Information Return Intake System (IRIS)

Working Group Questions and Answers

November 8, 2023

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General Questions:

1. If you call the help desk, will a representative be able to answer any questions?

   Response: If a representative is unable to answer your question, they will elevate the question to the correct group.
   For questions you may call the IRIS Help Desk Monday through Friday
   7:30 a.m. – 7:00 p.m. 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.

2. Can we get a recording of this?

   Response: The Working Group calls are not recorded. The slides and Question and Answers (Q&As) will be available on the following website: IRIS working group meetings and notes | Internal Revenue Service (irs.gov) later this month.

3. Will these slides be available in some way? There is nothing on the Working Group Meetings & Notes page from the current or prior meetings.

   Response: The PowerPoint will be posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes

4. Will you be answering the unanswered questions?

   Response: Questions are gathered and all questions will be posted on the IRIS working group meetings and notes web page: IRIS working group meetings and notes

5. Is it correct that the count of 10 information returns includes 1099s and W2s, even though you can only submit 1099s via IRIS?

   Response: Starting in tax year 2023, businesses with a combination of 10 or more information returns must file them electronically. (IRS.GOV)

6. We have TCC with Fire should we switch?

   Response: Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.
   TCCs are not interchangeable between intake systems. FIRE TCCs can only be used in FIRE and IRIS TCCs can only be used in IRIS.

7. I have been using FIRE for over 20 years and I have done the IRIS application before Aug. 2023. I am a transmitter and want to continue to file 1099 series using FIRE system. So this webinar is NOT for me, right?

   Response: The Webinar is for Transmitters and Software Developers to learn about the IRIS system because FIRE will be retired at a future date (date unknown). You may continue to use FIRE until FIRE is no longer available. We encourage you to learn about IRIS prior to FIRE retiring (date unknown).

8. Is IRIS mandatory for filing year 2023?

   Response: Both FIRE and IRIS are available for Information Return reporting. You may continue to use FIRE until FIRE is no longer available. We encourage you to learn about IRIS prior to FIRE retiring in the future (date unknown).

9. So, IRIS will be mandatory for filers of more than 10 entities for 2023 1099 Forms?

   Response: IRIS is not mandatory. Starting in tax year 2023, businesses with a combination of 10 or more information returns must file them electronically. (IRS.GOV)

10. Can the E-filing requirement be met with software and bypass the IRIS system and not apply for the TCC?

    Response: For third party software, please refer to the third party for transmitter questions.

11. Looking in your crystal ball: when do you think IRIS WILL be required for 1099s?

    Response: No retirement date for FIRE has been determined. FIRE and IRIS will run parallel. An announcement will be made when a retirement date for FIRE has been determined.

12. Will IRIS replace FIRE in the future so users should start moving towards using IRIS?

    Response: Both FIRE and IRIS are available for Information Return reporting. You may continue to use FIRE until FIRE is no longer available. We encourage you to learn about IRIS prior to FIRE retiring in the future (date unknown).

13. Can I selectively use both the taxpayer portal and FIRE for different clients and using the different TCCs as applicable for the portal and the FIRE?

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

14. What is the advantage of the IRIS system when the FIRE system is up and running and works with no issues?

Response: IRIS has the following advantages:
No need for multiple TCCs when file limit is reached.
Real time validation.
TIN/Name validation at the time of submission, to help limit the amount of CP2100/972CGS the company may receive.
No need to purchase software if you use the Taxpayer Portal.
The Taxpayer Portal is user friendly.
The Taxpayer Portal allows you to download the recipient copies to be mailed to the recipient.
You may download a PDF copy of the forms prior to submitting.
A2A uses XML formatting; FIRE uses ASCII.

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

15. Is it too late to get the code to use IRIS? If I remember the letter with the code takes around 60 days to receive. Is the code available sooner on the platform?

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

16. We are having problems submitting the IRIS IR TCC APPLICATION.
Does anyone know how to get in touch with a live person on help line?
My application for IRIS TCC is completed filled out, but I could not submit.
I need an agent to help me to submit my IRIS TCC application, how do I go about to get one?

Response: More information is needed to assist with this issue. Please call the IRIS Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET.
Listen to all menu options.
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International: 470-769-5100
TTY/TDD: 866-937-4130 The IRS welcomes calls via your choice of relay.

17. Auto-enrollment used by AIR and MeF works well. The ClientID is more complicated. IRIS should make Auto-enrollment an option.

Response: Auto-enrollment is not an option for IRIS at this time. We have no information if it will be available for IRIS in the future.

18. How can I obtain a JSON Web Key?

Response: Please refer to Publication 5718 for steps to obtain a JSON Web Key and the 2023 November and December Working Group slides.

19. I am stuck on getting new API Client ID. I get an JWK is invalid error when trying to submit it. I can't get past it and have tried working with IRS people. My order is right. I am using info from our MEF certificate.

    Response: Please refer to Publication 5718 for steps to obtain a JSON Web Key and the 2023 November and December Working Group slides.

20. Not sure what is needed to be entered on the API client ID application in the JWK box.

    Response: Please refer to Publication 5718 for steps to obtain a JSON Web Key and the 2023 November and December Working Group slides.

21. Could a "consent" issue cause a "JWK is invalid" error when trying to do the New Client ID page? If so, please let me know what consent the person needs.

    Response: Please refer to Publication 5718 for steps to obtain a JSON Web Key and the 2023 November and December Working Group slides.

22. I am stuck on getting new API Client ID. I get an JWK is invalid error when trying to submit it. I can't get past it and have tried working with IRS people. My order is right. I am using info from our MEF certificate.

    Response: Please refer to Publication 5718 for steps to obtain a JSON Web Key and the 2023 November and December Working Group slides.
    If additional assistance is needed, please call the IRS Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET.
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23. To be specific, for the thumbprint (x5t) is that the same as when you view the certificate or does that need to be encoded? Same with the chain and modulus parts of JWK

    Response: More information is needed to assist with this issue. Please call the IRIS Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET.
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24. I think I signed up for the API client ID. How do I check if I have it?

    Response: Please refer to Publication 5718 for steps to check if you have an API Client ID or check your e-Services application profile which lists all the products assigned to your company.

25. I originally filed an application for A2A and then refiled for portal, do I need to delete the A2A, I don't need it and I won't file for the API client ID.

    Response: A2A is just a transmission method, if you do not need it, there is no need to do anything with it. You may go into your IRIS TCC application to delete the A2A.

26. What consent is needed for these steps? Sorry I missed if you provided details. And if that is the issue what would the error be and when would it occur? Could that cause the "JWK is invalid" error?

    Response: Please refer to Publication 5718 for steps to obtain a JSON Web Key and the 2023 November and December Working Group slides at [IRIS working group meetings and notes](#).

27. The tools for creating a JSON web key use a self-signed certificate. Not really helpful in this case

    Response: Publication 5718 was updated with more information to assist with obtaining a JSON Web Key. Additional information was also included in the 2023 November and December Working Group slides at [IRIS working group meetings and notes](#).

28. I am a parent comp to multiple tax IDs that we file for, is it possible under the API CID to have multiple TIDs under to electronic file?

    Response: You can use your existing API Client ID if you already have one.
    If the parent company is filing on behalf of the other companies, then they should select the IRIS TCC role of 'Transmitter'. The role of 'Transmitter' allows a business to file information returns for their own company and/or on behalf of their subsidiaries, or other businesses/individuals as a third-party transmitter.

29. Is there a software ID that changes every year, as in ACA?

    Response: The software ID will change every tax year.

30. My business transitioned from my sole proprietorship to a corporation. Would this require a new application, or can I continue operating under my personal name (sole proprietor)?

Response: You will need to complete a new application.

31. What is the difference between an API client ID and TCC?

    Response: The API Client ID allows two systems to communicate with each other. The Transmitter Control Code (TCC) shows you are authorized to submit into the IRIS system.

32. Can a transmitter with an IRIS TCC # be used for manual data entry, without an API client ID?

    Response: IRIS has 2 intake methods: Taxpayer Portal and Application to Application (A2A).
    You do not need an API Client ID if you have an IRIS TCC assigned for the Taxpayer Portal.

33. The TCC application appears to require two Responsible Officials? What if you only have one?

    Response: A minimum of 2 Responsible Officials (RO) and 2 Contacts are required.
    Exception: Only one RO and Contact is required for 'Sole Proprietorship' or 'Limited Liability Single Member' business structures. (RO and Contact can be the same person).
    If you need additional information, please call the IRIS Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET.
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34. Does the second responsible officer need to sign in order to use IRIS?

    Response: The second responsible officer will need to sign the application prior to using the IRIS system.

35. My IRIS application says it needs a signature from my 2nd responsible officer. What/where do they sign?

    Response: When the second responsible officer signs in, at "Select Your Organization" choose "Individual", on the next screen under "All Application" select the "View/Edit" option that looks like an eyeball, review the company information on the "Application Summary" and select "Continue", at the next screen sign the application using their five (5) digit pin and check the boxes, then select "Submit". The January 2024 Working Group slides, shows where the second responsible officer needs to sign. Or you may get step-by-step instruction about how to sign the

application are available in the Application Submission section of the IRIS TCC Application tutorial located at www.irs.gov/iristcc.

36. If we already have a TCC number, do we have to get the API Client ID?

    Response: If you want to file A2A, you need an API Client ID. If you use the Taxpayer Portal, you do not need an API Client ID.

37. Is the IR Application for TCC for IRIS? Is this the same name for the TCC application for FIRE? I can't tell on my account if I already have both.

    Response: The IR Application for TCC is for the FIRE system.
    The IRIS Application for TCC is for IRIS.
    You may check your e-Services application profile which lists all the products assigned to your company.

38. Do I need to renew TCC every year?

    Response: TCCs don't need to be renewed every year.

39. Does a small firm using the IRS portal only need a TCC #?

    Response: If you are only using the IRIS Taxpayer Portal you will only need a Taxpayer Portal TCC.
    If you are filing information returns for your company only you will need to choose the IRIS TCC provider role of 'Issuer'.
    If you are a business filing information returns for your company and/or for other companies will need the IRIS TCC provider role of 'Transmitter'. Please refer to www.irs.gov/iris for additional information.

40. If you have applied for IRIS TTC, how long will it take to get the TCC code?

    Response: The maximum time frame to receive a new code should be 45 days. You can always sign into the IRIS Application for TCC to monitor the status of your application and view your TCCs on the application summary page.

41. How long it takes to update TCC information from IR application to FIRE?

    Response: The IR Application for FIRE cannot be updated for an IRIS TCC. You will need to apply for a new TCC for IRIS. We do not have information about FIRE TCCs.

42. If we obtain a new TCC for IRIS, will we still be able to use the TCC for Fire?

    Response: Both FIRE and IRIS are available for Information Return reporting. You may continue to use FIRE until FIRE is no longer available. Eventually IRIS will

replace FIRE. We encourage you to learn about IRIS prior to FIRE retiring in the future (date unknown).

TCCs are not interchangeable between intake systems. FIRE TCCs can only be used in FIRE and IRIS TCCs can only be used in IRIS.

43. I received the letter that includes my TCC #, but 2 of the five digits of the TCC # are x'd out. I can't create my FIRE account without the TCC #. I was on hold for over 2 hours with IRS and still couldn't get anyone. Where can I find my full TCC #?

    Response:
    The IR Application for TCC is for the FIRE system.
    The IRIS Application for TCC is for IRIS.
    You may check your e-Services application profile which lists all the products assigned to your company.
    For FIRE questions, please visit www.irs.gov/FIRE for more information.

44. I have an ID.me login, but when I try to login with IRIS, it says I don't have associated roles for me to log in. I'm the only person who would do this. How do I fix this?

    Response: To access IRIS, you need to apply for an IRIS TCC. Please visit www/irs.gov/iris for additional information to get started using IRIS.

45. I use Mag-Filer software to produce 1099s. I have completed an IRIS transmitter app. Do I need to complete an API Client ID app?

    Response: For third party software, please refer to the third party for transmitter questions.

46. I am using a 3rd party transmitter. How many of these applications do I need to complete? I have completed TCC and IRIS. Do I need JWK or whatever that is and the API client ID?

    Response: You will need to contact your third party transmitter to find out what they want you to do.

47. Will I be able to access client notices, information, and payments with an API client ID application?

    Response: Client notices, information and payments are not accessible through the API client ID.

ATS Testing:

48. If we don't use ATS, no need for testing?

    Response: If you don't use A2A, then you don't need to complete testing.

49. Do you need to do a communication test as a transmitter if using only portal?

    Response: Transmitters using the Taxpayer Portal do not need to do a communication test.

50. Do I need to pass testing for the transmitter profile on IRIS?

    Response: Transmitters using the Taxpayer Portal do not need to test. Transmitters using A2A must test and depending on the IRIS TCC Role may also need to complete ATS testing. Please refer to Publication 5719.

51. My understanding was that since we are required to E-file 1099 Series, for our clients, we need to apply for the TCC # with the IRIS Application for TCC., since we would be considered a transmitter. Are all of these other items also required with scenario testing, etc.?

    Response: If you are using the Taxpayer Portal, you don't need to complete testing. However, if you are filing for others you will want to select the IRIS TCC role of 'Transmitter'.
    If you are using the A2A intake method, you will need to complete ATS testing. Please refer to Publication 5719.

IRIS Questions:

52. Will there be a how to file webinar?

    Response: Please visit www.irs.gov/iris for a video on how to use the IRIS Portal.

53. Can IRIS be used without software? 1099's can be typed in and submitted through IRIS?

    Response: The Taxpayer Portal allows small volume filers to file Information Returns directly to the IRS without the need for software. Issuers or transmitters manually enter data into the platform via user interface screens or upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV). Please refer to Publication 5717.

54. Is the new IRS program exclusively for tax professionals, or can business owners who file their own 1099-NEC in-house also utilize this program?

    Response: The IRS system is available to all filers. Please refer to www.irs.gov/iris for additional information.

55. But does it e-file the forms to the IRS?

    Response: Forms filed through IRIS will be transmitted to the Internal Revenue Service (IRS) electronically.

56. Can we print a copy of 1099 from manual entered 1099s as you are speaking of now?

    Response: You may print PDFs from the "Unsubmitted Forms" or "View Submitted Forms" tile on the Taxpayer Portal. A2A does not have the capability to view and print PDFs.

57. Will the IRS mail out the 1099's to the recipients as well as e-file to SSA?

    Response: The IRS will not mail out recipient copies. You will need to mail the form to recipients and e-file to SSA. The Taxpayer Portal has an option to download and print PDF copies on either the "Unsubmitted Forms" or "View Submitted Forms" tile.

58. With the ability to print the recipient 1099 copies, are there any forms that must be ordered this year re: 1099's or can anything that needs to be printed-be printed on regular printer paper?

    Response: Taxpayer Portal allows for the downloading and printing of the recipient copies. When the copies follow the guidelines outlined in Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns Substitute Forms, then no additional forms must be ordered.

59. Can you submit client 1099 returns through your IRIS account?

    Response: Businesses filing information returns for their company and/or for other companies will need the IRIS TCC provider role of 'Transmitter'. Please refer to www.irs.gov/iris for additional information.

60. Does the system automatically file with all states?

    Response: The IRS electronically sends information returns (original and corrected) to participating states through the Combined Federal/State Filing (CF/SF) program. Additionally, only specific Information Returns are included in the CF/SF program.

An issuer/transmitter must select the CF/SF option on their IRIS TCC application to be approved. Publications 5717 and 5718 provide a list of forms and states that participate in the CF/SF program.

61. When can we expect the 1042-S to move to IRIS?

    Response: TY22 & TY23 will only accept Form 1099 Series. Additional Information Returns will be added in phases. We do not have a date at this time. A Quick Alert will be issued as new forms are available to be filed through the IRIS system.

62. I see in the taxpayer portal that you can save issuer information for the following year. Can it also save recipient information for future use as well?

    Response: At this time, the Taxpayer Portal does not allow for Recipient/Payee information to be "saved".

63. Is A2A the only transmission method?

    Response: IRIS has 2 intake systems:
    1. Application to Application (A2A)
    Allows for bulk filing of Information Returns. Transmissions are sent directly from their application to the IRIS application. Please refer to Publication 5718.

    2. Taxpayer Portal / User Interface (UI)
    Allows small volume filers to file Information Returns directly to the IRS without the need for software. Issuers or transmitters manually enter data into the platform via user interface screens or upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV). Please refer to Publication 5717.

64. Can we submit ASCII files through IRIS?

    Response: ASCII may only be filed using the FIRE System. IRIS uses XML.

65. Can you talk about A2A? What is it? How is used?

    Response: Application to Application (A2A) allows for bulk filing of Information Returns. Transmissions are sent directly from their application to the IRIS application. Please refer to Publication 5718.

66. Why doesn't IRIS allow upload of XML files like the ACA AIR upload?

    Response: The IRIS Taxpayer Portal/UI does not function like the UI used in the Affordable Care Act (ACA) Information Returns (AIR) system. Please see the 2023 October Working Group slides on our webpage at www.irs.gov/iris for additional information.

67. Can an excel file with recipient 1099 information be uploaded into IRIS?

    Response: The CSV File option may be used to upload forms on the IRIS Taxpayer Portal. Only CSV file templates provided by the IRS can be used.

68. When will the 2023 CSV file for the portal be available?

    Response: CSV templates are only available on the Taxpayer Portal Dashboard.

69. Where can I see the CSV template?

    Response: The CSV file templates are only available in the Taxpayer Portal.

70. Is there a specific filename format for CSV?

    Response: The only requirements for the CSV file name is that it ends with ".csv".

71. For CSV uploads, what is the default value for blank information, Yes/No attributes and other IRIS specific fields ?

    Response:
    Refer to the Template Formatting Guidelines for the form you are filing. Each form has a specific value for its data elements and it may not be the same attribute on another form.

72. Will we be able to combine multiple forms in the CSV upload file at some point?

    Response: Each template is designed for each form type and data elements. Multiple forms can't be combined on the same CSV upload since forms have different data elements.

73. CSV is for 'small' submissions - what kind of numbers are we talking about?

    Response: Each CSV file holds up to 100 records and you may submit an unlimited number of templates.

74. If we selected to submit via Portal, and we have bit over 100 records, can we submit another file? It won't override the previous file submitted.

    Response: Only 100 records are permitted per CSV file and only 1 file can be uploaded at a time. You may submit an unlimited number to templates.
    Note: Only CSV templates provided by the IRS can be used

75. The CSV File for the 1099 NEC is missing column AO.

Response: The 1099-NEC template and guidelines have been updated to correct the missing column.

76. Are there any known CSV upload issues for specific forms?
    How can we report CSV upload issues?

    Response: We are not aware of any known CSV upload issues.
    To report CSV upload issues please call the Help Desk.
    For questions you may call the IRIS Help Desk Monday through Friday
    7:30 a.m. – 7:00 p.m. ET.
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77. I'm a developer and we are using the portal and CSV. What is the process of testing the uploading the CSV files? Can we use the same 00-/000- SSN format as with A2A?

    Response: The CSV files are used for live data and there is no testing. The CSV file templates are only available in the Taxpayer Portal.
    Only CSV file templates provided by the IRS can be used.

78. We use Oracle who has not come out with their 1099 updates yet for 2023 filing. If they do not support electronic filing for 2023, I don't see how we can possibly develop an inhouse solution by end of January. What options do we have?

    Response: To file electronically you may use the IRIS or the FIRE system. IRIS allows you to use the Taxpayer Portal or the Application to Application (A2A) system.
    Application to Application (A2A) - allows for bulk filing of Information Returns. Transmissions are sent directly from their application to the IRIS application. Please refer to Publication 5718.

    Taxpayer Portal / User Interface (UI) - allows small volume filers to file Information Returns directly to the IRS without the need for software. Issuers or transmitters manually enter data into the platform via user interface screens or upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV). Please refer to Publication 5717.
    Visit our webpage www.irs.gov/iris for more information.

79. Can we use both?

    Response: More information is needed to answer this inquiry.
    Please call the IRIS Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET.

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80. Any suggestion on implementation of the XML file?

Response: More information is needed to answer this inquiry.
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81. Who is going to support our technical questions, the IRS?

Response: We offer support through the Publications and the Help Desk will elevate questions they are not able to answer.
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