regulations](#) and [requirements for Forms W-2](#).

To e-file, [apply now for a Transmitter Control Code \(TCC\)](#). It may take up to 45 days for processing.

You can e-file any Form 1099 for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions for Forms 1099.

For system availability, [check IRIS status](#).

[Get solutions to known issues.](#)

There are 2 ways to e-file with IRIS:



# Known Issues and Solutions

## IRIS known issues and solutions

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

Download files with temporary workaround solutions to known issues with the [Information Returns Intake System \(IRIS\)](#).

IRIS Taxpayer Portal and Application to Application (A2A) known issues and solutions are listed by tax year.

### IRIS Taxpayer Portal known issues and solutions

Tax year	Current and resolved issues and solutions
2023	<a href="#">IRIS Taxpayer Portal TY 2023 known issues and solutions</a> <span>XLSX</span> (Posted Feb. 2, 2024)

### IRIS A2A known issues and solutions

Tax year	Current and resolved issues and solutions
2023	<a href="#">IRIS A2A TY 2023 known issues and solutions</a> <span>XLSX</span> (Posted Feb. 2, 2024)

### IRIS help

Get support with IRIS:

#### Help desk

Call Mon. – Fri. 7:30 a.m. – 7 p.m. Eastern time.

- Toll-free: [866-937-4130](tel:866-937-4130)
- International: [470-769-5100](tel:470-769-5100)
- TTY/TDD: [866-937-4130](tel:866-937-4130). Use your choice of relay.

#### Working group meetings

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

#### Known issues and solutions

[Get solutions to known issues](#)



# Frequent TIN Validation Errors

## SHAREDIFORM014

- If Person Name and TIN in Recipient Detail have a value, they must match the IRS database.

## SHAREDIFORM015

- If Business Name and TIN in Recipient Detail have a value, they must match the IRS database.

A Name/TIN combination is incorrect if it does not match, or cannot be found, on IRS or SSA files.

- A Name/TIN mismatch occurs when a name is submitted with a TIN not associated with the name provided.
- Filer is expected to correct the data and submit corrections.
  - If corrections are not made, filer may receive a CP2100 or CP2100A Notice.
  - Penalties may apply.
- Publication 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs on Information Returns
- Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(s)



# Other Common Errors

## 1. SCHEMA VALIDATION ERRORS

### 2. Missing Issuer Contact Information– Issuer data cannot be corrected.

Please provide information in future submissions.

**SMF020** Contact Person Information Group is not present.

**S1H001** Phone Number in Issuer Detail must have a value

### 3. FS1H001\_001 Important to include Account Number if filing for same recipient.

If TIN in Recipient Detail is a duplicate of TIN in Recipient Detail on another record in the Submission, then Recipient Account Number must have a value and be unique within a submission.



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## **Working Group Resources**

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# IRIS Resources

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## Publications

[Publication 5717](#) - Information Returns Intake System (IRIS) Taxpayer Portal User Guide

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[Publication 5718](#) - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications

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[Publication 5719](#) - Information Returns Intake System (IRIS) Test Package for Information Returns

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## Websites

[www.irs.gov/inforeturn](http://www.irs.gov/inforeturn) - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)

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[www.irs.gov/iris](http://www.irs.gov/iris) - a website that provides general information about IRIS

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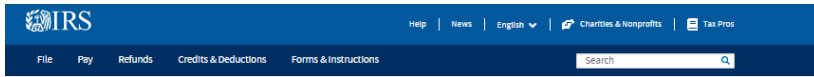
[www.irs.gov/irisats](http://www.irs.gov/irisats) and [www.irs.gov/irisschema](http://www.irs.gov/irisschema) - websites that provide information about Assurance Testing Scenarios (ATS) for the Application to Application (A2A) filer for IRIS

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# IRIS Working Group

## www.IRS.gov/IRIS



Home / File / E-file Forms 1099 with IRIS

### E-file Forms 1099 with IRIS

- Individuals
- Businesses and Self-Employed
- Charities and Nonprofits
- International Taxpayers
- Governmental Liaisons
- Federal State Local Governments
- Indian Tribal Governments
- Tax Exempt Bonds

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Starting tax year 2023, if you have 10 or more Information Returns, you must file them electronically. Find details on the [final e-file regulations](#).

You can e-file any Form 1099 for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions for Forms 1099.

For system availability, [check IRIS status](#).

There are 2 ways to e-file with IRIS:

#### E-file through the IRIS Taxpayer Portal

This free, web-based filing system lets you:

- E-file up to 100 returns at a time
- Enter manually or by CSV upload
- Download payee copies to distribute
- Keep a record of completed, filed and distributed forms
- Save and manage Issuer Information

#### Get started

To use the IRIS Taxpayer Portal, you need an IRIS Transmitter Control Code (TCC). This 5-digit code identifies your business when you e-file forms. It can only be used for IRIS.

[Apply for an IRIS Taxpayer Portal TCC](#)

#### Sign in

If you have an IRIS TCC, [sign in to the IRIS Taxpayer Portal](#).  
[IRIS Taxpayer Portal User Guide, Publication 5717](#) [PDF](#)

#### E-file with software through IRIS Application to Application (A2A)

If you have a third-party software or service or are developing software, you can use IRIS A2A to e-file thousands of returns (up to 100 MB at a time).

#### Steps to use IRIS A2A

To start using IRIS A2A with software or a third-party service, follow these steps:

1. [Apply for an IRIS A2A Transmitter Control Code \(TCC\)](#)
2. [Get an API Client ID](#)
3. [Get a schema package](#)
4. [Submit IRIS Assurance Testing System \(ATS\) transmissions](#)

After you successfully submit ATS transmissions, you can use IRIS A2A to transmit return data.

[IRIS E-Filing A2A Specifications, Publication 5718](#) [PDF](#)

#### Forms you can e-file

**Publications**

- [IRIS Taxpayer Portal User Guide, Publication 5717](#) [PDF](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5718](#) [PDF](#)
- [IRIS Test Package for Information Returns, Publication 5719](#) [PDF](#)

**Email updates**

Get updates on issues, changes and working group meetings about IRIS.

[Subscribe to QuickAlerts](#) [CF](#)

**IRIS help**

Get support with IRIS:

**Help desk**

Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

- Toll-free: [866-937-4130](#)
- International: [470-769-5100](#)
- TTY/TDD: [866-937-4130](#). Use your choice of relay.

**Working group meetings**

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

**Related**

- [Video: How to Use the IRIS Portal](#) [CF](#)
- [Guide to Information Returns](#)
- [General Instructions for Certain Information Returns](#)

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IRIS A2A to transmit

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**Related**

- [Video: How to Use the IRIS Portal](#) [CF](#)
- [Guide to Information Returns](#)
- [General Instructions for Certain Information Returns](#)



# Questions





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## Appendices

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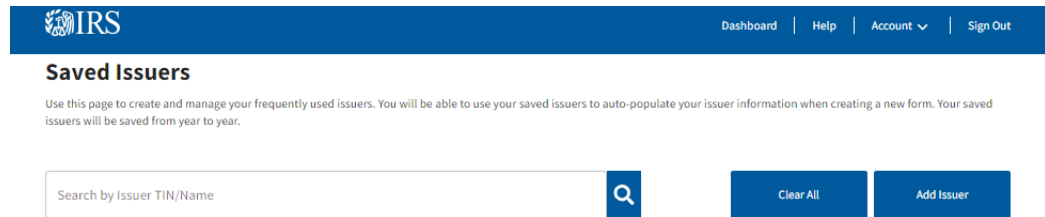


**Previously Reported  
Known Issues  
January IRIS Working Group**





# Issuer Management



## Taxpayer Portal

After clicking on the "Add Issuer" button the next page would not load.

- This issue has been fixed.

## Reminder:

- Issuer/Payer information must be added into the Issuer Management before it is available in the Saved Issuer List for use when Starting a New Form.



# Default Calendar Year



Dashboard | Help | Account ▾ | Sign Out

## Select Tax Year

All fields marked with an asterisk \* are required.

Select the tax year that you are currently preparing for.\*

- 2023  
 2022

Back

Next

[Exit](#)

### FAQs

#### Select Tax Year

You can choose to prepare this form for the current tax year or any one of the four previous tax years.

The system only supports forms for tax year 2022 and onward. The system will not support submissions that were processed by FIRE nor paper. For more information on submitting forms for years prior to TY2022 please visit the following link:

[General Instructions for Certain Information Returns](#) ↗

## Taxpayer Portal

When starting a new form, the Tax Year would default to 2022.

➤ This issue has been fixed



## Corrections

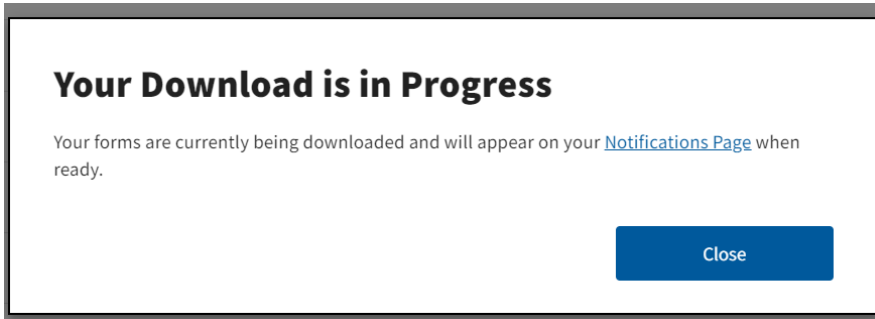
SharedIRFORM006\_001:

- If 'CorrectedInd' has a value of "1", then 'UniqueRecordId' must have a value.
- This error was setting erroneously in the Taxpayer Portal
- This issue has been fixed
- If this error was received and a correction has not accepted, please try correction process again if it has not been accepted.





# PDF Download



## Taxpayer Portal

Message “download in progress, your forms are currently being downloaded and will appear on your notifications page when ready” but the notification never appeared.

- This issue has been fixed.