



# Information Returns Intake System (IRIS)

## Working Group Meeting

Date: March 13, 2024





# Agenda

- Welcome
- Filing Season update
- Tips

Mics and Chat have been muted

During today's meeting we will open the chat to answer questions relating to the IRIS system only. Please keep your questions within the IRIS scope. If you have a question that refers to some of our other Information Return Filing options, you can find more information at [www.irs.gov/filing/e-file-information-returns](http://www.irs.gov/filing/e-file-information-returns).

We will do our best to address IRIS questions as they are posted in the chat. We may not be able to provide a response to some IRIS questions during the meeting as research may be needed. If we do not get to your IRIS question today, we will post the answer to IRIS related WGM questions at [www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes](http://www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes).

Thank you for your participation and questions.



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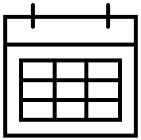
**TY2023/PY2024**

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# IRIS Filing Season Update

Since the opening of Filing Season 24 (FS24) on January 10th, **IRIS has accepted over 11 million information returns, compared to 67,000 in all of 2023.**



Electronic Filing Due Date for 1099 Series is 04/01/2024

- 1099-NEC electronic filing due date was 01/31/2024

**Note:** If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.



## Updates/Useful Tips





# TCC Reminder

## TCC Information

Showing Items 1 to 3 of 3

Role	Forms	Transmission Method	TCC	TCC Status	Effective Date	TCC T/P Indicator	Actions
Transmitter	Form 1099 Series	A2A	████	Active	██████ 00:48 AM	P	Update Drop
Transmitter	Form 1099 Series	Portal	████	Active	██████ 00:48 AM	P	Drop
Software Developer	Form 1099 Series	A2A	████	Active	██████ 00:48 AM	T	Drop

Showing Items 1 to 3 of 3

- Software Developer: An organization writing either origination or transmission software according to IRS specifications.
- Transmitter: A Third-Party sending the electronic information returns data directly to IRS on behalf of any business.  

Note: If you are transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you do not need both the Transmitter and Issuer role. You can file all returns as a Transmitter.
- Issuer: A business filing their own information returns regardless of whether they are required to file electronically or volunteer to file electronically
- These roles are not mutually exclusive, for example, a firm or organization may be both a Transmitter and a Software Developer.
- Each role will receive its own TCC to be used based on the activity being performed. For example, Software Developers performing Testing will use the Software Developer TCC.
- Do not use the Software Developer TCC to transmit Production files. Will be rejected with business rule SYSVR001.




# TCC Information

Logged in as: [Redacted]  
[Profile](#)


## Dashboard

+ Privacy Act and Paperwork Reduction Act Notice


Welcome, [Redacted] [Redacted] **You can also find your TCC on the Taxpayer Portal**  
Please select one of the following options to get started.



**Start New Form**  
Complete any type of form, including a 1099-MISC, 1099-NEC and 1099-INT.



**View Unsubmitted Forms**  
View forms you are working on or are ready to submit.



**Upload CSV with Form Data**  
Upload a CSV with form data to the portal and download CSV templates.



# IRIS Money Amounts

## Zero Amounts:

- If a money amount is zero, it should be left blank.
- Exception would be “zeroing” a correction.





# Taxpayer Portal Gray Submit All Button

IRS

Dashboard | Help | Account v | Sign Out

## Summary of Transmissions

All fields marked with an asterisk \* are required.

### Transmission 1 of 1

+ Payer Name:

I declare that I have reviewed these forms and to the best of my knowledge and belief, it is true, correct, and complete.\*

I understand that forms submitted with a missing or incorrect TIN may incur a penalty.\*

Back Submit All

If the Payer name on the Summary of Transmission page is blank, there is a schema validation error. At this time, we know of 2 causes:

The international phone number issue from late February

➤ This fix was deployed on 2/18/2024.

There is an entry in the Payer Email Address but there is not a name in the optional Payer name section

➤ Work around: remove the email or add a name in the optional payer fields



# Taxpayer Portal

## How to Review Error

The Submitted Forms page allows you to view a table of transmissions you submitted.

Transmission Status: This selection allows you to visit the View Acknowledgment page, which will display the transmission statuses: Accepted, Accepted with Errors, Partially Accepted and Rejected.

### 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 <input type="button" value="v"/>	Receipt ID	Download PDFs <input type="button" value="v"/>	Transmission Status <input type="button" value="v"/>	Acknowledgement <input type="button" value="v"/>	Total
<input type="checkbox"/>	2/15/2024 17:21:36 PM UTC	██████████	<a href="#">Download</a>	<a href="#">Accepted with Errors</a>	<a href="#">Download</a>	1
<input type="checkbox"/>	2/15/2024 15:31:15 PM UTC	██████████	<a href="#">Download</a>	<a href="#">Accepted</a>	<a href="#">Download</a>	1
<input type="checkbox"/>	2/14/2024 21:38:38 PM UTC	██████████	<a href="#">Download</a>	<a href="#">Accepted</a>	<a href="#">Download</a>	1
<input type="checkbox"/>	2/14/2024 21:34:57 PM UTC	██████████	<a href="#">Download</a>	<a href="#">Accepted</a>	<a href="#">Download</a>	1
<input type="checkbox"/>	2/14/2024 21:29:20 PM UTC	██████████	<a href="#">Download</a>	<a href="#">Accepted</a>	<a href="#">Download</a>	1

Rows per page: 5 1-5 of 2313

### View Acknowledgement

Receipt ID: ██████████

Transmission Status: Accepted with Errors

Error Level	ID	Submission Status	Error Code	Error Description
Record	██████	Accepted with Errors	SHAREDIFORM015	If Business Name and TIN in Recipient Detail have a value, they must match the IRS database.

View Acknowledgment page will be displayed and provide a list of the errors and the record associated with those errors.



# Taxpayer Portal Common CSV Errors

Common Errors when completing a CSV file:

- Template was not downloaded from the Taxpayer Portal
  - It was self-generated
  - It came from another outside source
- Not using the most recent template
- Not following the form specific formatting guidelines
- File can only contain 1 tax year and 1 form type
- Fields are not formatted properly in the CSV
  - Long numbers formatted as scientific
  - Dates formatted in unallowable formats
  - Leading zeros not accepted, cell should be formatted as “text”
  - There can only be 1 line of text within the cell
- Using Excel for editing the CSV may reformat the fields and change the values
  - Edit using a text editor (notepad and notepad++) to avoid any formatting requirements that excel has

The December 13, 2023 IRIS Working Group material has details about completing and uploading a CSV file. See “FAQs” located in the [on the IRIS Taxpayer Portal](#).



# Taxpayer Portal Common CSV Errors (cont.)

**!** The uploaded file contains one or more errors. Please correct the following and re-upload.

The headers (column names) of the file uploaded must match the headers of the IRS provided template.

## ➤ File Level Error

- Template was not downloaded from the Taxpayer Portal
- Not using the most recent template
- Not following the form specific formatting guidelines

An official website of the United States government

IRS

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### Download File Template

Please select the form type that you would like to download.

Form Type

Select One

Download

### Upload File

Browse and upload your file. Each row in your file will be uploaded as a separate form. Your CSV file will not be retained in the system.

### Important Information About File Upload

- 1) Only 1 file can be uploaded at a time.
- 2) Only 100 forms are permitted per file.
- 3) Only CSV templates provided by the IRS can be used. Be sure to save as a Comma Separated Value (CSV) file after making updates.

Browse or drop the csv file here.

Start

### FAQs

Upload File

Please note that all rows in your file must adhere to the following guidelines for completing the CSV template:

1. TIN Type should be entered as "SSN", "EIN", "ATIN", "TIN", "QI-EIN", or "UND".
2. Checkboxes should be entered as "Y" for checked or "N" for unchecked.
3. Countries should be entered according to their designated [country abbreviation](#).
4. States, Territories, Provinces, and their military equivalents should be entered as their [2 letter abbreviation](#).
5. Currency values may include no more than two digits after the decimal. Do not use dollar signs or commas.
6. The column count of the file uploaded must match the column count of the IRS provided template.
7. You may only include up to 100 records in your file upload.
8. For a full overview of formatting requirements, please visit the [Template Formatting Guidelines](#) page.
9. If you are using spreadsheet software to view and edit the CSV template, double check that money amount fields are formatted properly in your CSV. Spreadsheet software will often format long numbers as scientific notation. For example: 1.045E+5.
10. If you are using spreadsheet software to view and edit the CSV template, double check that date fields are formatted in MM/DD/YYYY.

8. For a full overview of formatting requirements, please visit the [Template Formatting Guidelines](#) page.



# Taxpayer Portal Common CSV Errors (cont.)



The uploaded file contains one or more errors. Please correct the following and re-upload.

Form Type, Tax Year, and at least 1 other column must be filled in.

- File Level Error
  - Formatting Error
- If you receive this error, you must edit your .csv file.
  - **Note** - Always save in a “CSV UTF-8(Comma Delimited)\*(.csv)” format
- Right click your file and open with a text editor (i.e., Notepad, Notepad ++, etc.).
  - Editing in a text editor will allow you to make changes to your .csv file and save it without losing your formatting.
    - **Note** – If you decide to make changes to your information in Excel and not with a text editor, you will have to reformat any information you previously formatted prior to saving your .csv document.
    - This formatting can include but is not limited to:
      - Zip Code (to include a leading 0, i.e. 01234)
      - Date
      - Ensure each cell is a single line (no ALT+Enter)
  - Once you have made the appropriate changes within your *text editor*, save the file, and upload it into Taxpayer Portal.
    - **\*\*Important\*\*** csv. files use commas as placeholders for the number of allowable fields.
      - Some csv. files are incorrectly adding additional commas at the bottom of the form.
      - One identifier of this issue is a gap in between a string of commas.
      - If this exist, and you are not able to upload the form into the Taxpayer Portal, you will need remove the extra commas within your text editor (this will not show up in Excel).



# Taxpayer Portal Common CSV Errors (cont.)

**!** The uploaded file contains one or more errors. Please correct the following and re-upload.

Form Type, Tax Year, and at least 1 other column must be filled in.

	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN
1	Recipient	Recipient Address Line 1	Recipient	Recipient City/T	Recipient	Recipient	Office Coc	Form Accc	2nd TIN N	Box 1 - No	Box 2 - Pa B
2	US	PO BOX [REDACTED]		MERRIFIELD	VA	22116			N	42200	N
3	US	[REDACTED] PARK AVE		MARSHFIELD	WI	54449			N	18330	N
4	US	[REDACTED] ROAD		RICHMOND	VA	23224			N	2900254	N
5	US	PO BOX [REDACTED]		MINNEAPOLIS	MN	55485			N	51508.85	N
6	US	PO BOX [REDACTED]		ORLANDO	FL	32814			N	2488.5	N
7	US	[REDACTED] ROAD		CHARLOTTESVILL	VA	22903			N	1736094	N
8	US	PO BOX [REDACTED]		MINNEAPOLIS	MN	55485			N	71787.64	N
9	US	[REDACTED] DRIVE		WHITE HOUSE	TN	37188			N	33000	N
10	US	[REDACTED] ROAD		Henrico	VA	23228			N	3754.08	N
11	US	[REDACTED] ST		SMYRNA	GA	30080			N	1105218	N
12	US	[REDACTED] DRIVE SUITE 200		COLUMBIA	MD	21045			N	84500	N
13	US	[REDACTED] Rd		Richmond	VA	23230			N	183783.3	N

Row 12 has an entry on the second line within column AE.

- The filer either used “Alt + Enter” to drop down to the next line or their software conversion entered the data in the second line.

IRIS sees the additional line in Column AE as a new line of data

- Detecting the Form Type is different, the Tax Year is missing and other required columns.

The filer needs to either:

- Move the data to the line above and allow the file to wrap the text; or they can
- Move the Suite 200 to Column AF, Recipient Address Line 2.



# Taxpayer Portal Common CSV Errors (cont.)

**!** The uploaded file contains one or more errors. Please correct the following and re-upload.

Form Type, Tax Year, and at least 1 other column must be filled in.

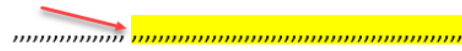
When CSV files incorrectly add additional commas at the bottom of the form, it is usually caused by a formatting issue or a mistake made while creating or editing the file.

To resolve this issue, you can take the following steps:

1. Open the CSV file in a text editor or spreadsheet software.
2. Locate the rows that have extra commas at the bottom.
3. Check for any missing data or empty cells in those rows. Fill in the missing data or remove any unnecessary empty cells.
4. Verify that the data in each row is properly aligned and separated by commas.
5. Save the file with the corrected changes.

**Incorrect:**

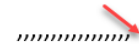
```
1099-R,2023,EIN,00-0000000,B,ABC LLC,,,,,US,123 S Red Ave Suite 12,New
York,NY,01234,D,0000000001,test@test.com,SSN, ,I,, ,Joe ,D,Smith,,US,123 N Adam St,#000,New
York,NY,00000,,,,,123.25,123.25,,,,,,9,,,,,,,,,,,,,,,,,,,,,
```



**Correct:**

The gap and the remaining commas are removed.

```
1099-R,2023,EIN,00-0000000,B,ABC LLC,,,,,US,123 S Red Ave Suite 12,New
York,NY,01234,D,0000000001,test@test.com,SSN, ,I,, ,Joe ,D,Smith,,US,123 N Adam St,#000,New
York,NY,00000,,,,,123.25,123.25,,,,,,9,,,,,,,,,,,,,,,,,,,,,
```







# Taxpayer Portal Common CSV Errors (cont.)

## **i** Current Uploaded File

1099-C.csv [\(Remove\)](#)

## **!** The uploaded file contains one or more errors. Please correct the following and re-upload.

Row	Column Title	Error Message
2	Box 5 - Check if the debt...	Box 5 should be either "Y" for Yes or "N" for No.
2	Creditor TIN Type	Creditor TIN should be either SSN or EIN.
2	Creditor Taxpayer ID Nu...	Creditor Taxpayer ID Number should be in one of the following formats: XXX-XX-XXXX, o

- Form Level Error
  - Provides Row and Column that has the error.
  - CSV would need to be updated and uploaded again.





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

**2. FS1H001** 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.

**3. 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



# Publication 5718 Revised Correction Process

## 6.1.1 Transmitting Corrections

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.) 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 "O" in the Manifest.</li> <li>3. Include an IRSubmission1Grp with the correct form type in the IRSubmission1Header and IRSubmission1Detail.</li> </ol>

In the 2-Step Correction, after filing a correction to zero out the amounts, then file an Original transmission with the new form type.

2. Once the first correction is Accepted, submit a new transmission with TransmissionTypeCd "O" in the Manifest.



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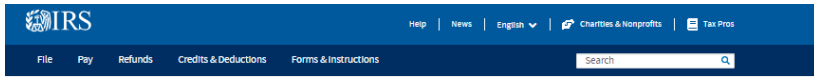
[www.irs.gov/irisats](http://www.irs.gov/irisats) and [www.irs.gov/irisschema](http://www.irs.gov/irisschema) - websites that provide information about Assurance Testing Scenarios (ATS) for the Application to Application (A2A) filer for IRIS

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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

**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. 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](#)

Control Code (TCC).  
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software, you can  
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IRIS A2A to transmit

**IRIS help**

Get support with IRIS:

**Help desk**

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

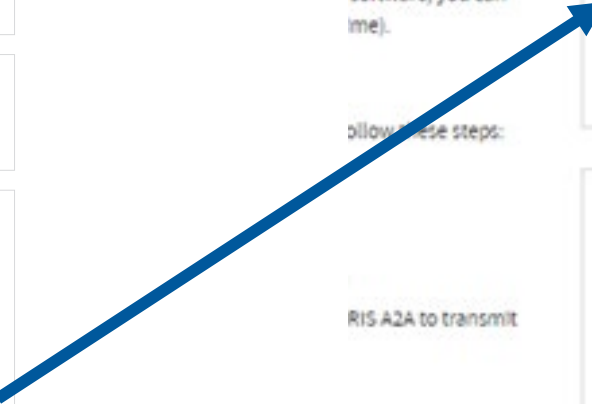
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**Related**

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- [Guide to Information Returns](#)
- [General Instructions for Certain Information Returns](#)





# Questions

