Information Return Intake System (IRIS)

Working Group Questions and Answers

October 11, 2023

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General Questions:

1. Is IRIS replacing Fire? We are submitting over 35K 1099/98 and MISC forms!

   Answer: Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.

2. If you already use fire, you are not required to setup an IRIS account at this time, are you?

   Answer: You can continue to use FIRE; you do not need to move to IRIS at this time.

3. What is the website for the IRIS work group to locate question/answer?

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

4. Is the IRIS working group considering hosting A2A-only technical meetings?

   Answer: The IRIS working group meeting held on the second Wednesday each month is the technical meeting is for Software Developers and Transmitters for the A2A intake method.

5. Are there instructions available to file paper information returns if I meet the criteria?

   Answer: See the General Instructions for Certain Information Returns for paper filing guidelines.

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

6. Where do I go on the website to apply for a 1099 TCC filing #?

   Answer:
   •Go to www.irs.gov/iristcc
   •Click on the 'Access IRIS Application for TCC'
   •Sign in using your existing account. If you don't already have one, create an account.
   •The system will take you to the 'Select Your Organization' page
   •Select 'Individual', the system will take you to the 'External Services Authorization Management (ESAM)' landing page.
   •Click on the arrow next to 'New Application' and select 'IRIS Application for TCC'.

7. Does the transmitter set up an ID.Me Account? Or Tax Pro account before doing TCC?

   Answer: External users must register with the current IRS credential service provider (CSP) and complete the IRIS Application for Transmitter Control Code (TCC) to submit transmissions using the IRIS intake platform ID.me is the current CSP.

8. I thought ID.me was primarily for individuals not businesses/transmitters.

Answer: The Internal Revenue Service (IRS) works with ID.me, a technology provider, to provide authentication and identity verification for taxpayers and tax professionals accessing IRS applications.

9. Once you sign in, you will be required to enter the firm/business information and complete the application on behalf of the business.
   I sign in to my Id.me account, but it doesn't provide an option to apply for the IRIS.

   Answer:
   •Go to www.irs.gov/iristcc
   •Click on the ‘Access IRIS Application for TCC’
   •Sign in using your existing account. If you don't already have one, create an account.
   •The system will take you to the ‘Select Your Organization’ page
   •Select ‘Individual’, the system will take you to the ‘External Services Authorization Management (ESAM)’ landing page.
   •Click on the arrow next to ‘New Application’ and select ‘IRIS Application for TCC’.

   If you do not see the 'Select Your Organization' page and the option to apply is not available:
   •Select 'Profile' at the top of the page
   •Select 'Switch Organization'
   Follow the steps above.

   If the above does not work and you are still having problems:
   Contact the Help Desk 866-937-4130

10. Do tax professionals set up accounts in their client’s taxpayer portal?
    Or do they set up their own account to transmit on behalf of their clients?

    Answer: If you plan to transmit your clients returns, you need to complete the IRIS Application for TCC, as a transmitter, and then file your clients returns. Your clients will not need their own TCC's if you are transmitting.

11. Is there a resource to understand how state e-File coordinators are supposed to set up their TCC (assuming they need one) and get access to schemas? We have different representatives responsible for filing 1099s on behalf of the state versus individuals involved in setting up our own application for issuers to submit their state copy of 1099s.

    Answer: Schema Packages will be posted to the State Exchange System (SES) when the packages are posted to the SOR.
    The state would need a TCC to file 1099s on behalf of the state (i.e., 1099-G) Those states wishing to receive 1099 information from issuers submitting their state copy through IRIS would need to participate in Combined Federal State Filing Program.
    If the state currently participates in CF/SF through FIRE, no action is needed from the state. You will receive CF/SF files following the same process as FIRE.

12. I have an ID.me for ACA filing with my school email address. Did I understand correctly that I need a separate ID.me to file 1099's ? Or just a separate TCC #?

    Answer: If you have an ID.me account, you can sign in without verifying your identity again. This would include users that have created an ID.me account with another organization outside of the IRS. You will need to complete an IRIS Application for TCC to receive your TCC.

13. Does each Responsible Official, and each Contact, need a separate Transmitter Control Code? Or if I only plan to file via IRIS, as a transmitter for my clients (I'm a CPA), do I only need one TCC?

    Answer: TCCs are assigned based upon intake method and user role.
    If you plan to transmit your clients returns, you need to complete the IRIS Application for TCC, and select the transmitter role.

14. I have a firm that is an S Corp but I am the only owner and the only employee. How can I have 2 RO's? What are my options to apply for a TCC since it's not possible for me assign 2 RO's?

    Answer: There is a minimum of 2 required Responsible Officials and 2 required contacts, unless you are a 'Sole Proprietor' or 'Single Member, LLC.

15. I heard that only one TCC is required per business. However, two different employees file forms for our school district. I do not have a TCC for 1099 filing, yet, but our payroll clerk has a TCC for W2s.
    I will still need to use my id.me account to get a TCC for 1099s, correct?

    Answer: The TCC is the firm/business's authorization to electronically file through IRIS. W-2s are not submitted through IRIS. If you would like to transmit your 1099s through IRIS, you will need to apply for an IRIS TCC.

16. How often will the API Client ID need to be renewed? every year?

    Answer: You will not need a new Client ID every year. You will need to update your JSON WebKey when it expires.

17. We were assigned the same TCC code we had with FIRE. Will that be an issue with either FIRE or IRIS?

    Answer: Transmitter Control Codes are not interchangeable between intake systems. Each system has a specifically formatted TCC. Review your current e-Service applications 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 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
    - The IRS welcomes calls via your choice of relay.
      TTY/TDD: 866-937-4130

18. In Pub 5718, page 18, it states there is a client ID and a user ID. Are these determined by the transmitter/software developer?

Answer: The API Client Id is generated once the API client ID application is completed. The User ID is generated when completing the A2A consent process. Information regarding the IRS Consent Application is contained in Publication 5718. The hyperlink is located in Section 3.1.2 A2A Consent

19. Can we use the digital security certificate that we currently use for AIR for IRIS A2A?

    Answer: You may use the same API Application you have for other products, but you will need to update your application to include IRIS.

20. As a Tax Preparer I have gotten a TCC and wish to file 1099's. If I file through paid software do I need to do anything else, ex. get other numbers or file a communication?

    Answer: Once you have your IRIS TCC, you will need to do a communication test in the ATS environment. Please refer to Pub. 5719.

21. Does the A2A StatusOrAck resource support "application/xml" return types (rather than only JSON)?

    Answer: The schemas also allow for XML.

IRIS Questions:

22. Does the IRIS system use specific software or is it direct entry into the IRIS system? And if direct entry to IRIS, does the info stay in the IRIS program from year to year?

    Answer: The Taxpayer Portal is a direct entry to IRIS. A2A uses XML formatting and requires software to be purchased or developed by the filer.
    At this time, the Taxpayer Portal does not allow for Recipient/Payee information to be "saved".
    The Taxpayer Portal allows for the Issuer/Payer information to be “saved” from year to year using the Issuer Management icon on the Taxpayer Portal dashboard.
    Some important tips:
    - The Issuer/Payer information must be entered into the Issuer Management prior to starting a new form.
    - The Issuer Management allows for 25 entries to be stored.

23. Should TIN’s include dashes, or be 9 digits without punctuation? Should dollar amounts include commas?

    Answer: The TIN Type e-file type requires nine digits with no dashes or other punctuation. Enter dollar amounts with no commas. The system will add commas as needed.

24. Is there a way to print the 1099s so that recipients can be sent copies?

    Answer: In the Taxpayer Portal, the option to print the PDF is on "View Submitted Forms" tile on the Taxpayer Portal. The banner has a column titled 'Download PDFs’; click on the link to download and print the forms. In A2A, there is no option to download recipient copies.

25. Does IRIS take prior year 1099s, for example, TY2021?

    Answer: IRIS only accepts forms for tax year 2022 and 2023.

26. Will IRIS accept corrections for 1099 NEC or 1099 MISC returns originally submitted via the FIRE system in the future?

    Answer: There is no information if or when this will be implemented. Currently, you will need to file a correction on the same system you filed the original return.

27. Please consider accepting corrections for submissions submitted in FIRE in IRIS.

    Answer: This request is being shared; however, there is no information if or when this will be implemented.

28. What would happen if rejected submissions were submitted in a new transmission as an original instead of a replacement?

    Answer: The process to resubmit a rejected submission is by using the replacement process. At this time, if the new transmission is submitted as a timely filed original file, we are unaware if there would be adverse actions.

29. For A2A XML Schema, if a single EIN has a 1099MISC Submission which contains 50 records/recipients, and one of the records has an error and rejects, does the entire submission reject?

    Answer: A Transmission can be Partially Accepted when one or more submissions, but not all, are rejected.

30. As a CPA, if I transmit 1099's for my client and subsequently realize a recipient was overlooked, will I be able to transmit again to only report this recipient?

    Answer: You must file another original transmission for the overlooked recipient. The submission would only include the overlooked recipient.

31. Since I can't file electronic correction on IRIS if I file the original on FIRE, is there another IRS tool to file corrections electronically in 2024 for 2023 corrections due to the new mandate? This is until we switch to IRIS.

    Answer: If you filed the original in FIRE then you would file your corrections in FIRE.

32. The amounts in XML are defined as 15-digit integer.
    Are we supposed to round off the amounts on XML or the agency is going to assume the last two digits as cents just like pub1220 ?

    Answer: The schema requires money amount fields to be rounded to the nearest integer. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you have to add two or more amounts to figure the total, include cents when adding the amounts and round off only the total.

33. Why do we have to provide JSON info to upload tax forms? Why can't IRIS just have an upload button like FIRE?

Answer: IRIS A2A uses XML format to bulk file.
You may upload CSV files through the Taxpayer Portal.

34. Is it possible to get the CSV specs without going thru the TCC process? We will not be submitting any forms but providing the CSV file option within our accounting software for our clients themselves.

Answer: The CSV file template is only available in the Taxpayer Portal.
Only CSV file template provided by the IRS can be used.

35. How do States access the CSV templates from the IRS to mirror their system buildouts to the taxpayer portal without having a taxpayer portal account setup?

Answer: The CSV file templates are only available in the Taxpayer Portal.
Only CSV file template provided by the IRS can be used.

36. If my company needs to file 350 1099-NEC, is there a way to send multiple CSV files or must it be only using A2A?

Answer: You may submit multiple CSV files through the Taxpayer Portal. Each file is limited to 100 records.

37. The 1099 CSV template has columns for Payer name, address, TIN, etc. Do I need to show the Payer info on each and every line of the CSV excel spreadsheet? That seems redundant.

Answer: The Payer name must be entered on each line of the CSV template.
The CSV template populates the data for each record provided. You may submit more than payer in the CSV file and each line creates a separate record.

ATS Testing:

38. What is the estimated date of TY23 ATS?

Answer: IRIS ATS for TY23 opened January 2, 2024. You can currently test for TY 2022 and TY 2023.

39. Who has to submit the 5 scenarios? Just programmers or those of us who only have 10 1099s to submit.

Answer: If using the Taxpayer Portal only, no testing is required. Testing is only required for those using A2A. The type of testing is determined by the selected role on the IRIS Application for TCC.
Transmitters must complete a communication test for IRIS.
Software Developers must complete all of the applicable IRIS ATS test scenarios.
Please refer to Publication 5719.

IRIS Schema Package Questions:

40. Is there an updated schema package somewhere? When working on the API calls, we noticed that there is no schema for the API responses or for the body of the get status request.

    Answer: The status/acknowledgement schema are in the current schema package. No changes to the status/acknowledgement schema were made for October. If you do not have the latest schema package, please call in to the help desk.

41. Two Questions: Is the SOR mailbox only for use by Software Developers? Or can states' business or development teams gain access?
    How frequently are the schemas posted on SOR transferred to the State Exchange System?

    Answer: A Secure Object Repository (SOR) mailbox is available to anyone that has an active registered user account in e-Services.
    To get the IRIS Schema Package, a taxpayer must:
    - Have a completed IRIS A2A TCC Application
    - Select the "Software Developer" role or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency

    Schemas are generally deposited into the SOR the 1st Monday of the month. The package is posted to the State Exchange System at the same time.

42. How often will the schemas be updated in the FTA's SES system? We have been unable to locate the current version in the SES.

    Answer: The SES system is updated monthly and at the same time the schemas are sent to the SOR Mailboxes.

FIRE Questions:

43. If we have more than/less than 10 corrections for 1099 NEC and/or 1099 MISC forms for returns submitted via the FIRE system, can a request for a waiver from filing electronically be submitted for the corrections?

    Answer: The corrections must be submitted in the same system that the originals were submitted. Waivers are only available for original returns.