PUBLICATION 5719

Information Returns Intake System (IRIS) Test Package for Information Returns

PROCESSING YEAR 2025

Changes to October TY2024/PY2025 Revision

Location	Changes
Throughout Publication	Update current processing year to 2025; increase all other tax years as needed.
Throughout Publication	Updated Tax Year to 2024 increase all other tax years as needed.
1. Introduction	Updated verbiage
1.1 Background	Updated verbiage
1.2 References	Updated verbiage and added reference table
2. IRIS Assurance Testing System	Updated verbiage
2.1 Who Must Test?	Added requirement to acquire an API Client ID
3. IRIS Application for Transmitter Control Code (TCC)	Renamed IRIS Application needed prior to testing
3.1 API Client ID	Added new section for API Client ID
4.1 Overview of IRIS ATS Customer Experience	Added instructions on how to access SOR mailbox and how to subscribe to Quick Alerts
4.2 Validating Manifest Elements in Test Transmission	Updated verbiage
6. Testing Guidelines for Software Developers	Updated verbiage
6.2 - Scenario Changes	Section has been removed
7. Acronym List	Added API definition and SOR definition

Table of Contents

1. Introduction

Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns, contains general and program specific testing information for use with IRIS Application to Application (A2A) IRIS Assurance Testing System (IRIS ATS).

Please visit **www.irs.gov/irisats** for test examples.

1.1 Background

The Taxpayer First Act (TFA) was signed into law in July 2019. TFA Provision 2102, Internet Platform for 1099 Filings, required the IRS to develop an Internet portal by January 1, 2023, to allow taxpayers the ability to electronically file Forms 1099.

The Information Returns Intake System (IRIS) was developed as a result of this legislation. There are two components to IRIS.

1) Taxpayer Portal - requires no special software to use. It allows users to manually key in data to create information returns. Users can also submit up to 100 records per upload with Comma Separated Values (.csv) templates, eliminating the need to manually key in data.

2) Application to Application (A2A) - special software is required. A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns.

1.2 References

The procedures in this publication should be used in conjunction with the most current version of the following publications:

- Publication 5718 - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specification

Table 1-1: References

Webpage References	Description
www.irs.gov/inforeturn	Learn about the differences between IRIS and other filing systems such as the Filing Information Returns Electronically (FIRE) system.
www.irs.gov/iris	Learn about filing electronically through IRIS.
www.irs.gov/irisats	Find ATS examples, known issues and solutions.
www.irs.gov/irisschema	Find information about IRIS schemas and business rules.
www.irs.gov/iristcc	Apply for a Transmitter Control Code (TCC) to e-file with IRIS.

1.3   Forms and Conditions Covered by the Test Package

The following forms are the information returns available for electronic filing through the IRIS system for Tax Year (TY) 2024.

- Form 1097-BTC, Bond Tax Credit

- Form 1098, Mortgage Interest Statement

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes

- Form 1098-E, Student Loan Interest Statement

- Form 1098-F, Fines, Penalties and Other Amounts

- Form 1098-Q, Qualifying Longevity Annuity Contract Information

- Form 1098-T, Tuition Statement

- Form 1099-A, Acquisition or Abandonment of Secured Property

- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions

- Form 1099-C, Cancellation of Debt

- Form 1099-CAP, Changes in Corporate Control and Capital Structure

- Form 1099-DIV, Dividends and Distributions

- Form 1099-G, Certain Government Payments

- Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments

- Form 1099-INT, Interest Income

- Form 1099-K, Payment Card and Third Party Network Transactions

- Form 1099-LS, Reportable Life Insurance Sale

- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits

- Form 1099-MISC, Miscellaneous Information

- Form 1099-NEC, Nonemployee Compensation

- Form 1099-OID, Original Issue Discount

- Form 1099-PATR, Taxable Distributions Received From Cooperatives

- Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)

- Form 1099-QA, Payments from Distributions From ABLE Account

- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

- Form 1099-S, Proceeds From Real Estate Transactions

- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA

- Form 1099-SB, Seller's Investment in Life Insurance Contract

- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)

- Form 3922, Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)

- Form 5498, IRA Contribution Information

- Form 5498-ESA, Coverdell ESA Contribution Information

- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information

- Form W2-G, Certain Gambling Winnings

Software packages that support the Combined Federal/State Filing (CF/SF) Program and/or the Information Return Correction Process must include the relevant schema elements for testing.

Note: To file other information returns, please visit **www.irs.gov/inforeturn**.

2. IRIS Assurance Testing System Overview

This section describes general information for completing IRIS ATS:

- IRIS ATS performs schema and business rules validation
- IRIS ATS does not support stress or load testing
- Response times in IRIS ATS do not mirror expected response times in Production
- IRIS ATS will not accept live taxpayer data
- IRS downstream systems will not process Test submissions

For instructions regarding testing, refer to Section 6, Testing Guidelines for Software Developers.

2.1   Who Must Test?

Prior to testing, all Issuers, Transmitters, and Software Developers must obtain an IRIS A2A Transmitter Control Code (TCC) and an Application Program Interface (API) Client ID through the application process. The application for TCC must be complete and signed prior to participating in ATS. The IRIS Application for TCC is located at **www. irs.gov/iristcc**.

Issuer: A business filing their own information returns using the same EIN as on the TCC application. (If a Sole Proprietor or Single Member LLC wants to file information returns using their SSN, then you must select Transmitter role.)

Transmitter: A Transmitter is an entity/business filing information returns for their own company and/or on behalf of other businesses or individuals as a third-party.

Software Developer: A Software Developer is an entity/business that creates software applications that interface with IRS systems to allow authorized users to transmit information returns directly to the IRS via an A2A interface. Software Developers includes companies that produce software for in-house use.

Software Developers must obtain a new Software ID for each tax year and for each information return type that the software supports. The software information must be updated yearly on the IRIS Application for Transmitter Control Code (TCC).

Note: The term, Transmitters, refers to both Issuers and Transmitters throughout this document.

2.2   What is Tested?

The type of testing is determined by the selected role on the IRIS Application for TCC. Transmitters must complete a communication test for IRIS. The Transmitter must be able to view the Receipt ID and use the Receipt ID to retrieve the Acknowledgement "Accepted" status for the transmission.

Software Developers must successfully transmit and receive an Accepted
Status for the software to be used in the IRIS Production System. The ability of a Software Developer to communicate is part of their IRIS ATS testing; no separate communication test is required for a Software Developer. To pass IRIS ATS testing, the transmission must be error free.

2.3   When to Test?

Please visit **www.irs.gov/irisats** for additional information.

2.4   Why is Testing Required?

IRIS ATS testing allows:

- Verification of two-way communications between external transmitting systems and IRIS systems

- Verification of Transmitter accounts

- Verification of product functionality for third-party Software Developers and Transmitters

- Verification of data format and adherence to electronic filing specifications

- Verification of Combined Federal/State Filing (CF/SF)

- Verification of correction process

- Reduction of rejected transmissions

3. IRIS Application Needed Prior to Testing

3.1 Application for TCC

The purpose of the IRIS Application for Transmitter Control Code (TCC) is to request authorization to participate in electronic filing of Information Returns through IRIS.

An IRIS TCC will be assigned for each of the roles and transmission methods you select. These roles are not mutually exclusive, for example, your firm or organization may be both a Transmitter and a Software Developer. Please refer to Publication 5903, IRIS App for TCC, for more information on requesting an IRIS TCC.

Note: Any TCC obtained to use any other intake system, such as the Filing Information Returns Electronically (FIRE) system, cannot be used for IRIS.

3.2 Application for API Client ID

The IRIS A2A Channel uses the API Client ID to authenticate and authorize access to IRIS A2A services. All IRIS A2A users must apply for an API Client ID prior to submitting in the IRIS ATS environment. Please refer to Publication 5718 Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specification for more information regarding the API Client ID Application.

4. IRIS Assurance Testing Transmissions

This section describes the general process for transmitting IRIS ATS environment.

4.1 Overview of IRIS ATS Customer Experience

Using the form instructions, schema and business rules, the Software Developer creates the applicable files in Extensible Markup Language (XML) format for the forms they will test. Form instructions provide guidance for required data; Business Rules and Schemas enforce the filing requirements identified in the form instructions. Schema packages are made available in the Secure Object Repository (SOR) to filers with an IRIS A2A TCC with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency". All data provided in submissions are subject to schema and business rule validations.

Each IRIS ATS transmission must include a new Unique Transmission Identifier (UTID). Information regarding the UTID is in Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specification.

Note: When resubmitting a rejected transmission, make sure a new UTID generates for the resubmission.

After receiving a transmission, IRIS ATS will return the Receipt ID or a detailed error message. The Receipt ID (or UTID) will be used by the Transmitter/Software Developer to retrieve the status and Acknowledgment of the test transmission package. Information regarding retrieving the Acknowledgment is included in Publication 5718.

The following table describes the status type, response, and action.

Table 4-1: Transmission Statuses and Actions

Status	Description	Action
Processing	IRS has not completed processing the trans-mission. The Transmitter must check back later.	If this status persists for more than seven days, contact the Help Desk for further assistance.
Accepted	IRS has completed processing the transmission and found no errors.	Contact the Help Desk for an IRIS ATS review. The TCC and/or Form Indicator updates upon confirmation that the "Accepted" status was received.
Partially Accepted	IRS has rejected at least one submission in the transmission.	Fix all errors and resubmit as an original transmission prior to contacting the Help Desk for an IRIS ATS review.
Accepted with Errors	IRS has found error(s) in the transmission or submission.	Fix all errors and resubmit as an original transmission prior to contacting the Help Desk for an IRIS ATS review.
Rejected	IRS has rejected all the submissions in the transmission.	Fix all errors and resubmit as an original transmission prior to contacting the Help Desk for an IRIS ATS review.
Not Found	IRS could not find a trans-mission corresponding to the Receipt ID or UTID provided.	Verify Receipt ID or UTID and resubmit Acknowledgement request using Receipt ID or UTID.

Note: In IRIS ATS only, resubmit as an original transmission until you receive an "Accepted" status. In IRIS Production, an "Accepted with Errors" status requires a correction transmission, and a "Rejected" status requires a replacement transmission.

If you have questions, you can contact the Help Desk at 866-937-4130 between 7:30 a.m. and 7:00 p.m., ET, Monday through Friday. If you are out of the country and need assistance, you can call +1-470-769-5100 (not toll-free).

- The Transmitter continues to send test transmissions until the status reaches "Accepted".

- Software Developers must contact the Help Desk once their transmission receives an "Accepted" status. When the Software Developer passes IRIS ATS, the Software Package Status and Software ID Status will move from "Test" to "Production." The Software Developer TCC will remain in "T" status.

4.2   Validating Manifest Elements in Test Transmissions

A few of the manifest validation examples are specified here:

- Test transmission requires the inclusion of a Test File Indicator set to "T" to match the status of the Form T/P Indicator. If the Test File Indicator is not set to "T," the transmission will reject.

- The TransmitterControlCd (TCC) is required. If the TCC does not exist, is incomplete or inactive, the transmission will reject.

- The TransmitterControlCd and the TCC portion of the UTID must match.

- The transmission requires the inclusion of a Form Type Code to identify the forms that are submitted. The IRS maintains a status for each Form Type Code for each TCC based on the request in the IRIS TCC Application and the form types submitted into IRIS ATS.

- The transmission must include a verifiable Software ID. IRIS ATS will accept transmissions from a verifiable Software ID regardless of the Software ID status ("Production" or "Test"). If IRIS ATS cannot verify the Software ID, the transmission will reject.

For more information on the IRIS Manifest, refer to Publication 5718 - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specification, found at **www.irs.gov/iris**.

For technical assistance in resolving manifest errors, you can contact the Help Desk at 866-937-4130 between 7:30 a.m. and 7:00 p.m., ET, Monday through Friday. If you are out of the country and need assistance, you can call +1-470-769-5100 (not toll-free).

5.   Communication Test for Transmitters

Transmitters must use approved software that has passed IRIS ATS to prepare and transmit information returns and they must complete an error-free communication test.

The communication test is completed by successfully transmitting one submission and receiving an "Accepted" status. Form examples are available at **www.irs.gov/IRIS.** The communication test has passed when the customer receives their acknowledgement, see Table 4-1. If accepted, Transmitters must contact the Help Desk and provide their Receipt ID to have their TCC T/P Indicator moved from "Test" to "Production". This will complete the communication test.

Software Developers, who are also Transmitters, are not required to perform a separate communication test. If offered, the IRS encourages you to obtain software support from the software provider.

6.   Testing Guidelines for Software Developers

For the Software Developer role, the TCC is permanently set to "T" for test.

IRIS ATS Transmissions must contain the following:

- Transmission manifest

- Five submissions with each submission including two records (10 records total).

- To expedite the review process, please submit one transmission that includes five submissions.

- If you do not develop software for at least five form types, please send at least one submission for each form type you are developing, repeating form types as needed for a total of five submissions with two recipients each.

- If your software supports corrections, a second transmission with one submission and one record is needed to pass ATS.

- A Combined Federal/State Filing Program (CF/SF) test filing is required if stated in the application that the software will be participating in CF/SF Program. It can be included as one of the five submissions.

After passing IRIS ATS testing, Software Developers may continue testing throughout the year with their own test data.

6.1   Steps for Passing IRIS ATS

All transmissions submitted should be error free and receive a status of "Accepted."

Software Developers should contact the Help Desk to request a review of their IRIS ATS "Accepted" Receipt IDs. They will need to provide the following:

• "Accepted" Receipt IDs (Alphanumeric and case sensitive)

• Submission Id for CF/SF, if applicable

• Software Developer TCC

• Software Package ID

• Company Name and position within company

Once the transmission has passed IRIS ATS, and has been reviewed by the Help Desk, the Software Package status and the Software ID status will move from "Test" to "Production."

6.1.1   Taxpayer Identification Number (TIN) Requirements

All IRIS ATS TINs must begin with three zeros and have a combination of any digits after (Ex.000-11-1111 or 00-0111111). Taxpayer live data must not be submitted in IRIS ATS. The IRIS ATS environment is not a secure environment and testing of live TINs will result in a rejection.

7. Acronyms List

Acronym	Definition
A2A	Application to Application
API	Application Program Interface
ATS	Assurance Testing System
CF/SF	Combined Federal/State Filing
ID	Identification
IRIS	Information Returns Intake System
IRS	Internal Revenue Service
P	Production
PY	Processing Year
SOR	Secure Object Repository
T	Test
TCC	Transmitter Control Code
TFA	Taxpayer First Act
TIN	Tax Identification Number
TY	Tax Year
UTID	Unique Transmission Identifier
XML	Extensible Markup Language

8. XML Resources

Below are resources that relate to XML Schemas, software tools and parsers. The IRS does not endorse any products, whether commercial, open source, or privately produced. These resources are for information only. Any third-party editor or parser yielding valid, well-formed XML may be used.

- **Altova XMLSpy XML Editor**
- **Apache Project Directory**
- **W3C XML Home Page**
- **W3C XML Schema Home Page**
- **xerces.apache.org/**