

**Information Returns Intake System (IRIS)
Working Group Questions and Answers
December 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 a.m. – 7:00 p.m. (EST). 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. Our corporation has several separate divisions which create their own filing software of various tax form types. Do we need a TCC for each individual division or should we all be using a single corporate TCCs?

Response: More information is needed to answer this question. Please call the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. (EST). 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. How do we find our IRIS TCC once approved?

Response: You may check the status of your application and obtain your TCC(s) on the Application Summary page. Please refer to the [TCC Tutorial](#) for additional information. The maximum time frame to receive a new TCC is 45 days. You can check your application to see if a TCC has been assigned generally within 24 hours.

3. With the program being shut down, can we still log in to check our TCC status?

Response: A responsible official or authorized delegate listed on the application may check the TCC status. Checking the status of your TCC is not dependent on the availability of the IRIS system.

4. I was recently approved as a transmitter for forms 1097, 1098, 1099 etc. But It did not mention form 1096. Is form 1096 not required when using IRIS?

Response: Form 1096 is the transmittal form used when filing paper information returns. The data elements contained on Form 1096 are included in the IRIS Schema Submission Header. You do not have to submit a separate Form 1096 when filing through IRIS.

5. Does each filing year require a NEW TCC code for manual entry in IRIS Taxpayer Portal?

Response: You do not need to reapply for an IRIS TCC as long as you continue using it. If you don't use your TCC for three consecutive years, your TCC will be deleted. Once your TCC is deleted, it cannot be reactivated and you'll need to submit a new IRIS Application.

6. How do you get the External Services Auth Mgmt. so you can monitor your TCC or make updates?

Response: You monitor or update your TCC by logging into the ESAM application and reviewing your TCC application. A link to the ESAM application is on the [IRIS application for a TCC](#) webpage. You may view the application and status on the summary page. Updates to the application must be made by authorized delegates and generally takes up to 7 days to show in the system. Please review the [TCC Tutorial](#) for additional information.

7. Our responsible officials changed. Submitted application. Need to get fingerprinted. Can I have advance access to iris schema?

Response: The IRIS TCC application does not require finger printing. Please refer to the [IRIS application for TCC](#) webpage for additional information. IRIS schemas are only available to filers with an IRIS A2A TCC application with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency". Schemas are sent through the Secure Object Repository (SOR) mailbox after your application is complete.

8. Why does a TCC keep getting rejected?

Response: There are several reasons a TCC could reject. Check your application to make sure it is in complete status and you are using the IRIS TCC. If you continue to have issues please call the Help Desk at the number in the General Information section above.

ATS Testing:

9. Where can I find the ATS link? We'd like to test our TCC but cannot find the link.

Response: ATS is only used for the IRIS A2A intake method. There is no link to complete ATS testing. Please refer to [Publication 5719](#), Information Returns Intake System (IRIS) Test Package for Information Returns for steps to complete testing, the endpoint and additional information.

10. Can ATS be used for transmitters just trying to make sure their TCC code works for the year and get a feel for the system if using for the first time?
And where is the link for this?

Response: ATS is only used for the IRIS A2A intake method. [Publication 5719](#), Information Returns Intake System (IRIS) Test Package for Information Returns provides the endpoint for testing and additional information about filing through A2A. ATS testing is not required if you e-file through the IRIS Taxpayer Portal. You may sign into the IRIS Taxpayer Portal to get a feel for the system prior to filing. [Publication 5717](#), Information Returns Intake System (IRIS) Taxpayer Portal User Guide provides additional information.

11. Does everyone need to do the communications test?

Response: Software developers are required to complete the ATS testing each year. Transmitters using A2A must complete a one-time communication test Please refer to [Publication 5719](#), IRIS Test Packages for Information Returns for more information. Transmitters using the IRIS Taxpayer Portal do not need to test.

12. Will each TCC need to be tested? We have (7) companies with one log in - should we set up individual accounts for each TCC for IRIS?

Response: If using the IRIS Taxpayer Portal then no testing is required. Testing is required for those using the A2A intake method. Please refer to [Publication 5719](#), Information Returns Intake System (IRIS) Test Package for Information Returns for additional information.

Transmitters must complete a one-time communication test for IRIS.

It is a business decision whether to have each company have its own TCC or to have one company that transmits all the forms on behalf of the other companies.

13. What are the typical next steps and timeline once A2A Test Submissions are passed by the Assistor?

Response: After you submitted your transmission, please call the Help Desk with your Receipt IDs. Please allow up to 5 business days for the review to be completed. Once the Help Desk has completed the review, they will move your software package to Production. You should receive an email informing you of your status change. We also encourage you to check your status in the system. For more information on IRIS Assurance Testing (IRIS ATS), please review [Publication 5719](#). An email is sent to confirm if you passed IRIS ATS testing or if additional action is needed.

14. How long does it take for IRS to move from our software status from test to production after communicating the receipt IDs?

Response: It may take up to 5 business days for the status of the software package to change to Production. 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.

15. When contacting the help desk with the accepted receipt ids from ATS, does it have to be the individual on the e-file application or can another developer contact the help desk with the receipt ids?

Response: Anyone associated with the company may contact the Help Desk to complete the ATS review.

16. What is SLA (service level agreement) for e-file Assistor to come back with a Yes/No on the test submissions via A2A? Do we need new e-case ticket for each submission?

Response: Referring to the time frame to pass ATS, please allow up to 5 business days for the review to be completed. After all submissions are complete, please call the Help Desk and they will provide you with a ticket number. If additional testing is needed all submissions will use the same ticket number.

17. Once we pass A2A Test Submission and move to Production, and then we have to update the software for let's say any bug fix. Do we have to come back to Test system for testing and start all over or something else?

Response: You are not required to go through the full testing process after passing ATS for the year. As a business, you may submit transmissions to test the software after any software fixes to verify there are no issues.

IRIS Questions:

18. When will IRIS open in 2025?

Response: Filing Season 2025/Tax Year 2024 will open January 10, 2025, at 9:00 a.m. (EST).

19. Has infrastructure been improved enough to actually allow us to get online and complete a filing this year? Last year we tried for weeks with unresponsive websites.

Response: We saw some concerns with performance in January and IT updated the system the same day. We don't anticipate this experience will be an issue with the upcoming filing season; however, we will continue to monitor the system's performance.

20. Can you create a place for us to retrieve the system operational status so we can display that information to users? Maybe we can fetch an XML file giving us system status, projected availability date and time so we can prevent users from trying to access the system when it's not available.

Response: The system operational status is provided on the [IRIS Operational Status Page](#). We will elevate this up to IT; however, we do not know when or if this request will be completed. Another option would be for you to link to our webpage, so when your clients select the link the IRIS Operational Status page will show.

21. Can Tribes use this system and if so, how do they setup the IRIS system if there's jurisdiction issues?

Response: Indian Tribal Government entities are able to use the IRIS system to file information returns. Please refer to the [TCC Tutorial](#) for the information needed to apply and the steps to complete the application. Please call the Help Desk at the number in the General Information section above if have additional questions or issues applying for the TCC.

22. Referring to November's Q&A #31 and #32: Since this is A2A It would be very helpful for the application to be able to tell the end user if the Accepted with Errors needs to or doesn't need to be re-submitted as a Correction. Formal Request to

have a method, either based on a specified list of business rules or even better an additional submission status added so the application has a way to tell the consumer if they do or do not have to submit a correction.

Response: For Tax Year 2024, there are a few Submission Header errors for missing or incorrect information that cannot be corrected but should be included on all future filings. All form level errors should be corrected. It is the filer's responsibility to ensure all forms are filed with the correct information per the form instructions.

We will take this request under consideration as well as add additional information to Publication 5718.

23. I filed 1099's last year and did not get a confirmation that my forms were received, is there a way to get a confirmation?

Response: All forms submitted through the IRIS Taxpayer Portal are shown in the 'Forms Submitted' tile. Forms started but not submitted through the IRIS Taxpayer Portal are shown under the 'Unsubmitted Forms' tile. A confirmation of all transmissions through A2A are sent via email.

24. Does the IRS file with a CF/SF state even if the state tax withheld field is empty, given that some states only require reporting when state tax is withheld?

Response: Through the Combined Federal/State Filing (CF/SF) Program, IRS will forward returns filed electronically to participating states for approved filers. Each state's filing requirements are subject to change by the state. The IRS acts as a forwarding agent only; it is the payer's responsibility to contact the appropriate state(s) for further information. If the state information is left blank no data will be sent to the state. The form must include all required state information in order for data to be sent.

25. IRIS Taxpayer Portal has been trying to load for long. Not able to login to get info on the CSV format. Please look into it.

Response: The IRIS System shut down on December 3, 2024, to allow for end of year maintenance. CSV templates will be available when the system opens on January 10, 2025, at 9:00 a.m. (EST).

26. Is the 1099 template format for 2024 available for download?

Response: CSV templates will be available when the system comes up January 10, 2025, at 9:00 a.m. (EST). The CSV templates are only on the IRIS Taxpayer Portal.

27. Where can I get the IRIS CSV file template for 1098, 1098-T, W2-G (not for A2A).

Response: CSV templates are available in the IRIS Taxpayer Portal for those forms. In the IRIS 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. CSV templates will not be available until IRIS reopens on January 10, 2025, at 9:00 a.m. (EST). CSV templates are not available for A2A filing.

28. Is the template csv file's format the same as last year, tax year 2023?

Response: Generally the CSV templates are the same unless the form was updated. You should use the most current CSV template.

29. I know you advised the 1099 template csv file for download would not be available until Jan. 9, however, do you anticipate any major changes to those templates from last year? If not, I was thinking of using last year's template to key in TY24/FY25 information in an effort to save time. Just wanted to get your thoughts on that.

Response: CSV template updates are required when forms are updated. We encourage you to download the newest templates when the IRIS Taxpayer Portal opens for FS2025. Your business may decide to use the prior year templates but you will need to compare the templates with the new templates to confirm no changes were made. If changes were made you will need to use the newest templates.

30. We understand that the IRIS portal opens for filing only in January, but having access to the CSV format beforehand would allow us to start preparing the file in advance. Right now the page won't load. It has 'please wait' message all the time.

Response: The end of the year shutdown is when IT makes the crossover to TY2024 for PY2025. This includes updates to the CSV templates. We understand the request to make the CSV templates available sooner but at this time they will not be available until the Filing Season opens on January 10, 2025, at 9:00 a.m. (EST) in case changes are needed.

31. Our biggest problem with uploading our data using IRIS was its sensitivity to spaces, commas, periods etc... Has this been addressed?

Response: The IRIS system provides error messages if there are issues with your CSV file. We identified common CSV errors after troubleshooting with filers in the last filing season. If your CSV file conforms to the Formatting Guidelines, please review the common CSV errors in the March Working Group slides that are posted on the [IRIS working group meetings and notes](#) webpage. The common CSV errors were also added to [Publication 5717](#), Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

32. Will there be an error report that spells out what fields have bad characters?

Response: The IRIS error message does not provide the specific field with bad characters. We identified common CSV errors after troubleshooting with filers in the last filing season. If your CSV file conforms to the Formatting Guidelines, please review the common CSV errors in the March Working Group slides that are posted on the [IRIS working group meetings and notes](#) webpage. The common CSV errors were also added to [Publication 5717](#), Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

33. How long does IRS take to process IRS submission after filing?

Response: After the submission of a form the acknowledgement is usually available within a few minutes; however, processing can take up to 7 days.

34. When shown as accepted in the taxpayer portal, no additional steps are needed (i.e. don't need to upload anything to FIRE) correct?

Response: An 'Accepted' status means the IRS has received your forms and no additional actions are required unless you determine a correction is needed. Please refer to [Publication 5717](#) or [Publication 5718](#) for more information on status definitions. Do not file the same forms through FIRE as you did with IRIS as it will create a duplicate filing and a correction will be required to fix the duplicate filing.

35. Clarification as someone using IRIS the first time, does IRIS produce the actual 1099 forms for us to print and send to payees? (of course sending ourselves)

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

36. The naming convention for 1099's is a series of random letters and numbers. Is there any thought to naming the individual form with the recipient's name, so that it can be more easily retrieved later?

Response: After you download the PDFs, you may save them to your desktop or file folder with a naming convention that works best for you. We will elevate this to our IT department. We do not have any information when or if this request will be completed.

37. Can the downloads of the accepted 1099s please be labeled in a more useful way? We have close to 300 1099s and the files downloaded were very difficult to search to provide to our 1099 recipients.

Response: After you download the PDFs, you may save them to your desktop or file folder with a naming convention that works best for you. We will elevate this to our IT

department. We do not have any information when or if this request will be completed.

38. Does anyone have a recommendation of a threshold where it is better to do A2A versus the portal?

Response: This is a decision each business needs to make.

39. Similar to the Q above, when you say smaller filers, what size are you thinking? We have roughly 1,000 returns a year and have to do some workarounds so cannot use a system to system but wondering what the taxpayer portal is designed for and when a second system should be explored.

Response: Each business will need to determine whether the IRIS Taxpayer Portal or A2A fits their needs the best.

40. Do we have a list of tax forms that will be added for IRIS filing for the 2025 tax year? Or when is it expected to be available? Budgeting and project planning is underway for next tax year.

Response: Tax forms being added to IRIS for Tax Year (TY) 2025, Processing Year (PY) 2026 are still being discussed with IT. We will share the list of new forms being added once we have confirmation what will be developed for TY 2025.

41. The 1099-DA will be required to be filed through IRIS for tax year 2025. Has there been any discussion about how consent will be handled for recipient copies? Also has there been any discussion about whether consent will be handled differently for forms filed through IRIS?

Response: Form 1099-DA is still in the development process. We will share information about the form as soon as possible.

42. We are specifically looking for 5498-QA which continues to be required to be filed by paper and 1096 form. We file ~70,000 copies annually on behalf of our clients. Extremely costly and creates a significant client risk in shipping personal information.

Response: We are planning on adding the 5498-QA to IRIS, but we do not have a definite date at this time.

43. Will you be doing controlled launch? And if so, will it be same day or the days before?

Response: Controlled launch is an internal process where we review the system. We are not able to share the timeframe the system is under internal review.

44. Where can I find more explanation on the JURAT requirements?

Response: The JURAT is an optional group on the A2A schema. It does not need to be completed.

Non-IRIS Related Questions:

45. My driver's license expires in August 2025. Will I have to update my credentials for entry for the 2026 IRIS transmitting season? If so, how do I go about that?

Response: Please contact ID.Me or search on www.irs.gov for questions about credentialing. We are not able to answer this question.

46. For the 1042 filing in 2025 are withholding agents required to submit this 1042 through the MeF system? Referring to notice 2024-26 which made it administratively exempt in 2024.

Response: This call is about the IRIS system and we are not able to answer questions about MeF. Please contact MeF for assistance.