Information Returns Intake System (IRIS)
IRIS 101

Date: April 14, 2026

Information Returns Intake System (IRIS)

IRIS 101

April 14, 2026

12:30-2:00 ET

Session will begin soon

5 Minutes

4 Minutes

3 Minutes

2 Minutes

1 Minute

Mics and Chat have been muted.

The PowerPoint is posted on www.irs.gov/IRIS

After today’s presentation we will open the chat to answer questions relating to the IRIS system only. Please keep your questions within the IRIS scope.

Agenda

- Welcome
- Overview
- Getting Started
- IRIS TCC Application
- Taxpayer Portal
- A2A
- Resources

IRIS Overview

IRIS Intake

- The Information Returns Intake System (IRIS) allows taxpayers to file information returns either through the Taxpayer Portal or the Application-to-Application submission methods. Taxpayers that submit smaller volumes can manually enter the data or upload data to the Taxpayer Portal. Taxpayers that submit large volumes of information returns should use the Application-to-Application method.

- Application to Application (A2A)
  - Allows for bulk filing of Information Returns
  - Submit transmissions directly from their application to the IRIS application
  - XML Format

- Taxpayer Portal / User Interface (UI)
  - Allows small volume filers to file Information Returns directly to the IRS without the need for software
  - Manually enter data into the platform via user interface screens
  - Simple Form Upload
    - Issuers or transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV) file

If you have 10 or more information returns, you must file them electronically.

FIRE Retirement

- Beginning tax year 2026/ filing season 2027, the Information Returns Intake System (IRIS) will be the only intake system for information returns.

- You are strongly encouraged to complete your IRIS application for Transmitter Control Code (TCC) and begin transitioning to IRIS to ensure you are ready for the 2027 filing season.

- FIRE will not be available for submissions (current, prior year, or corrections) once the system shuts down in 2026 for end of year.

- A QuickAlert messages was published on July 2, 2025, announcing the targeted date for FIRE retirement.

- Stay tuned for QuickAlerts, IRIS Working Group meetings and additional material for further guidance.

Getting Started

How to Get Started

EIN

- You will need an Employer Identification Number (EIN)
- Apply for EIN: Apply for an Employer Identification Number (EIN) Online | Internal Revenue Service (irs.gov)

Register

- Each user must create an account or sign-in using their existing credentials to validate their identities
- Visit How to register for IRS online self-help tools | Internal Revenue Service (irs.gov)

TCC

- Apply for an IRIS Transmitter Control Code (TCC)
- Visit IRIS Application for TCC | Internal Revenue Service (irs.gov)

Sign in

- Once a TCC is assigned you can sign in to IRIS
- Visit E-file Information Returns with IRIS | Internal Revenue Service (irs.gov)

EIN

The Taxpayer Identification Number (TIN) for filers of information returns, including sole proprietors and nominees/middlemen, is the Employer Identification Number (EIN).

An EIN is a federal tax ID number for businesses, tax-exempt organizations and other entities, similar to an SSN for an individual.

All information return filers must have an EIN.

IRS.gov

Help | Apply for New EIN | Exit

EIN Assistant

Important Information Before You Begin

Use this assistant to apply for and obtain an Employer Identification Number (EIN).
Do I need an EIN?
Do I need a new EIN?

For help or additional information on any topic, click the underlined key words, or view Help Topics on the right side of the screen. Make sure that pop-ups are allowed from this site.

About the EIN Assistant

- You must complete this application in one session, as you will **not** be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of inactivity, and you will need to start over.
- You will receive your EIN immediately upon verification. When will I be able to use my EIN?
- If you wish to receive your confirmation letter online, we strongly recommended that you install Adobe Reader before beginning the application if it is not already installed.

Restrictions

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per responsible party per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- If a third party designee (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must authorize the third party to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or U.S. territories.
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).

Begin Application >>

If you are not comfortable sending information via the Internet, download the Form SS-4 PDF file and the instructions for alternative ways of applying.

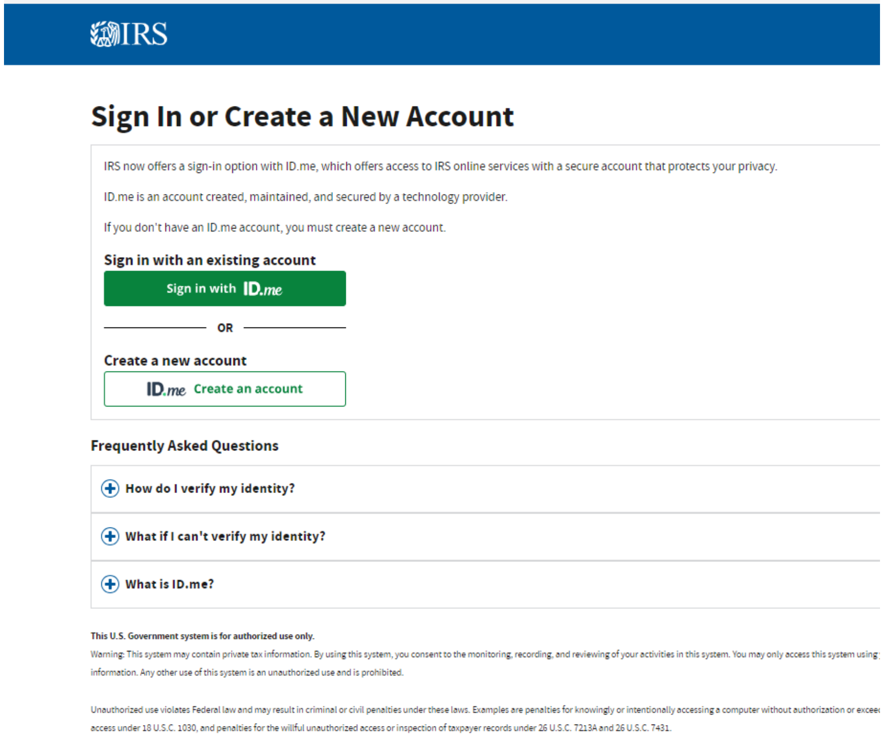
- Apply online. Get an EIN now, free, direct from the IRS.
- Complete the application in one session. You can't save it for later.
- It expires after 15 minutes of inactivity, and you'll need to start over.
- Print your EIN confirmation letter for your records.

Registration

The IRS lets you access most tax tools with one account using the same login and password.

Before completing the IRIS Application for TCC, all Responsible Officials, Authorized Delegates and Contacts in the business or organization must be registered or create a new account to validate their identities.

IRS uses ID.me, a credential service provider, to provide identity verification and sign-in services.



- If you are a new user, you'll have to create a new ID.me account.
- If you have an ID.me account from a state government or federal agency, you can sign in without verifying your identity again.

IRIS Application for TCC

Transmitter Control Codes

- A Transmitter Control Code (TCC) is a 5-character alphanumeric code that identifies the business transmitting the electronic information return.
  - You will need to apply for an IRIS TCC before you can electronically file through IRIS.
  - FIRE TCCs are assigned to the user.
  - IRIS TCCs are assigned to the entity.

- TCCs are not interchangeable between intake systems.
  - FIRE TCCs can only be used in FIRE.
  - ACA TCCs can only be used in AIR
  - IRIS TCCs can only be used in IRIS..

- An IRIS TCC will be assigned for each of the roles and transmission methods you select.
  - Taxpayer Portal (User Interface) – Issuer/Transmitter TCC
  - A2A - Issuer/Transmitter TCC
  - A2A - Software Developer TCC

- You can have multiple TCCs depending on your business needs; however, it depends upon the role you selected on your IRIS TCC application.

TCC Application

A Responsible Official (RO) must initiate the IRIS Application for TCC.

The IRIS Application for TCC is available on www.irs.gov/iristcc.

1. Click on the ‘Access IRIS application for TCC’ button.
2. Sign in with existing account or create a new account.
3. On the ‘Select Your Organization page’, you must select ‘Individual’ every time the application is accessed, until a TCC is assigned.
4. Each RO must review, accept, and sign the terms of agreement to submit the application.

Allow up to 45 calendar days for application processing. You may check the status of your application and view the TCC(s) on your Application Summary page once the TCC(s) are assigned

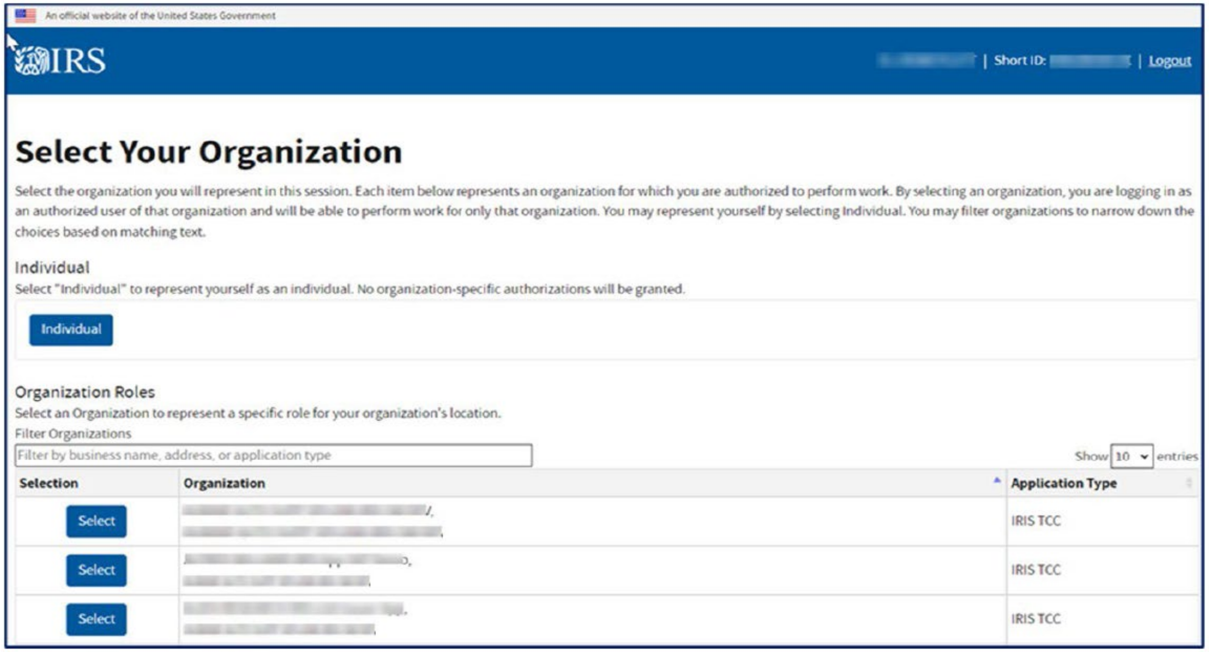
Before applying, please review Publication 5903, IRIS App for TCC, which provides step-by-step instructions for applying for an IRIS TCC.

Access IRIS TCC Application

'Access IRIS Application for TCC' option on www.irs.gov/iristcc will take you to the 'Select Your Organization' page.

There are two types of firms or organizations you may choose from:

- 'Individual'
- 'Organization Roles'
- Under the 'Individual' profile, you may complete a new application or see a listing of all applications you are associated with.

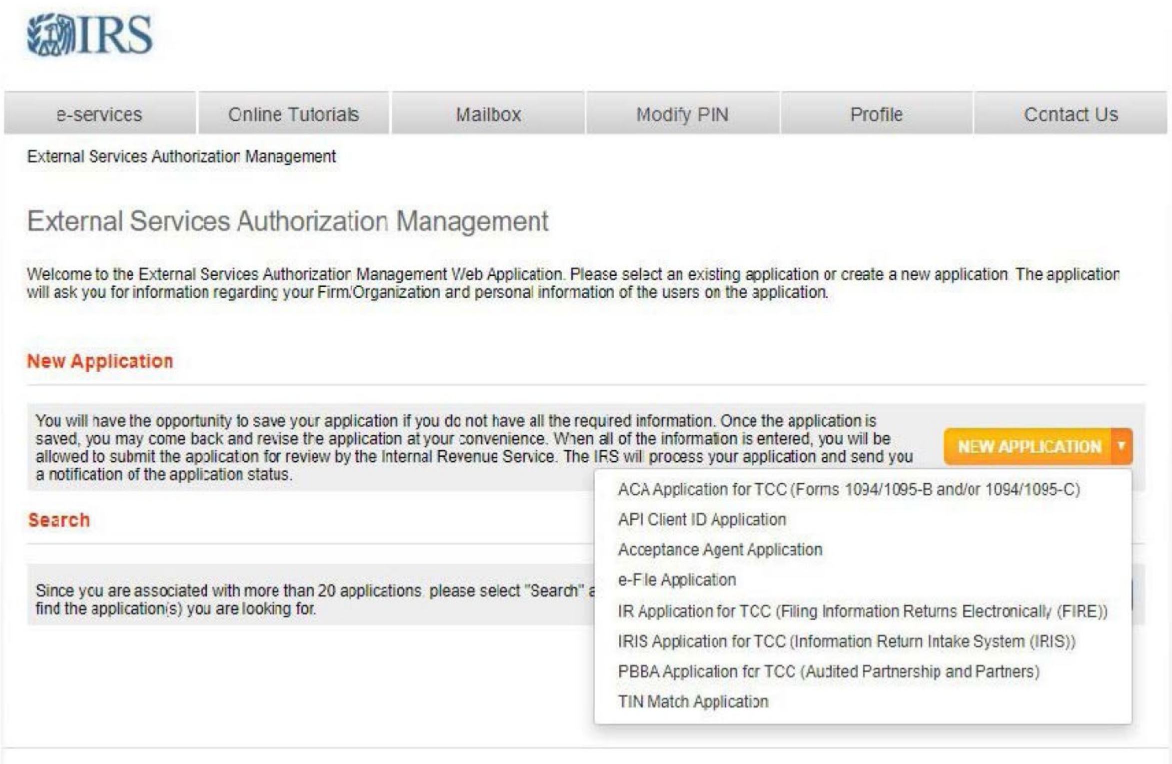


- Until the application is in 'Completed' status, ROs should select the 'Individual' option.

ESAM Landing Page

After selecting ‘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 (Information Returns Intake System (IRIS)).



- If you selected a firm/organization on the ‘Select Your Organization’ page, you will only see the application affiliated with that organization.

Roles

There are three IRIS Roles:

- Issuer - A business filing their own information returns using the same EIN as on the TCC application. (If a Sole Proprietor wants to file information returns using their SSN, then you must select Transmitter role.)
- Transmitter - A third-party sending the electronic information return data directly to the IRS on behalf of any business required to file. If you are transmitting returns for your own business, 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.
- Software Developer (SWD)- A business that creates software packages that interface with the IRIS system to allow authorized users to transmit information returns directly to the IRS via Application-to-Application (A2A) transmission method.

What Role to Select

Software Purchased or Developed?	If	And	Then
Developed	I am a commercial Software Developer developing software and selling software,	I will perform the software testing with IRS and transmit my own information returns and transmit for others.	Select the roles of Software Developer and Transmitter role on your application.
Developed	I am developing my own software package, or contracted with someone to develop a unique package for my sole use,	I will perform the software testing with IRS and transmit my own information returns.	Select the roles of Software Developer and Issuer on your application.
Purchased	I am purchasing a software package,	I will transmit my own information returns.	Select the role of Issuer on your application. Note: The Issuer EIN must match the EIN on the Issuer TCC application.
Purchased	I am purchasing a software package,	I will transmit my own information returns and transmit for others.	Select the role of Transmitter on your application. Note: You may not use an Issuer TCC to transmit information returns for others.

Transmission Methods

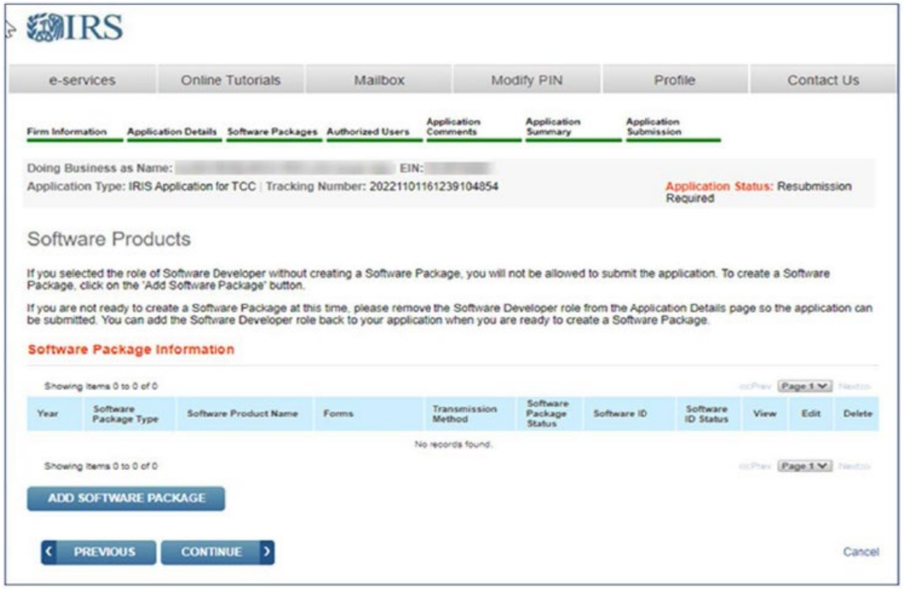
The Information Returns Intake System (IRIS) system receives information returns from 2 intake channels: IRIS Taxpayer Portal/UI and IRIS Application to Application (A2A)

<table>
<tr><th>Transmission Method</th><th>Description</th></tr>
<tr><td>IRIS Taxpayer Portal/UI</td><td>User Interface (UI)
Electronic filing of information returns
Manually enter data into the platform via user interface screens
Simple Form Upload
Issuers/transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)
Corrections and Automatic Extensions
Download recipient copies of information returns</td></tr>
<tr><td>IRIS A2A</td><td>Application to Application (A2A)
Electronic filing of information returns
Submit transmissions directly from their application to the IRIS application
XML Format
Bulk filing
Corrections and Automatic Extensions</td></tr>
</table>

Software Packages

Only complete the software packages page if you are a ‘Software Developer’ (SWD) who will create software applications according to IRS specifications contained in the schema package.

To add a software package, select ‘Add Software Package’ located under ‘Software Package Information’ table.



At least one of the following software package types must be selected:

- **Online Package**: A software package that allows issuers to complete the forms online and a third-party will transmit the information to the IRS.
- **Commercial-Off-The-Shelf (COTS) Package**: A software package created and sold commercially for use within the purchaser’s company.
- **In-house Package**: A software package that is developed within a company solely for in-house use. This type of package will not be marketed or sold.

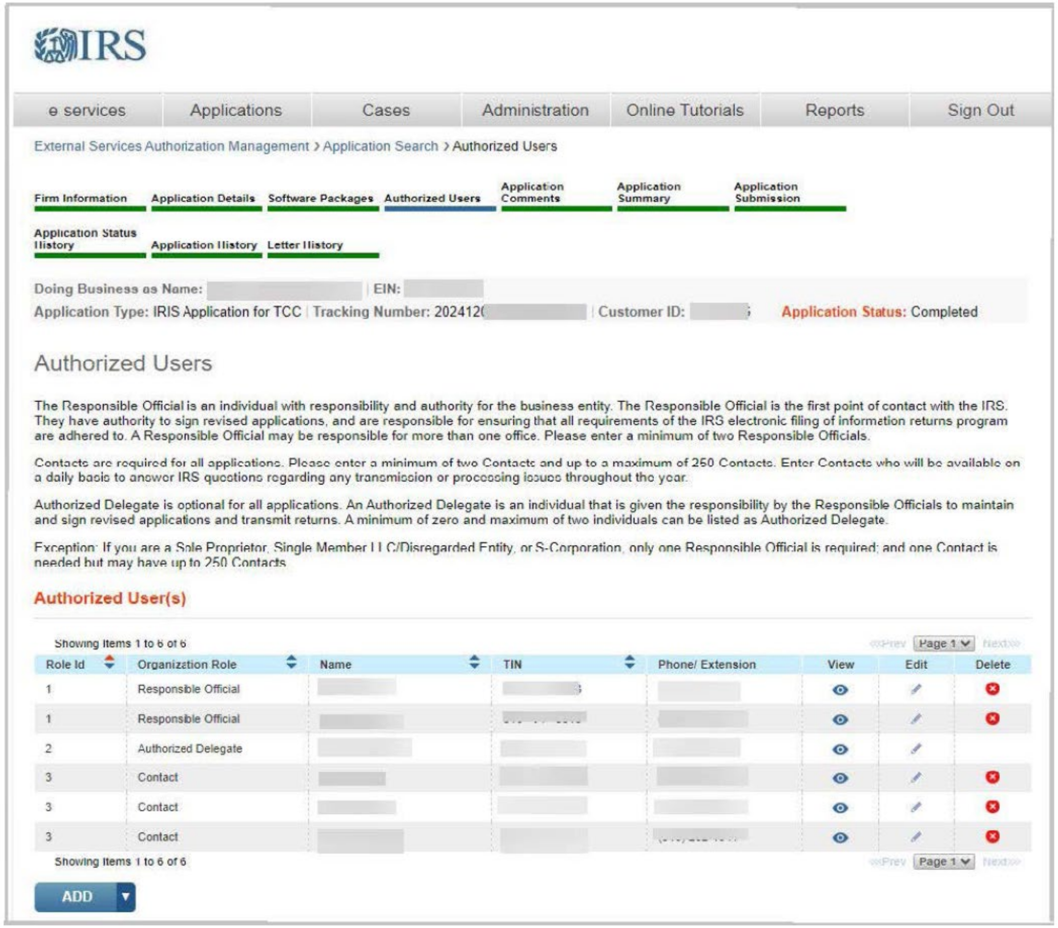
Authorized Users

- Responsible Officials (ROs) are individuals with responsibility for and authority over the business entity.
  - ROs are the first point of contact with the IRS.
  - At least two ROs must be listed on the application unless you are a ‘Sole Proprietor’, ‘Single Member LLC’ or ‘Single Member S-Corporation.
  - All ROs will be required to sign the ‘Terms of Agreement’. An RO can also be a Contact on the application.
  - May transmit returns.
- Authorized Delegates (ADs) are optional for all applications.
  - An AD is an individual that is given the authority by the ROs to maintain and sign a revised application. A minimum of zero and maximum of 2 individuals can be listed as AD.
  - An AD can also be a Contact on the application but can’t be an RO.
  - May transmit returns.
- Contacts should be available for inquiries from the IRS on a daily basis.
  - There is a minimum of 2 required contacts, unless you are a for ‘Sole Proprietor’, ‘Single Member, LLC’ or ‘Single Member S-Corporation.
  - A maximum of 50 contacts allowed per application.
  - The Contact listed on the application does not have to be the individual listed as a Contact on the information return.
  - May transmit returns.

Authorized Users (cont.)

The individual authorized users will be listed on the 'Authorized User(s)' grid.

Note: If an individual is listed as an RO/AD and Contact, they will be listed twice.



IRS

e services | Applications | Cases | Administration | Online Tutorials | Reports | Sign Out

External Services Authorization Management > Application Search > Authorized Users

Firm Information | Application Details | Software Packages | Authorized Users | Application Comments | Application Summary | Application Submission | Application Status History | Application History | Letter History

Doing Business as Name: | EIN:

Application Type: IRIS Application for TCC | Tracking Number: 202412(| Customer ID: | Application Status: Completed

Authorized Users

The Responsible Official is an individual with responsibility and authority for the business entity. The Responsible Official is the first point of contact with the IRS. They have authority to sign revised applications, and are responsible for ensuring that all requirements of the IRS electronic filing of information returns program are adhered to. A Responsible Official may be responsible for more than one office. Please enter a minimum of two Responsible Officials.

Contacts are required for all applications. Please enter a minimum of two Contacts and up to a maximum of 250 Contacts. Enter Contacts who will be available on a daily basis to answer IRS questions regarding any transmission or processing issues throughout the year.

Authorized Delegate is optional for all applications. An Authorized Delegate is an individual that is given the responsibility by the Responsible Officials to maintain and sign revised applications and transmit returns. A minimum of zero and maximum of two individuals can be listed as Authorized Delegate.

Exception: If you are a Sole Proprietor, Single Member LLC/Disregarded Entity, or S-Corporation, only one Responsible Official is required; and one Contact is needed but may have up to 250 Contacts.

Authorized User(s)

Showing Items 1 to 6 of 6 — «Prev Page 1 Next»

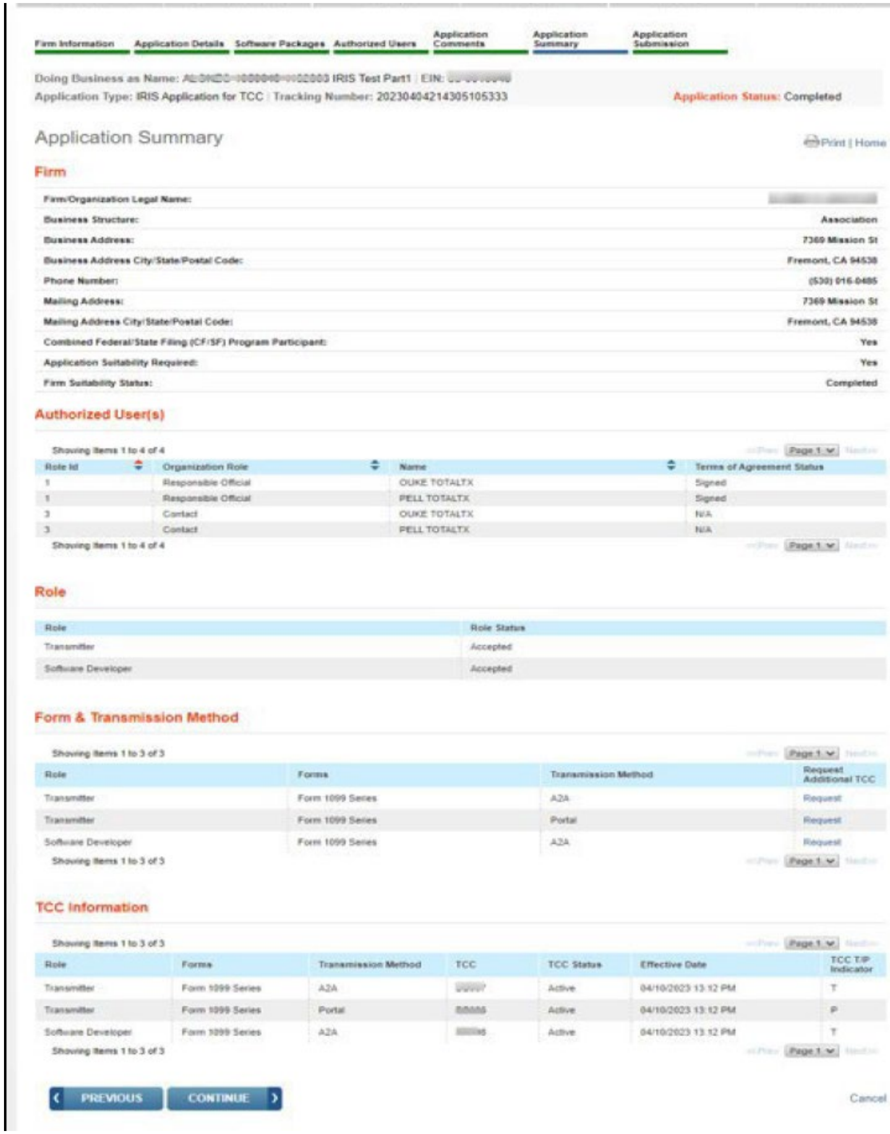
Role Id	Organization Role	Name	TIN	Phone/ Extension	View	Edit	Delete
1	Responsible Official						
1	Responsible Official						
2	Authorized Delegate						
3	Contact						
3	Contact						
3	Contact						

Showing Items 1 to 6 of 6 — «Prev Page 1 Next»

ADD

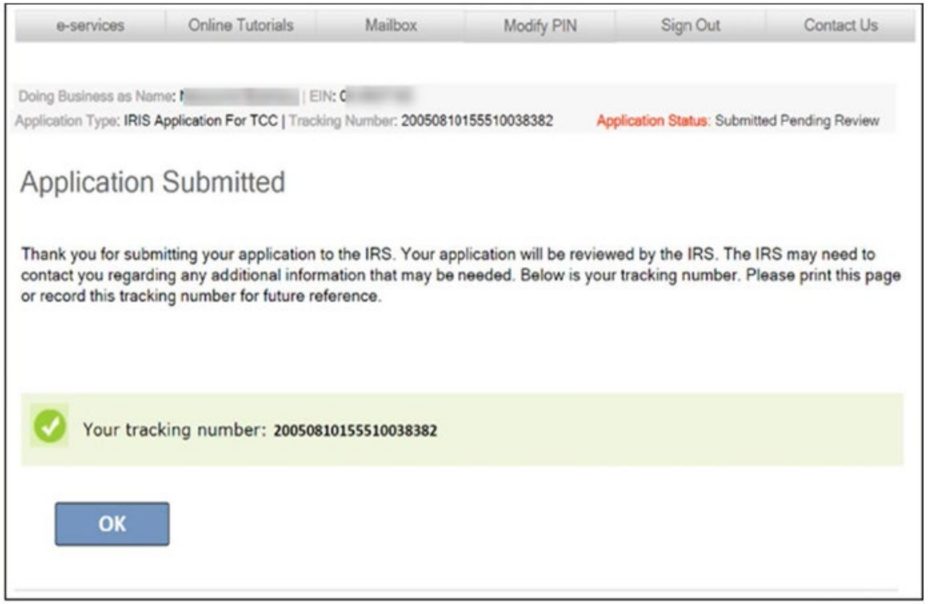
Application Summary

- Provides a summary of information completed on the application.
- Verify all information is correct before selecting continue to complete the 'Application Submission' page.
- If information needs to be revised, use the toolbar along the top of the page to navigate to the appropriate page.
- Once the application is in 'Completed' status, the TCCs and/or Software IDs will be visible on this page.



Application Submission

- Each RO must sign the ‘Application Submission’ page using their 5-digit PIN.
- The application will be processed after all ROs have entered their PIN and accepted the ‘Terms of Agreement’.
- An AD cannot sign an application until the initial application goes to ‘Completed’ status.
- After the last RO has completed the ‘Application Submission’ page, ‘Application Status’ displayed on the upper right will be ‘Submitted Pending Review.’



Application Status

Status	Description	Notes
Saved	Application has been started but not yet submitted.	Applications that have not been submitted and remain in ‘Saved’ status over 90 days automatically changed to ‘Deleted’ status.
Resubmission Required	Application has previously been completed but has been updated and must be resubmitted.	Change to Authorized User page, Application Detail page or requesting an additional TCC.
Submitted Pending Review	Application was submitted and signed (as required) and is currently undergoing eligibility/acceptance criteria checks.	
Signature Required	Application has been submitted but is still waiting for additional RO/AD signature(s).	Requires signature by either all ROs or all approved ADs (if any exist).
Completed	Application has been submitted and completed processing.	

CF/SF Filer Info

The Combined Federal/State Filing (CF/SF) Program was established to simplify information returns filing for issuers. Through the CF/SF Program, the IRS electronically sends information returns (original and corrected) to participating states.

To participate in the CF/SF Program

IRIS Application For TCC

- Firm Information Page
  - You must select the option and give consent for the IRS to disclose data to the participating states during the IRIS TCC Application process.
- Software Package Information Pop-Up
  - Select the radio button to indicate if the software will support the CF/SF program.

IRIS Assurance Testing System (IRIS ATS)

- Software packages that support the Combined Federal/State Filing (CF/SF) Program, must include the relevant schema elements.
- You must include Combined Federal/State Filing (CF/SF) information in one test scenario if you stated that your software supports the CF/SF Program.

TCC Assignment

- An IRIS TCC is assigned when the application is in ‘Completed’ status and Suitability Status is ‘Passed’.
- Letter 6524C, IRIS-TCC Acceptance Letter is sent via U.S. Postal Service and the TCC is available on the Application Summary screen of the applicant’s online application.
- Active TCC(s) will be available in real-time for use in IRIS.
- Processing times may vary; however, the typical application will be processed within 45 business day
- You will be able to view and use your TCC(s) before you receive your TCC Acceptance letter via the U. S. Postal Service.

Maintaining your Application

- Once you have completed the IRIS TCC Application process and received your TCC, it is important that you keep your account up-to-date. This includes:
  - Reviewing your TCC Application periodically.
  - Ensuring proper individuals are identified on the application.
  - Update as necessary by adding any new Responsible Officials or Contacts.
  - Updating any address changes needed - both business and mailing.
  - 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. You'll need to submit a new IRIS Application for TCC.

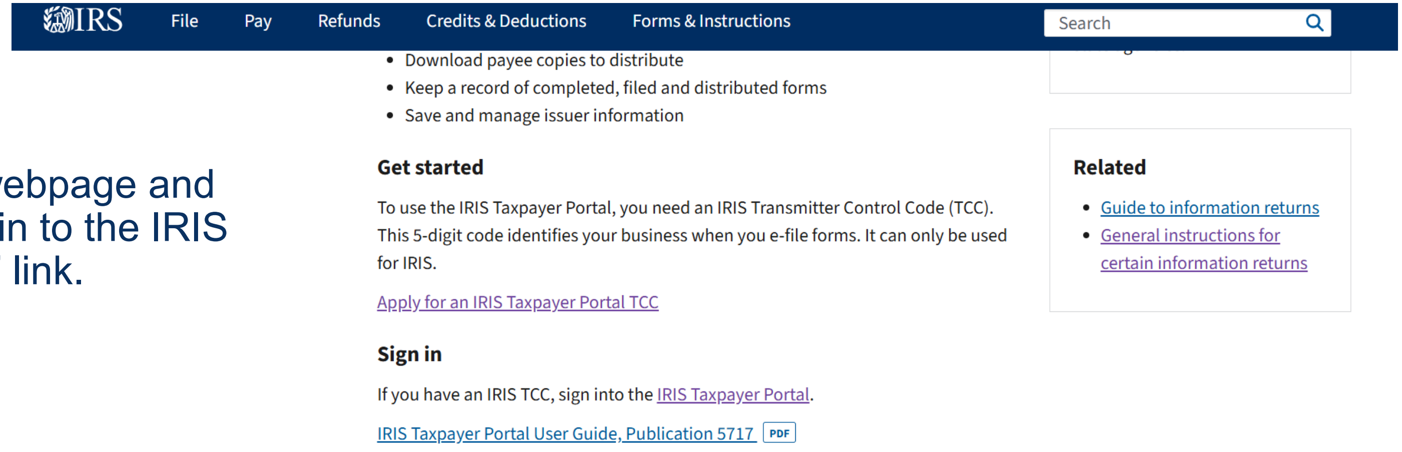
TIP: Log in and review during off peak times (May – November)

Taxpayer Portal

Taxpayer Portal

- The Information Returns Intake System (IRIS) Taxpayer Portal is a system that provides a no cost online method for taxpayers to electronically file information returns. The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a Comma-separated Values (CSV) file.
- This portal allows taxpayers to:
  - Electronically prepare (create, edit, and view) and file information returns without software or service provider
  - Download and print the recipient copy of information returns for distribution to payees
  - Maintain a record of completed, filed and distributed information forms
  - Perform basic validation of data before submission
  - File up to 100 forms per submission
  - Participate in the Combined Federal/State Filing Program (CF/SF)
  - Request automatic extensions; and
  - File certain corrected information returns

Access Taxpayer Portal



IRS File Pay Refunds Credits & Deductions Forms & Instructions Search

- 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

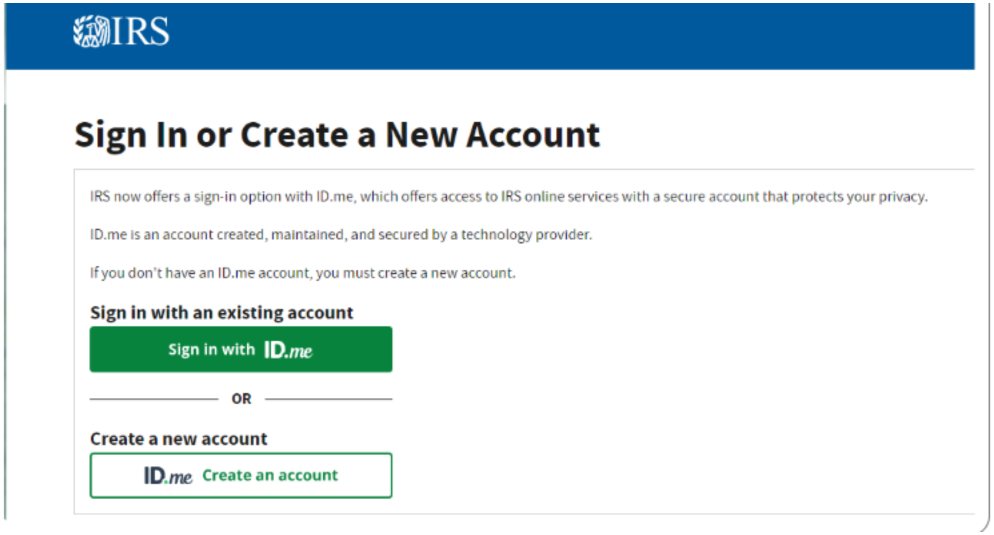
If you have an IRIS TCC, sign into the IRIS Taxpayer Portal.

IRIS Taxpayer Portal User Guide, Publication 5717 PDF

Related

- Guide to information returns
- General instructions for certain information returns

- Go to the IRIS webpage and select the "Sign in to the IRIS Taxpayer Portal" link.



IRS

Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you don't have an ID.me account, you must create a new account.

Sign in with an existing account

Sign in with ID.me

OR

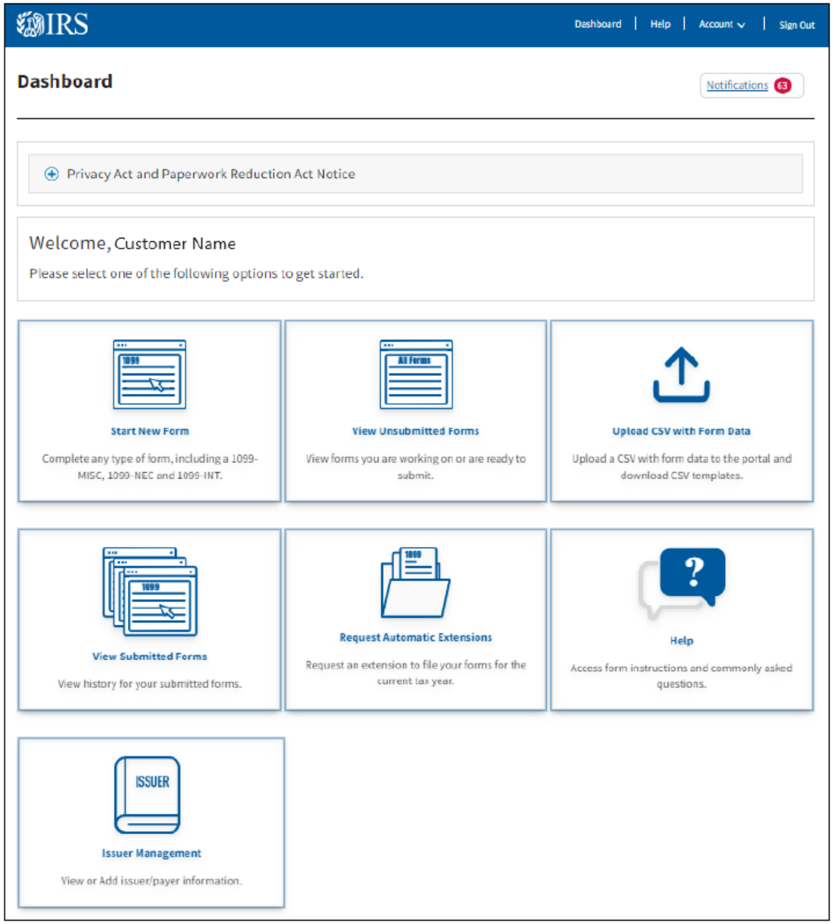
Create a new account

ID.me Create an account

- Sign in using ID.me

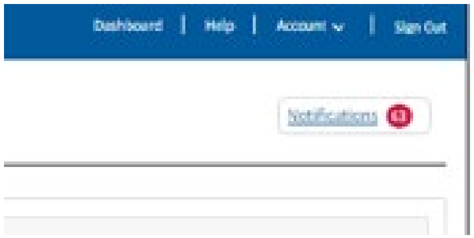
Taxpayer Portal Dashboard

The Taxpayer Portal Dashboard allows you to navigate the main functions of the portal.

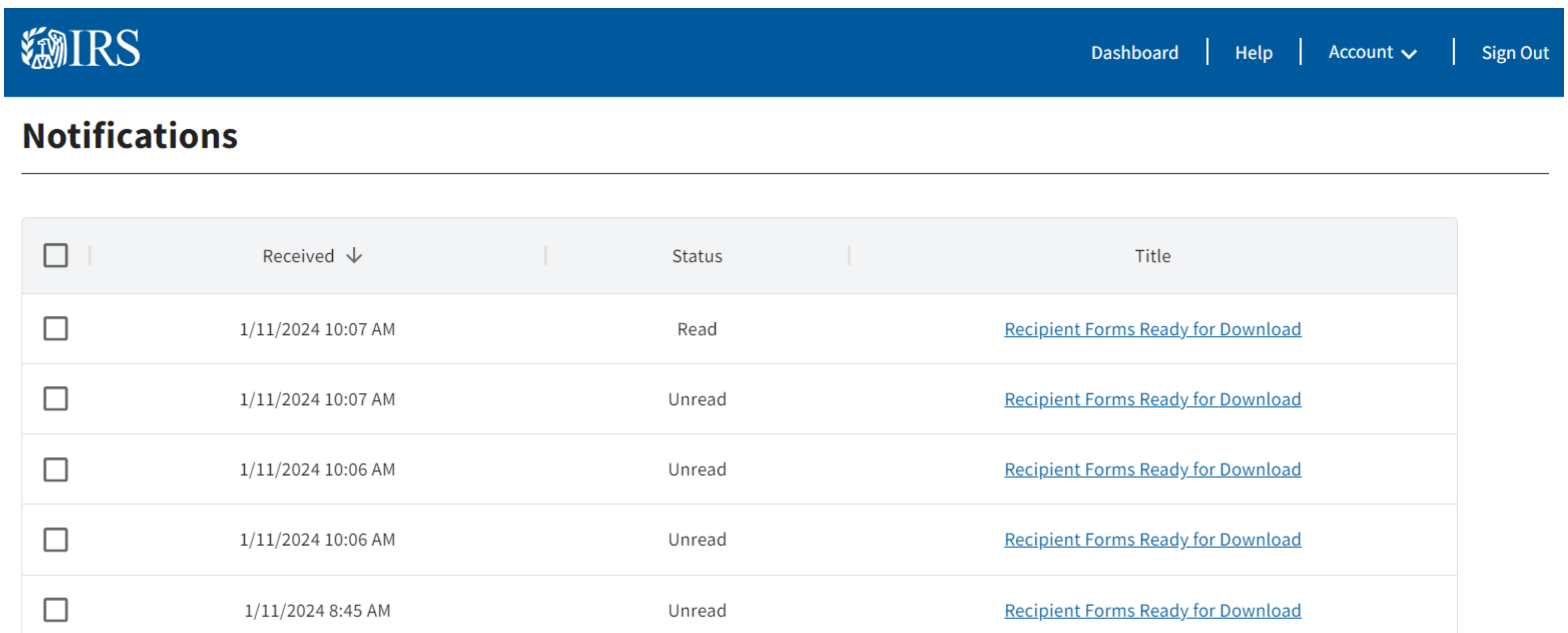


- **Notifications** (upper right corner): Allows you to view the notifications sent to you by the IRS and retrieve the recipient copies of the forms you've downloaded.
- **Start New Form**: Allows you to begin preparing a new form.
- **View Unsubmitted Forms**: Directs you to the Unsubmitted Forms page where you can search for, view, edit, download, and submit forms.
- **Upload CSV with Form Data**: Allows you to upload files containing form information in a simple file format.
- **View Submitted Forms**: Allows you to search for and view transmissions and download recipient copies.
- **Request Automatic Extensions**: Allows you to make an automatic extension request.
- **Help**: Allows you to access the Help page.
- **Issuer Management**: Frequently used issuer information can be entered and saved to use when preparing a form.

Notifications



- Allows you to view the notifications sent to you by the IRS and retrieve the recipient copies of the forms you've downloaded.
- You can meet your requirement to furnish recipient statements and instructions by printing them from the IRIS Taxpayer Portal.
  - Click on Recipient Forms Ready for Download.
  - Click on the link to download your forms.
  - A Zip file will be created with a separate PDF and Recipient Checklist .csv file for each record downloaded



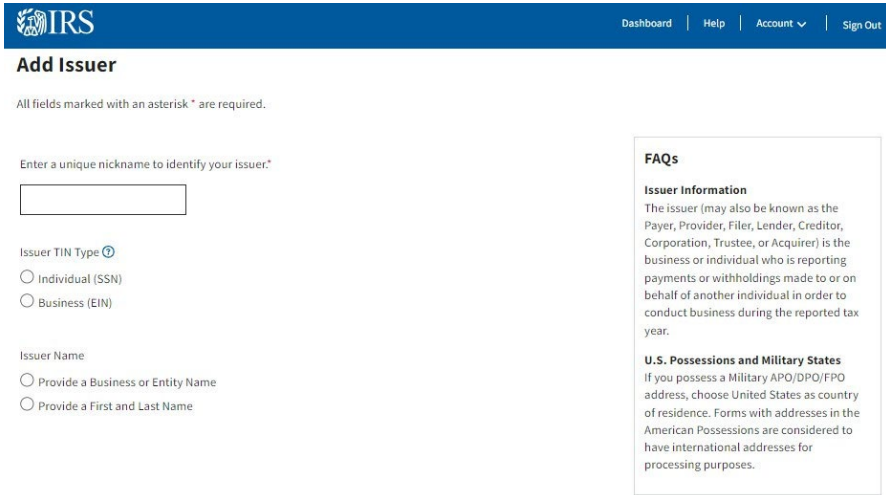
	Received	Status	Title
☐	1/11/2024 10:07 AM	Read	Recipient Forms Ready for Download
☐	1/11/2024 10:07 AM	Unread	Recipient Forms Ready for Download
☐	1/11/2024 10:06 AM	Unread	Recipient Forms Ready for Download
☐	1/11/2024 10:06 AM	Unread	Recipient Forms Ready for Download
☐	1/11/2024 8:45 AM	Unread	Recipient Forms Ready for Download

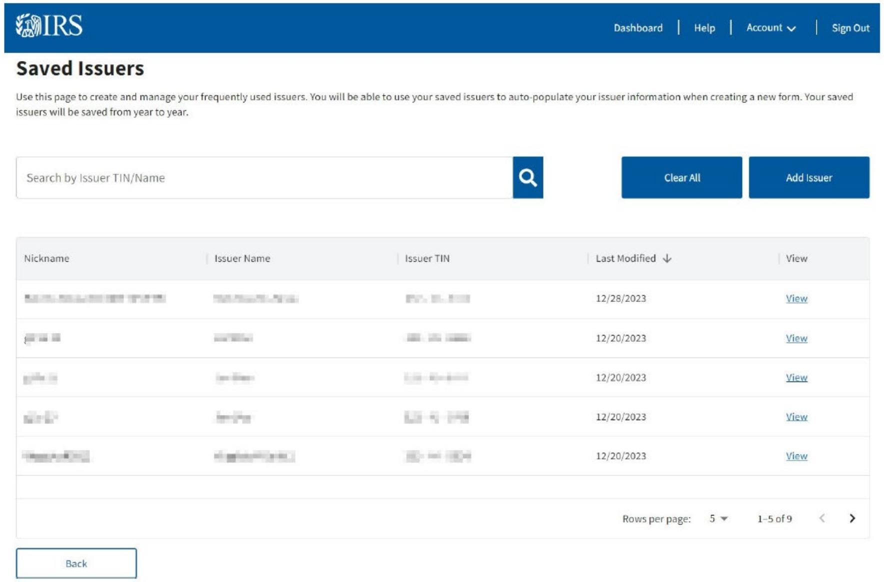
Issuer Management

- Issuer/Payer information must be added into the Issuer Management before it is available in the Saved Issuer List for use when Starting a New Form.
- Allows for 25 entries to be stored.

Add Issuer Page

- Allows user to add information for up to 25 issuers
- Unique nickname is required



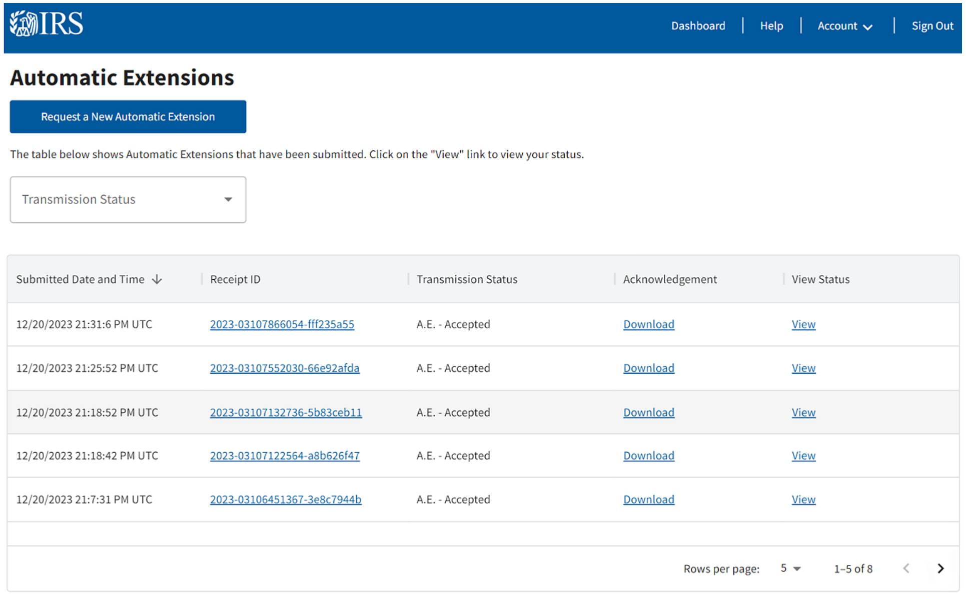


Saved Issuers Page

- Page is displayed after selecting the Issuer Management button.
- Allows user to view a table of Saved Issuers.

Automatic Extension

- After selecting the Request Automatic Extension button on the Dashboard page, you will be able to request a 30-day extension to file your forms.



Submitted Date and Time	Receipt ID	Transmission Status	Acknowledgement	View Status
12/20/2023 21:31:6 PM UTC	2023-03107866054-fff235a55	A.E. - Accepted	Download	View
12/20/2023 21:25:52 PM UTC	2023-03107552030-66e92afda	A.E. - Accepted	Download	View
12/20/2023 21:18:52 PM UTC	2023-03107132736-5b83ceb11	A.E. - Accepted	Download	View
12/20/2023 21:18:42 PM UTC	2023-03107122564-a8b626f47	A.E. - Accepted	Download	View
12/20/2023 21:7:31 PM UTC	2023-03106451367-3e8c7944b	A.E. - Accepted	Download	View

Rows per page: 5 1–5 of 8

Request a New Automatic Extension: Allows you to visit the Request an Automatic Extension page.

Submitted Date and Time: Shows the date and time the Automatic Extension (AE) was submitted. .

Transmission Status Drop-down: Allows you to filter the table by Transmission Status.

Receipt ID: Allows you to visit the View Submitted Forms Details page.

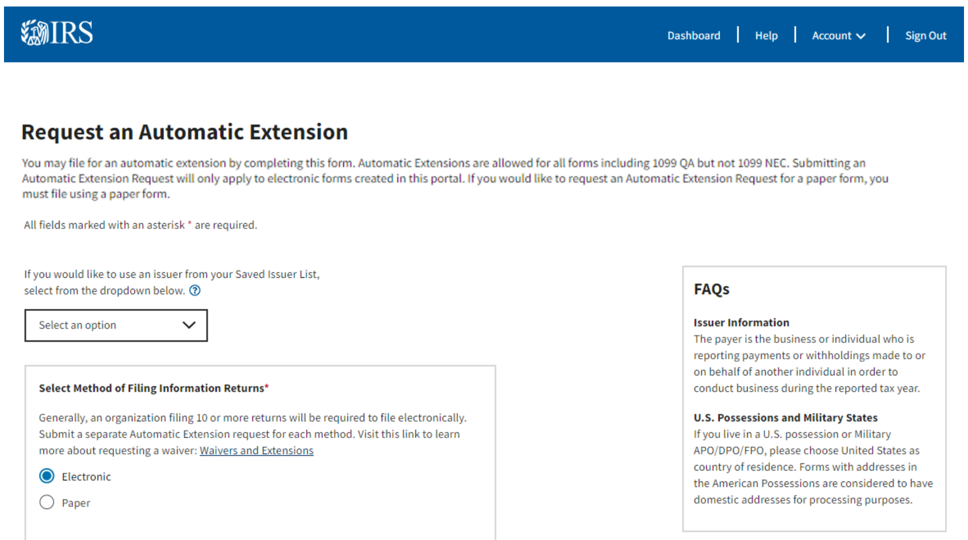
Transmission Status: Allows you to view the status of your automatic extension.

Acknowledgement: Allows you to download your transmission's acknowledgment.

View Status: Allows you to visit the Automatic Extension Details page.

Automatic Extension (cont.)

- You will only be able to select the Request Automatic Extension button until the due date of the return for which the extension is being requested.
- After the submission, you'll receive an instant approval acknowledgment that will appear on screen if the request is complete, accurate and timely



Saved Issuer Drop-down: Select a saved issuer from the Saved Issuer Drop-down, if saved to the Saved Issuer List, to quickly populate information on this page.

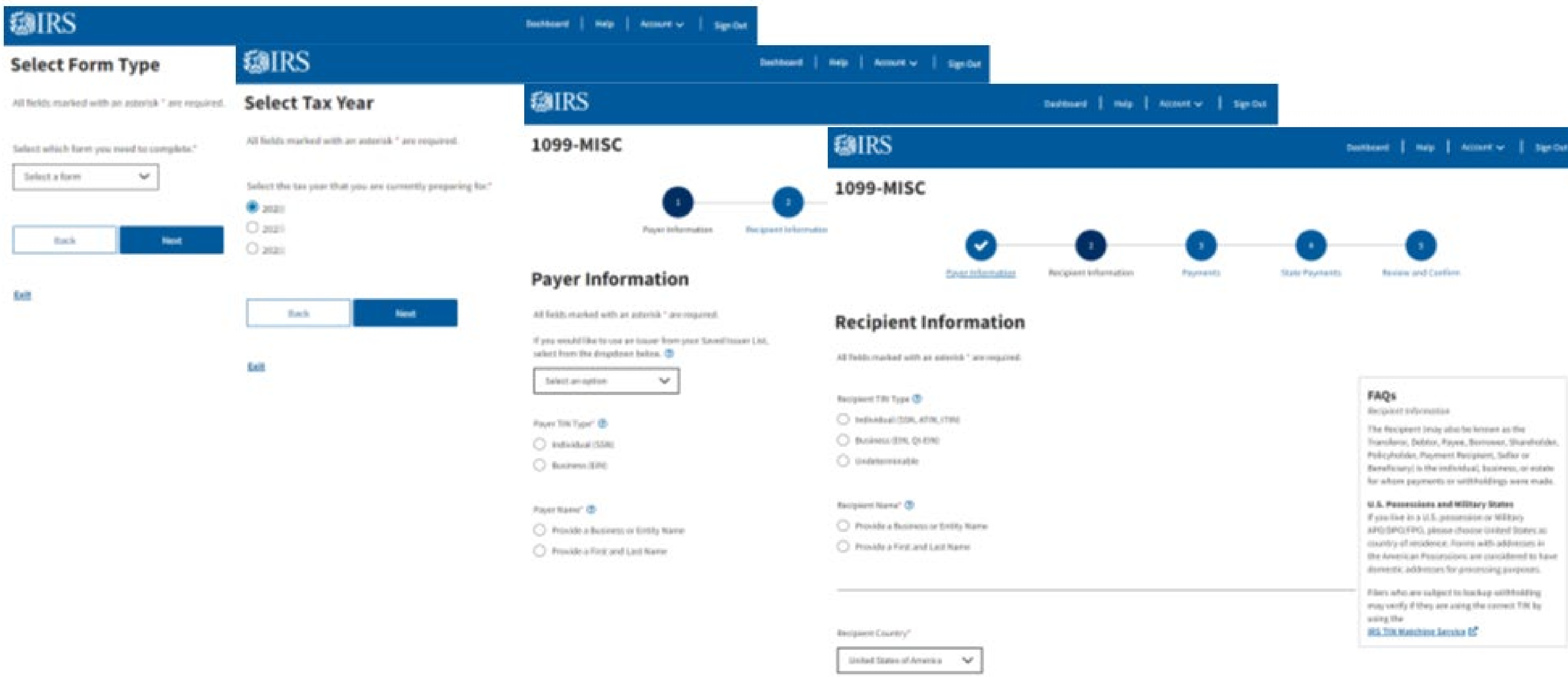
Select Method of Filing Information Return: Allows you to select if you are filing your information return electronically or by paper.

Select Form(s): Allows you to select the forms you would like to request an Automatic Extension for. If a checkbox is disabled, the due date to request an extension for that form has passed.

Submit Button: Allows you to visit the Automatic Extension Details page to view automatic extension approval information.

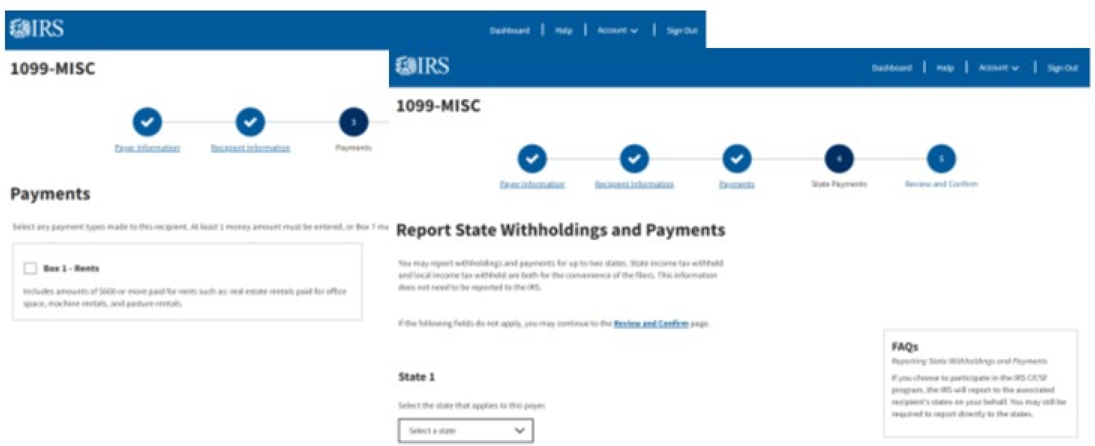
Start New Form

- Allows user to manually enter information.
- User will see tips, hints and other tools to help navigate through the screens.



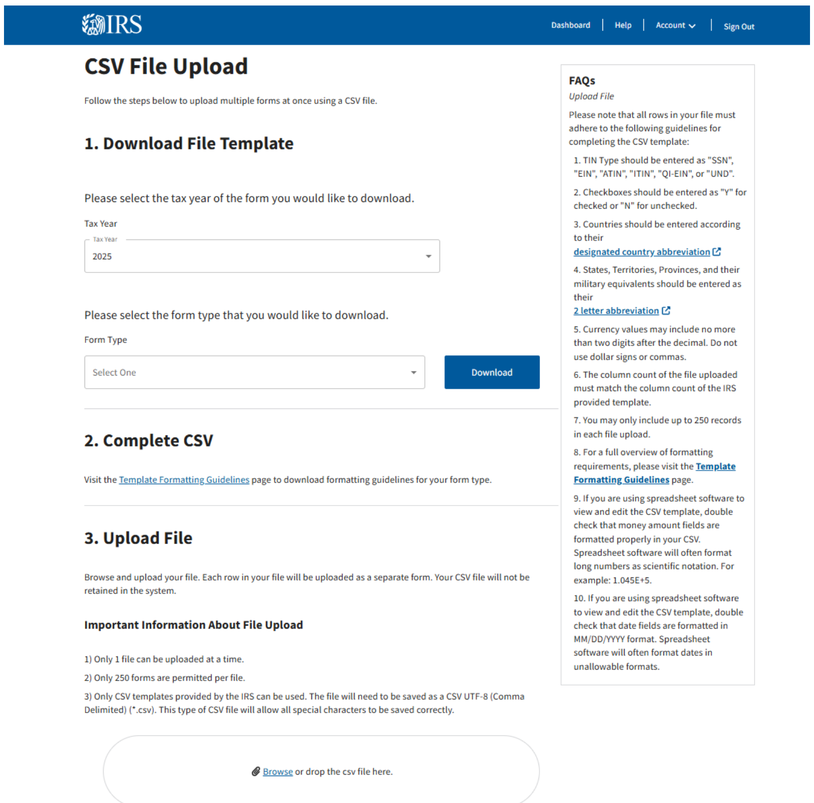
Start New Form (cont.)

- The Report State Withholdings and Payments page is optional
- Once completed, select Next to review and confirm your information return.
- On the Review and Confirm page, you can view and edit the information entered in the portal. This page will also identify any errors and allow you to update. Your progress will automatically save, and the form will be ready for submission.



Upload CSV

- Allows user to download templates for a specific form type and upload your information return data.
- You will only be able to upload one form type at a time, and the file can only contain a maximum of 250 records.



IRS | Dashboard | Help | Account | Sign Out

CSV File Upload

Follow the steps below to upload multiple forms at once using a CSV file.

1. Download File Template

Please select the tax year of the form you would like to download.

Tax Year

2025

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

Form Type

Select One

Download

2. Complete CSV

Visit the Template Formatting Guidelines page to download formatting guidelines for your form type.

3. 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 250 forms are permitted per file.
3) Only CSV templates provided by the IRS can be used. The file will need to be saved as a CSV UTF-8 (Comma Delimited) (*.csv). This type of CSV file will allow all special characters to be saved correctly.

Browse or drop the csv file here.

FAQs

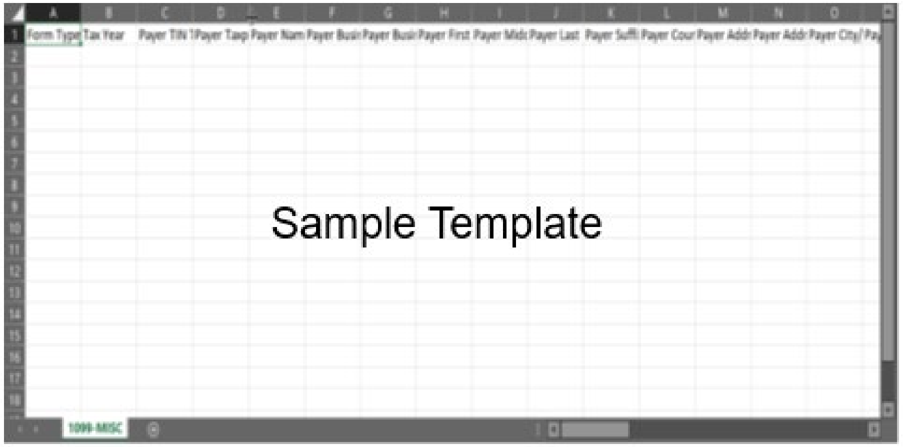
Upload File

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", "ITIN", "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 250 records in each 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 format. Spreadsheet software will often format dates in unallowable formats.

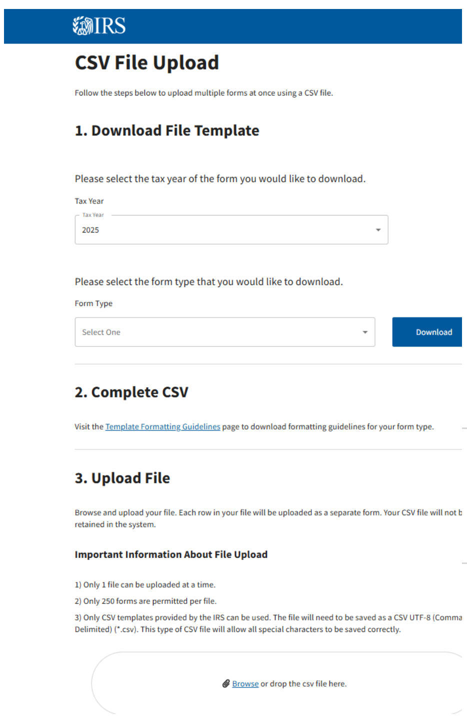
Steps to Download File Template

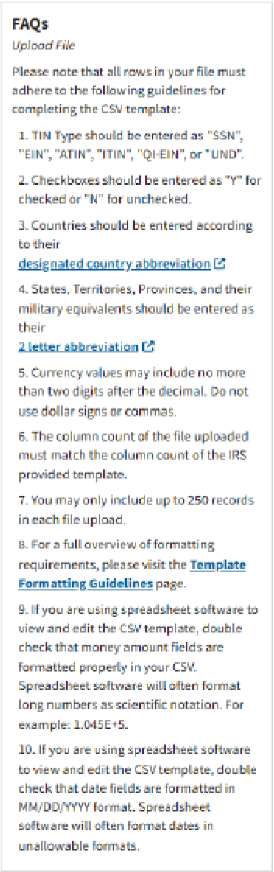
- Download the file template by selecting the form from the Form Type drop-down and click the Download button. This will allow you to save the template to your computer.
- Create your CSV file using the template provided by the IRS. The CSV file can include up to 250 forms per file.



Template Formatting Guidelines

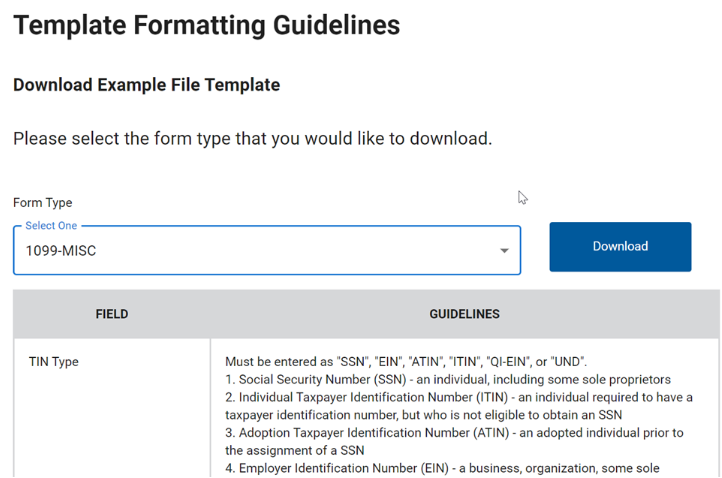
- Before you enter your data onto the CSV file, view the Template Formatting Guidelines page for guidance on properly formatting your CSV file.





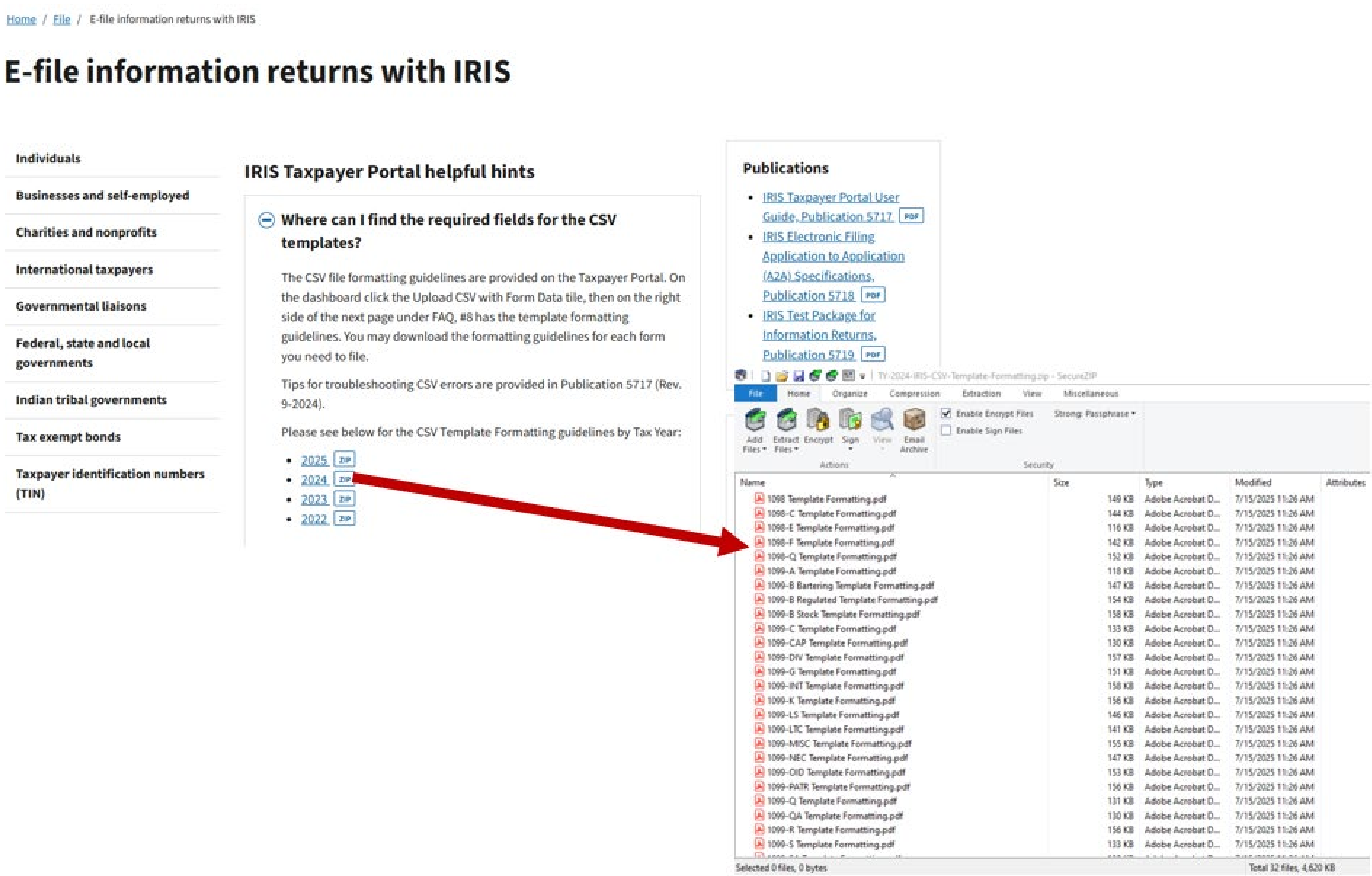
Steps to View Formatting Guidelines

- The template formatting Guidelines can be found by clicking the link under step 2 “Complete CSV”.
- In the FAQs box on the right side of the screen, click on Template Formatting Guidelines link under FAQ #8.
- From the Form Type drop-down select the formatting guidelines for your specific form type.
- After your selection is made, click the Download button.
- Use the formatting guidance to complete your entries in each field.



Template Formatting Guidelines (cont.)

- Template Formatting Guidelines are also available at www.IRS.gov/IRIS



Home / File / E-file information returns with IRIS

E-file information returns with IRIS

- Individuals
- Businesses and self-employed
- Charities and nonprofits
- International taxpayers
- Governmental liaisons
- Federal, state and local governments
- Indian tribal governments
- Tax exempt bonds
- Taxpayer identification numbers (TIN)

IRIS Taxpayer Portal helpful hints

Where can I find the required fields for the CSV templates?

The CSV file formatting guidelines are provided on the Taxpayer Portal. On the dashboard click the Upload CSV with Form Data tile, then on the right side of the next page under FAQ, #8 has the template formatting guidelines. You may download the formatting guidelines for each form you need to file.

Tips for troubleshooting CSV errors are provided in Publication 5717 (Rev. 9-2024).

Please see below for the CSV Template Formatting guidelines by Tax Year:

- 2025 ZIP
- 2024 ZIP
- 2023 ZIP
- 2022 ZIP

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

TY-2024-IRIS-CSV-Template-Formatting.zip - SecureZIP

File | Home | Organize | Compression | Extraction | View | Miscellaneous

Add Files | Extract Files | Encrypt | Sign | View | Email Archive — Actions

Enable Encrypt Files | Enable Sign Files | Strong: Passphrase — Security

Name	Size	Type	Modified	Attributes
1098 Template Formatting.pdf	149 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1098-C Template Formatting.pdf	144 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1098-E Template Formatting.pdf	116 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1098-F Template Formatting.pdf	142 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1098-Q Template Formatting.pdf	152 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-A Template Formatting.pdf	118 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-B Bartering Template Formatting.pdf	147 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-B Regulated Template Formatting.pdf	154 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-B Stock Template Formatting.pdf	158 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-C Template Formatting.pdf	133 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-CAP Template Formatting.pdf	130 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-DIV Template Formatting.pdf	157 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-G Template Formatting.pdf	151 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-INT Template Formatting.pdf	158 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-K Template Formatting.pdf	156 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-LS Template Formatting.pdf	146 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-LTC Template Formatting.pdf	141 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-MISC Template Formatting.pdf	155 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-NEC Template Formatting.pdf	147 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-OID Template Formatting.pdf	153 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-PATR Template Formatting.pdf	156 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-Q Template Formatting.pdf	131 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-QA Template Formatting.pdf	130 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-R Template Formatting.pdf	156 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	
1099-S Template Formatting.pdf	133 KB	Adobe Acrobat D...	7/15/2025 11:26 AM	

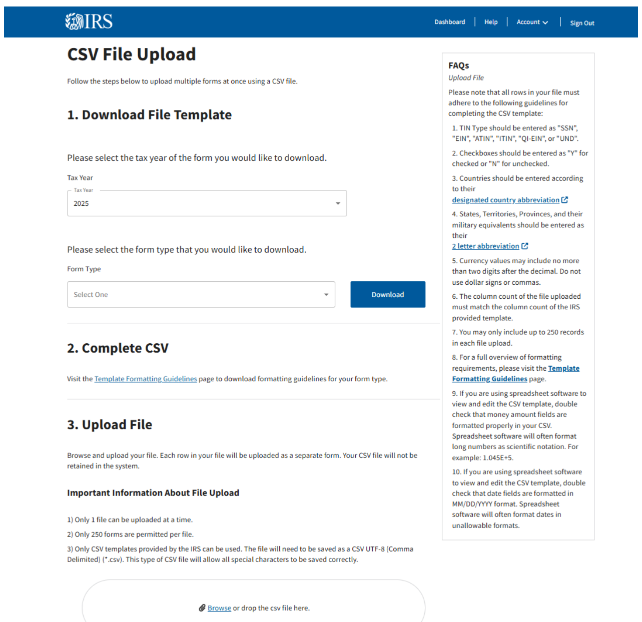
Selected 0 files, 0 bytes — Total 32 files, 4,620 KB

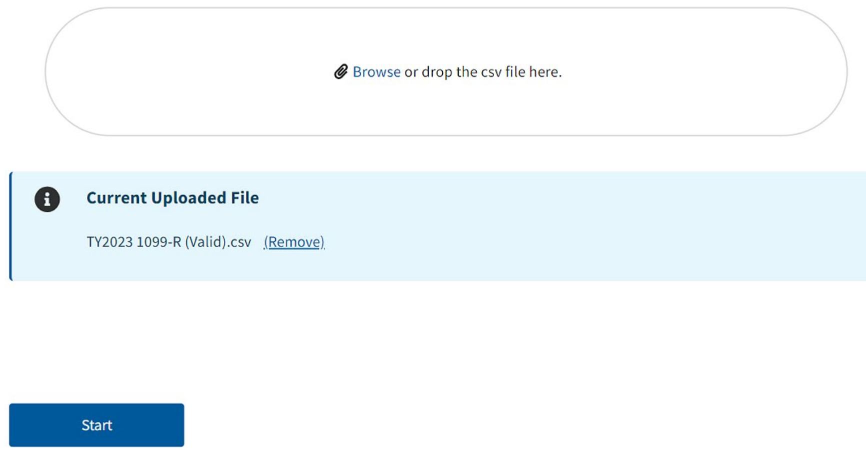
Sample of a Template Guide

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-MISC	
B	Tax Year	2022	
C	Payer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Payer Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Payer Name Type*	Business or Entity Name	· Must be entered as "B" for Business Name or "I" for Individual
F	Payer Business or Entity Name Line 1	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces
G	Payer Business or Entity Name Line 2		· Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), apostrophe ('), slash (/), and percent (%) · May not contain leading, trailing, and adjacent spaces

Upload Completed CSV File

- Once your file is complete, save it, and then upload it by selecting Browse or Drag and Drop the CSV File Here on the Upload CSV with Form page.
- If you see an error message after you upload your file, return to your saved CSV file and correct your entries.
- Select the Start button, which will direct you to the Review Form Information page.





Review Form Information

- On this page, you'll have the option to review your information return data before continuing.
- You will also be able to delete specific rows that you do not want included in the upload.

IRS | Dashboard | Help | Account | Sign Out

Review Form Information

Please review the following information before uploading. If any information is incorrect, please select the Delete icon to remove a record, or select the Back button to reupload your file. If you are submitting a 1099-H form, Box 1 and Box 2 will not be displayed on the Review Form Information table as the values are calculated automatically.

Payer and Recipient Quick Reference Columns							
Delete	Row #	Payer Name Payer TIN	Recipient Name Recipient TIN	Form Type	Tax Year	Payer TIN Type	Payer Taxpayer ID Number
	1	[illegible] [illegible]	[illegible] [illegible]	1099-R	2023	SSN	[illegible]
	2	[illegible] [illegible]	[illegible] [illegible]	1099-R	2023	SSN	[illegible]
	3	[illegible] [illegible]	[illegible] [illegible]	1099-R	2023	SSN	[illegible]

Back | Add All

- Select Add All to upload your forms from the Review Information Page to the Unsubmitted Forms Page.

Upload Successful Page

- The Upload Successful Page will display the number of forms added to the Unsubmitted Forms page that are ready to submit and the number of forms that need additional information.

IRS Dashboard | Help | Account | Sign Out

Upload Successful

Your file was successfuly uploaded on 10/20/2022.

10 forms have been added to the Unsubmitted Forms Page.

- 8 forms have been marked as In Progress because they did not contain all of the required fields.
- 2 forms have been marked as Ready to Submit.

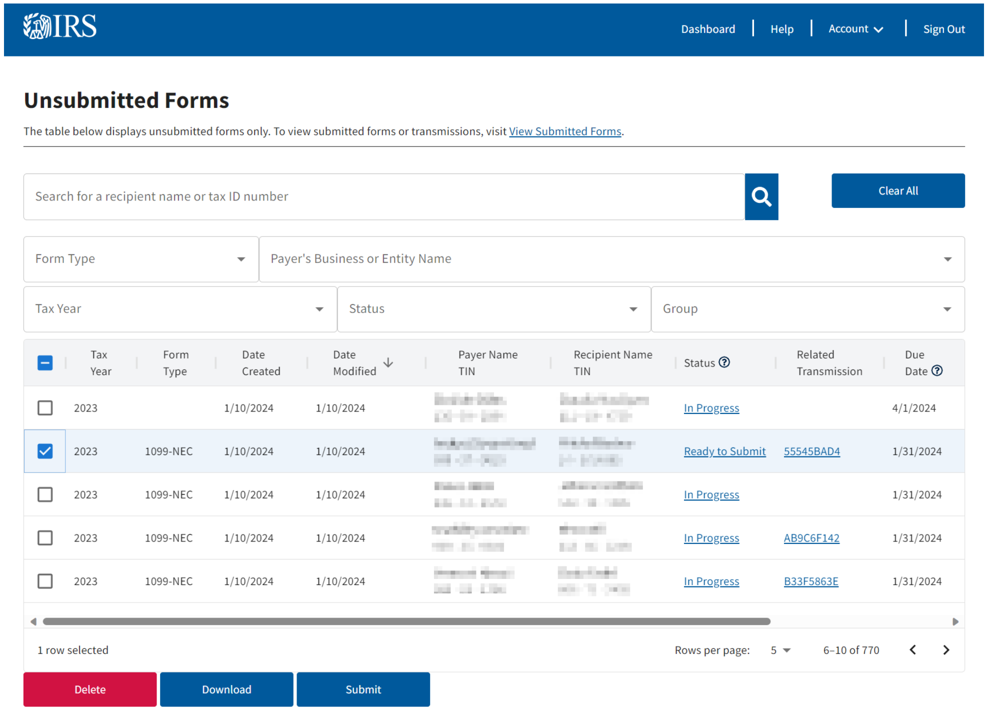
Please note that your forms have not been submitted. Please visit the Unsubmitted Forms Page to modify, download, and submit your forms.

Dashboard

- Your forms have not been filed with IRS, you must go to the Unsubmitted Forms page and submit your forms to the IRS.

Unsubmitted Forms

➢ The Unsubmitted Forms page allows you to search, view, edit, download and submit already created information returns to the IRS.



In Progress Status: Allows you to return to the Payer Information page for the form selected to continue editing your form.

Ready to Submit Status: Allows you to return to the Review and Confirm Page for the form selected to review your input and edit.

Group Drop-down List: Allows you view the associated group for your unsubmitted forms. Forms submitted by simple file upload will automatically be associated with the same group.

Delete Button: Allows you to delete one or more forms from the unsubmitted forms table.

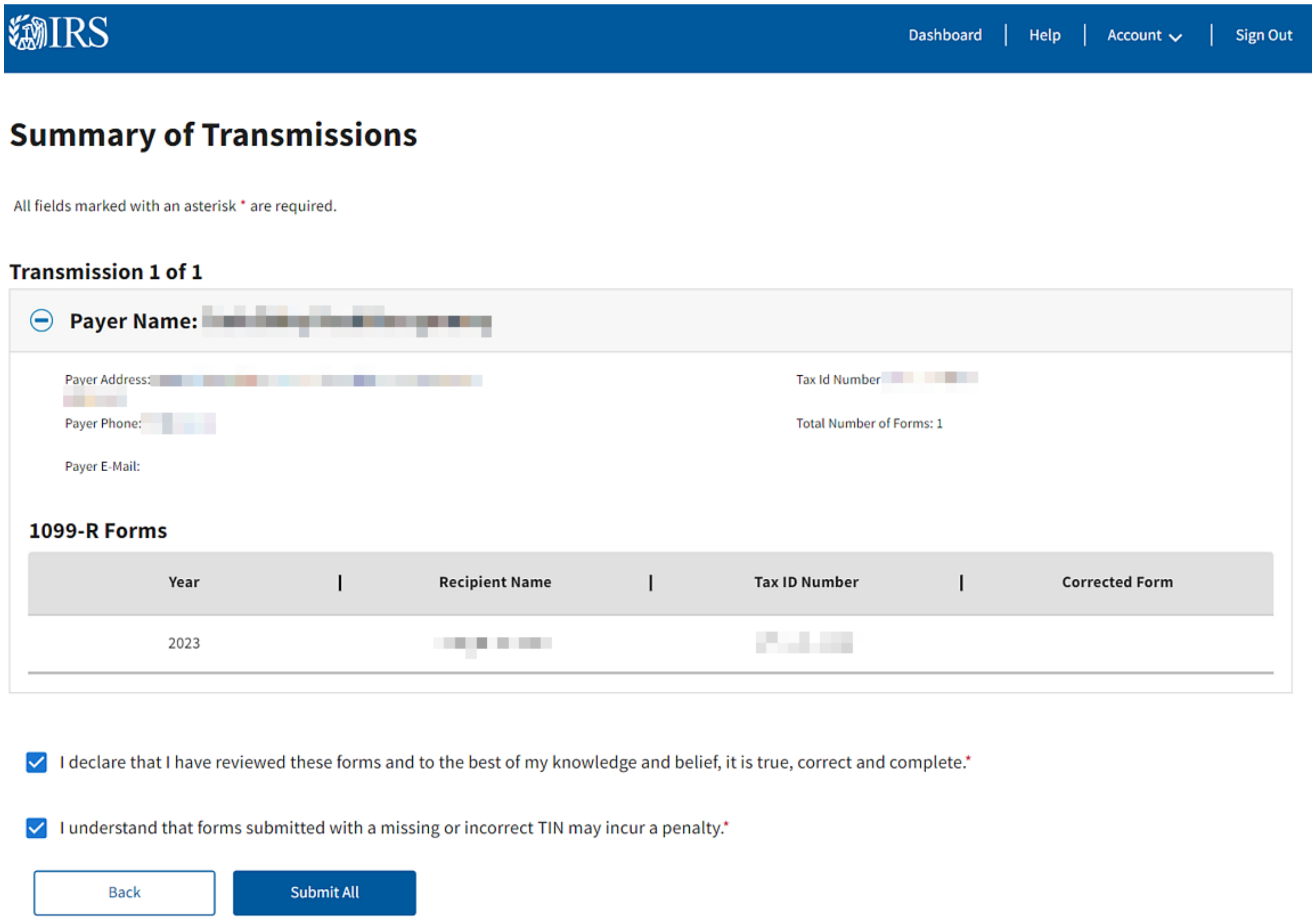
Download Button: Allows you to download one or more forms.

Submit Button: Allows you to submit one or more forms.

Note: Only 100 forms may be submitted at one time. We have requested this limit be increase to 250 forms, same as the CSV Templates.

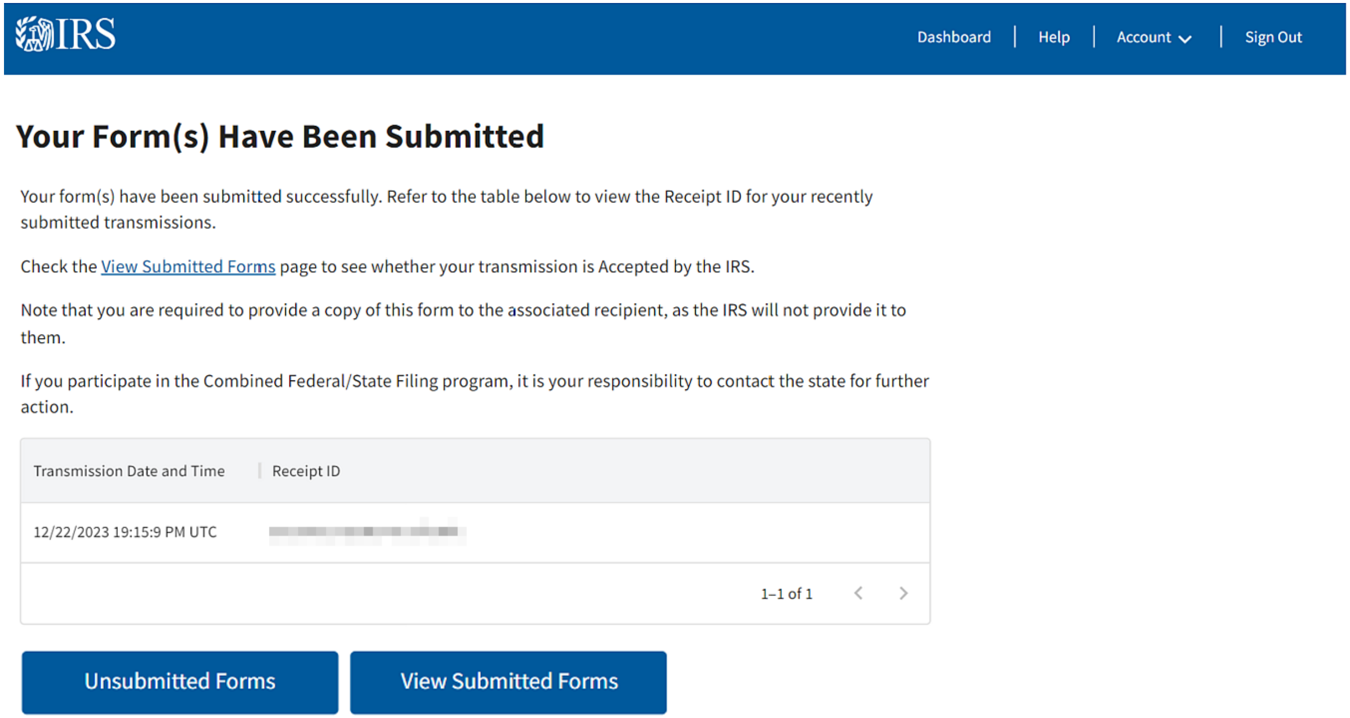
Summary of Transmissions

- Once the submit button is selected, transmission(s) will be organized on the Summary of Transmissions Page.
- You can view a list of forms that have been selected for submission.
- Once your review is complete, click Submit All.



Submitted Forms

- After submitting your forms, you will be redirected to the Your Form(s) Have Been Submitted page.
- This page will serve as a confirmation of the transmission and provide you with a receipt ID.


IRS

Dashboard | Help | Account | Sign Out

Your Form(s) Have Been Submitted

Your form(s) have been submitted successfully. Refer to the table below to view the Receipt ID for your recently submitted transmissions.

Check the View Submitted Forms page to see whether your transmission is Accepted by the IRS.

Note that you are required to provide a copy of this form to the associated recipient, as the IRS will not provide it to them.

If you participate in the Combined Federal/State Filing program, it is your responsibility to contact the state for further action.

Transmission Date and Time	Receipt ID
12/22/2023 19:15:9 PM UTC	[redacted]

1–1 of 1

Unsubmitted Forms | View Submitted Forms

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

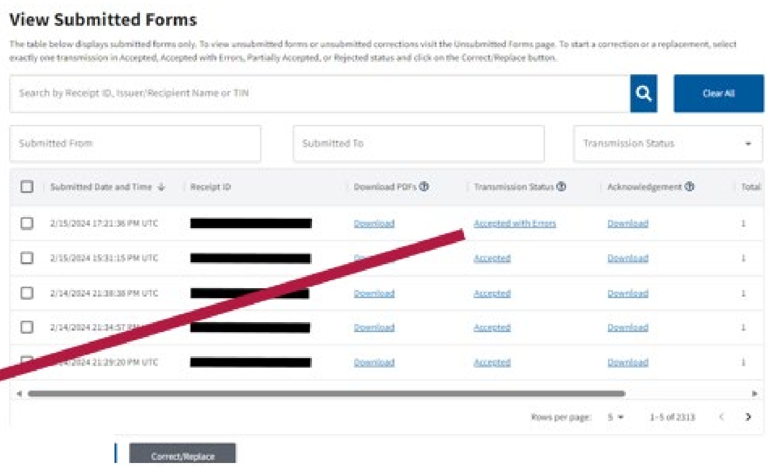
- Fields are not formatted properly in the CSV
  - Long numbers formatted as scientific
  - Dates formatted in unallowable formats
  - Leading zeros not accepted, cell should be formatted as “text”
  - There can only be 1 line of text within the cell

- 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

How to Review Errors

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

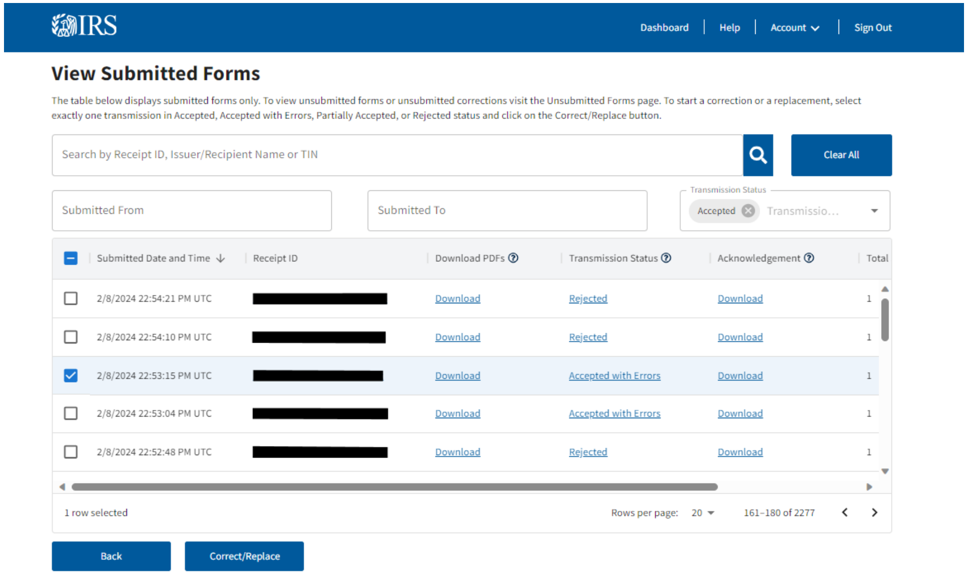
Corrections

You can make a correction for the following issues (this list is not all-inclusive):

Issue	Action Needed
Incorrect money amounts	Correct money amounts
Incorrect payment types	Correct payment types
Incorrect distribution code	Correct distribution code
No recipient TIN	Add recipient TIN
Incorrect recipient TIN	Correct recipient TIN
Missing recipient account number	Add recipient account number
Filed a return when one should not have been filed	Zero out all money amounts
Incorrect check box	Select or deselect the appropriate check box
Filed using wrong form type	Zero out all money amounts in your correction and then submit an original submission using the appropriate form type

- The IRS cannot delete files on behalf of the Transmitter/Issuer.
- If you submitted duplicate files or submitted a return and should not have, you will need to do a correction to "zero out" all money amounts.

Taxpayer Portal Corrections (cont.)



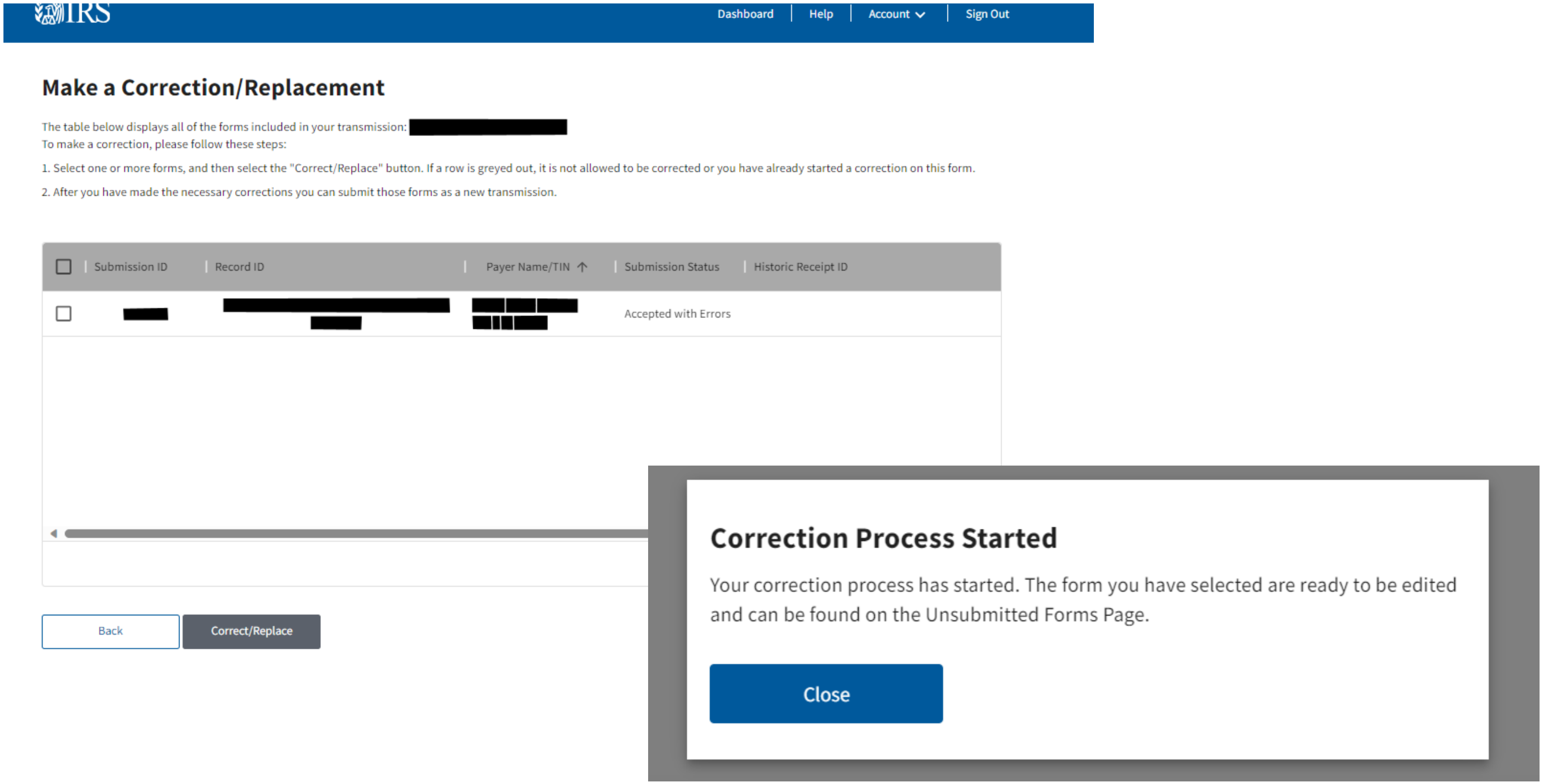
- Corrections can only be made for transmissions with a status of "Accepted" or "Accepted with Errors".
- Select the box next to the transmission you want to correct.
- After making your selection, click the Correct/Replace button.

There are two reasons a box next to a record you want to correct may be grayed out:

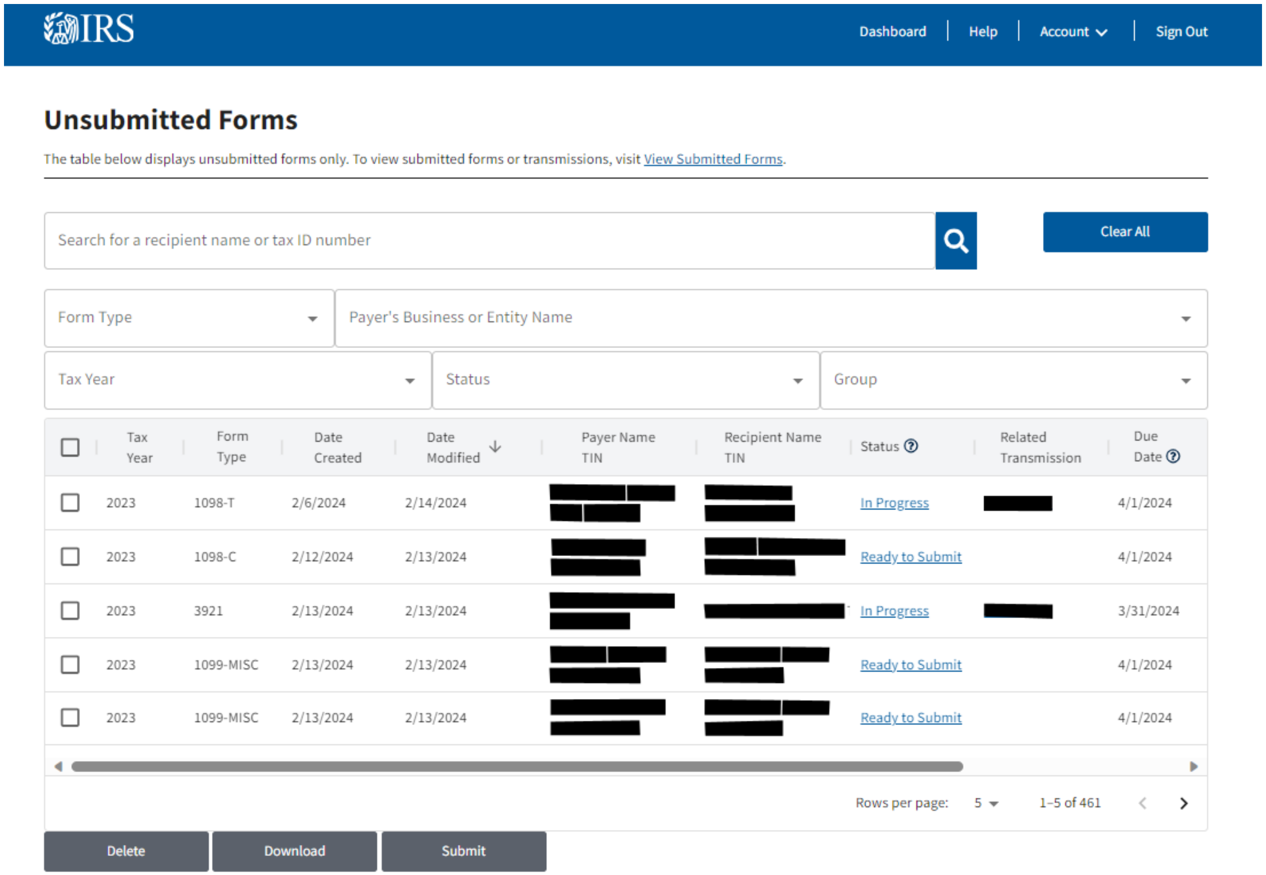
1. The record has already been successfully corrected.
   - On the Submitted Forms page, the status of the corrected return would be Accepted or Accepted with Errors.
2. The correction process was already started.
   - The corrected return status would be In Progress on the Unsubmitted Forms page.

Taxpayer Portal Corrections (cont.)

After selecting the Correct/Replace button, the Make a Correction page will be displayed. You may begin the correction process on one or more forms.



Taxpayer Portal Corrections (cont.)



IRS

Dashboard | Help | Account | Sign Out

Unsubmitted Forms

The table below displays unsubmitted forms only. To view submitted forms or transmissions, visit View Submitted Forms.

Search for a recipient name or tax ID number

Clear All

Form Type | Payer's Business or Entity Name

Tax Year | Status | Group

	Tax Year	Form Type	Date Created	Date Modified	Payer Name TIN	Recipient Name TIN	Status	Related Transmission	Due Date
☐	2023	1098-T	2/6/2024	2/14/2024	[redacted]	[redacted]	In Progress	[redacted]	4/1/2024
☐	2023	1098-C	2/12/2024	2/13/2024	[redacted]	[redacted]	Ready to Submit		4/1/2024
☐	2023	3921	2/13/2024	2/13/2024	[redacted]	[redacted]	In Progress	[redacted]	3/31/2024
☐	2023	1099-MISC	2/13/2024	2/13/2024	[redacted]	[redacted]	Ready to Submit		4/1/2024
☐	2023	1099-MISC	2/13/2024	2/13/2024	[redacted]	[redacted]	Ready to Submit		4/1/2024

Rows per page: 5 1–5 of 461

Delete | Download | Submit

If you've incorrectly selected a form for correction, you'll be able to delete the form from the View Unsubmitted Forms page.

IRIS Taxpayer Portal Hints

www.IRS.gov/IRS

IRS

Help | News | English | Charities & Nonprofits | Tax Pros

File Pay Refunds Credits & Deductions Forms & Instructions Search

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E-file information returns with IRIS

- Individuals
- Businesses and self-employed
- Charities and nonprofits
- International taxpayers
- Governmental liaisons
- Federal, state and local governments
- Indian tribal governments
- Tax exempt bonds
- Taxpayer identification numbers (TIN)

IRIS Taxpayer Portal helpful hints

- Where can I find the required fields for the CSV templates?
- I uploaded a CSV file and nothing happens when I select "Start".
- The Taxpayer Portal just spins after I select "Add All" for CSV uploads.
- The Taxpayer Portal notifications are not showing my download.
- PDF downloads are showing in the notifications section on the Taxpayer Portal but unable to download the form.
- PDF downloads do not include a payer/issuer copy.

You can e-file information returns for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions.

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

IRIS help

Get support with IRIS:

Help desk

IRIS Taxpayer Portal helpful hints

Where can I find the required fields for the CSV templates?

The CSV file formatting guidelines are provided on the Taxpayer Portal. On the dashboard click the Upload CSV with Form Data tile, then on the right side of the next page under FAQ, #8 has the template formatting guidelines. You may download the formatting guidelines for each form you need to file.

Tips for troubleshooting CSV errors are provided in Publication 5717 (Rev. 9-2024).

I uploaded a CSV file and nothing happens when I select "Start".

Confirm the file is saved as a CSV file. After uploading the file, a blue box should appear with the title "Current Uploaded File". The blue box will include the name of your file. If your file is not listed, please refresh your page and try uploading again. If your file name is in the blue box and there are no issues, the 'Start' button will turn blue to indicate it is active.

The Taxpayer Portal just spins after I select "Add All" for CSV uploads.

The Taxpayer Portal notifications are not showing my download.

PDF downloads are showing in the notifications section on the Taxpayer Portal but unable to download the form.

PDF downloads do not include a payer/issuer copy.

Portal hints are located at the top of the IRIS landing page

Application to Application (A2A)

Application to Application

- The IRIS A2A Channel uses the Application Program Interface (API) Client ID to authenticate and authorize access to IRIS A2A services.

- IRIS A2A uses Extensible Markup Language (XML) format to bulk file large volumes of information returns.

- Software Developers use form instructions, schema and business rules, to create XML files for the forms they will support.
  - Form instructions provide guidance for required data.
  - Schemas and business rules enforce the filing requirements identified in the form instructions.

- IRIS A2A Assurance Testing System (ATS) is required prior to transmitting into the IRIS A2A Production environment.

- A Software Development Kit (SDK) Toolkit for Java and .NET was developed and is included in the SOR package.

Transmitting via A2A

To submit information returns using A2A use the following:

- Live Endpoint: Production environment
  - https://api.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/irisa2a/v1/**intake-acceptance**

- Test Endpoint: ATS environment
  - https://api.alt.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/irisa2a/v1/**intake-acceptance**

Caution:
Copy/paste of the URL may remove the “-“ (hyphen) at the end of the address.

API Client ID

- The IRIS A2A Channel uses the API Client ID to authenticate and authorize access to IRIS A2A services.

- You can use your existing Client ID, if you already have one*.
  - Go to the ‘Application Details’ page on your existing API Client ID Application.
  - Select the edit icon.
  - Check the ‘IRIS’ box under ‘Select APIs’.
  - Resubmit your application.

- Anyone submitting through IRIS A2A must have an API Client ID.
  - Software Developers
  - Transmitters
  - Issuers

***Exception:** You must create a new Client ID if your existing Client ID Application is only for Income Verification Express Services (IVES) Forms Based Processing (FBP).

API Client ID Application

- **Access your e-Services application page.**
- Select Organization page: Choose **individual**.

An official website of the United States Government

IRS [redacted]

Select Your Organization

Select the organization you will represent in this session. Each item below represents an organization for which you are authorized to perform work. By selecting an organization, you are logging in as an authorized user of that organization and will be able to perform work for only that organization. You may represent yourself by selecting Individual. You may filter organizations to narrow down the choices based on matching text.

Individual

Select "Individual" to represent yourself as an individual. No organization-specific authorizations will be granted.

Individual

Organization Roles

Select an Organization to represent a specific role for your organization's location.

Filter Organizations

Filter by business name, address, or application type

Show 10 entries

Selection	Organization	Application Type
Select	[redacted]	IRIS TCC

Showing 1 to 1 of 1 entries

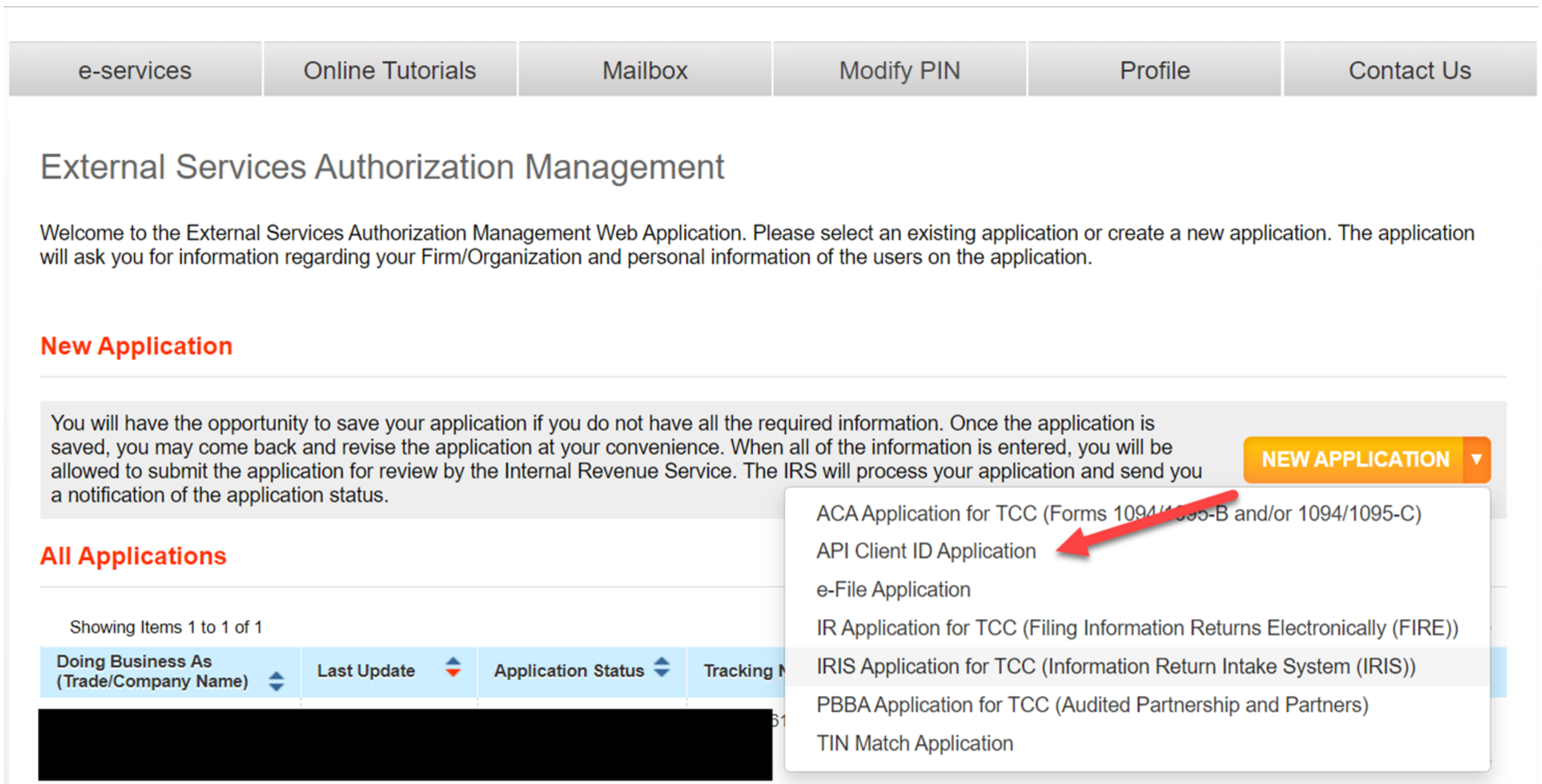
Previous 1 Next

IRS

Privacy Policy | Accessibility

New Application

Choose ‘New Application’ drop down and select ‘API Client ID Application’.



Firm Information

What Tax ID does this firm operate under*
EIN SSN

Employer Identification Number (EIN)*
-

What legal name does this firm operate under*
Firm/Organization Name Person Name

Firm/Organization Legal Name*

Doing Business As (Trade/Company Name)

Business Phone

Phone Country Code*
001-United States/Canada

Phone Number*

Business Address (Physical Location)

Country*
United States

Address Line 1*

Address Line 2

Address Line 3

City*

Province/State/U.S. Territory*
Select

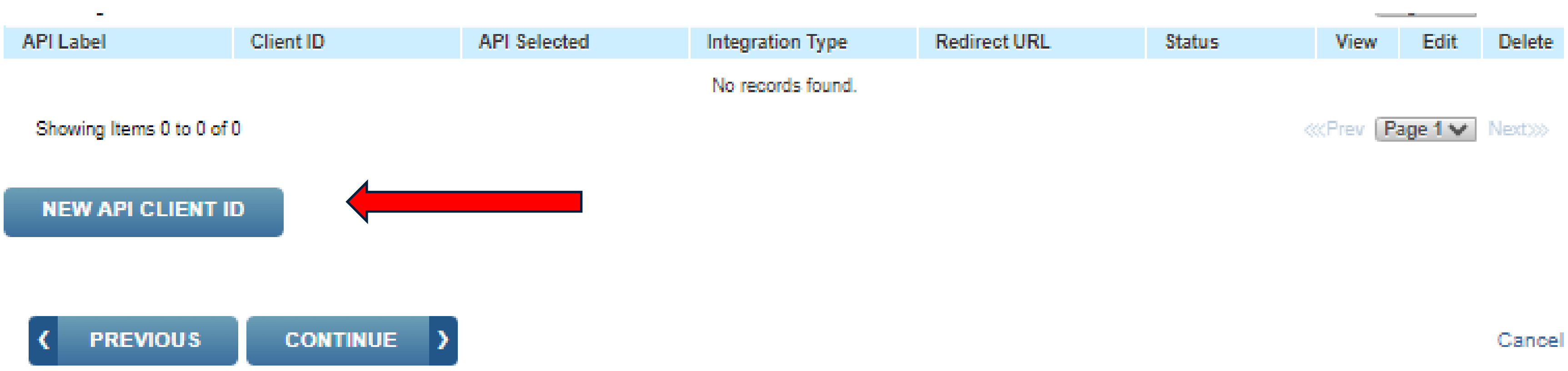
Postal Code*

Mailing Address

Is your mailing address different from your business address
Yes No

PREVIOUS SAVE CONTINUE

Application Details



Select the “NEW API CLIENT ID” button.

Add API Client Info

The following fields are required in your JWK: kid, kty, use, n, e, x5t, x5c.
The "kty" field should be equal to "RSA".

Select the "Save" button to store the entered application details.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

API Label:* 1

Select API:
☑ SOR ☐ TDS ☐ TINM ☐ FBP ☐ IRIS 2

API Status:*
Active 3

Select Provider Type: 4
☐ A2A ☐ ISP

JSON Web Key (JWK):*

5

SAVE

Cancel

API Client Info

1	API Label	Self defined
2	Select API	Check “IRIS” (keep SOR selected)
3	API Status	Active
4	Provider Type	IRIS can only be “A2A”
5	Json Web Key (JWK)	JWK attributes can only include the following in this order: • “kty”: Key Type (must be RSA) • “kid”: Key ID • “use”: “sig” Public Key Use • “n”: the modulus • “e”: “AQAB” the public exponent • “x5c”: X. 509 Certificate Chain • “x5t”: X.509 Certificate SHA-1 Thumbprint Remove any other attribute names added by your JWK tool that are not in this list.

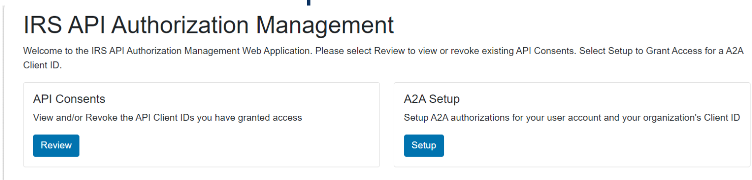
Should contain X.509 certificate using both “x5t” (X.509 SHA-1 Thumbprint) and “x5c” (X.509 certificate Chain) parameters.

- You are not allowed to use self-signed certificates.
- You can use the same public certificate as used for other IRS programs such as MeF or AIR.

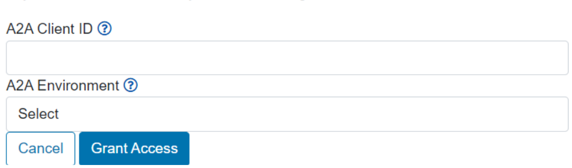
A2A Consent

After you obtain your API Client ID, you must complete the A2A Consent process outlined in Publication 5718, Section 3.1.1 A2A Consent.

- Login to IRS Consent App: https://la.www4.irs.gov/esrv/consent/
- From the Select Your Organization page, select the organization associated with your IRIS TCC Application.
- Select A2A Setup on the API Authorization Management page



- Enter your IRIS A2A Client ID on the A2A Authorization page.
  - Note: If you have multiple Client IDs, please use the Client ID that was assigned to you for IRIS. You can sign into your API Client ID Application to retrieve your IRIS Client ID on the Application Summary page.
- Grant access to TEST, which is needed to test software and electronic transmissions in the IRIS ATS environment.
- Grant access to PROD, which is needed to transmit live return data in the production environment.



- Retrieve your Full IRIS UserID from the A2A Setup Complete page.
  - Your Full IRIS UserID must be used to generate access tokens.

A2A Authorization Page

An official website of the United States Government

IRS

Contact Us | Profile | Switch Organization | Logout

Home / A2A Authorization

A2A Authorization

Setting up A2A Authorization will allow A2A processes to access IRS e-Services data on your behalf. By granting this access the A2A client ID will have the ability to run the following types of transactions on your behalf:

- Request Client Transcripts
- Perform TIN Matching request
- Retrieve messages from your Secure Object Repository (SOR)

Impact of granting access

If you choose to grant the software product access to your e-Services data, you also agree to provide the IRS upon request with the name and contact information of the software product. If you use the services of a software product and there are reasonable grounds to suspect the software product is not following required security practices and protecting taxpayer information from unauthorized disclosure, misuse, alteration, destruction, or is otherwise compromising the integrity of the data, the IRS has the right to suspend or terminate your account and refuse all current or future use of e-Services.

It is the legal responsibility of government, businesses, organizations, and individuals that receive, maintain, share, transmit, or store taxpayers' personal information to safeguard taxpayer data. Taxpayer data is defined as any information that is obtained or used in the preparation of a tax return (e.g., income statements, notes taken in a meeting or recorded conversation, IRS transcripts). Putting safeguards in place to protect taxpayer information helps prevent fraud and identity theft and enhances customer confidence and trust.

All e-Services users should refer to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business, on www.irs.gov for more information about your responsibilities for safeguarding taxpayer data and to learn more about developing a security program. Many federal, state, city, and local government laws and regulations are in place to safeguard taxpayer data. Failure to adhere to your responsibilities for safeguarding taxpayer data may subject you to legal action.

Your responsibility

You are responsible for all activities that occur under your account. **To prevent unauthorized access ensure access is granted to trusted organizations.** We reserve the right at any time, with or without notice, to require a change to or revoke any username, password, and/or PIN created by you. You are responsible for protecting and keeping any confidential information you access through e-Services.

A2A Client ID

A2A Environment

Select

Cancel | Grant Access

A2A Client ID
- Enter your IRIS A2A Client ID

A2A Environment:
- TEST: IRIS ATS environment.
- PROD: IRIS Production environment.

Access Token Generation

Transmitters will use JSON WEB TOKENS (JWTs) for both Client Authentication and Authorization Grants to request an access token and refresh token.

- Two JWTs must be provided and will be exchanged for access tokens.
  - Client JWT – Represents the client and will be used to authenticate the client.
  - User JWT – Represents the resource owner/user that the client is requesting an access token for.

The JWTs must be signed and in JWT token format using the following:

Header

- kid (key identifier) – Identifies the key the client used to sign the JWT.
  - The kid should match the kid that was provided in the JWK file on your API Client ID Application.
- alg (algorithm) – Identifies the algorithm used to sign the JWT.
  - RS256 is the supported/expected algorithm.

Payload

- iss (issuer) – Identifies who issues the token. Must include the Client ID obtained at registration.
- sub (subject) – Subject of the token. Must include:
  - The Client ID for Client JWT token type
  - The User ID for User JWT token type
- aud (audience) – the IRS authorization server. The token endpoint of the auth server
- Iat (issued at time) – Optional. Issued at time. Numeric value of the time the token was created
- exp (expiration time) – Numeric value of the time when the token expires. It must be valid for 15 minutes
- jti (JWT ID) – Required. Provides unique identifier for the JWT. It prevents the JWT from being replayed. This is required by the IRS API Gateway.

The JWT Grant type request will have the following parameters:

- grant_type – required, value should be “jwt-bearer”
- Assertion – required, JWT value
- Client assertion type – required, value should also be “jwt-bearer”
- Client assertion – required, JWT value

Locating Your IRIS UserID

After you obtain your API Client ID, you must complete the A2A Consent process outlined in Publication 5718, Section 3.1.1 *A2A Consent Requirements*.

1. Login to IRS Consent App (Refer to publication for URL).
2. Select *Setup* on the *API Authorization Management* page.
3. From the *Select Your Organization* page, select the organization associated with your IRIS TCC Application.
4. Enter your *IRIS API Client ID* on the *A2A Authorization* page.

   Note: If you have multiple Client IDs, please use the Client ID that was assigned to you for IRIS. You can sign into your API Client ID Application to retrieve your IRIS Client ID on the *Application Summary* page.
5. Grant access to *TEST*, which is needed to test software and electronic transmissions in the IRIS ATS environment.
6. Grant access to *PROD*, which is needed to transmit live return data in the production environment.
7. Retrieve your *Full IRIS UserID* from *the A2A Setup Complete* page.

   Your *Full IRIS UserID* must be used to generate access tokens.

Schema Package

- The Schema and Business Rules package will be made available in the Secure Object Repository (SOR).
- You must have an active e-Services account to access the SOR mailbox. If you do not have an account, you will need to set one up.
- Software Developers and State organizations may download IRIS schemas and business rules from their SOR mailbox. To access these files, you must have:
  - An active e-Services account
  - An IRIS TCC application with the status “Completed”
  - An IRIS TCC status of “Active”
  - An IRIS role of “Software Developer” or business structure of “State Government Agency”, “Local Government Agency”, or “Federal Government Agency”
- Please visit the IRIS Schemas and Business Rules page on IRS.gov for more information about IRIS Schemas and Business Rules.

IRIS ATS

- IRIS Assurance Testing System (ATS) refers to the process used to test software and electronic transmissions prior to accepting forms into the IRIS A2A Production System.
- Software Developers must pass IRIS ATS for the form series and tax year that the software package(s) will support.
- Transmitters must pass a communication test for the form series they will file.

Passing ATS

- Each submission must have a status of “Accepted” to pass ATS successfully.
- Contact the Help Desk for a final review when all submissions have an “Accepted” status.
- When contacting the Help Desk have the following:
  - Receipt Id(s) to be reviewed
  - TCC
  - Software Id
  - Contact information including email address
- The Help Desk will assign an incident number which should be referenced for all your ATS review communications.
- Once the Software Developer passes IRIS ATS, the Software Package Status and Software ID Status will move from “Test” to “Production”.
- IRS will not send a notification.
  - To verify the status change, review your IRIS Application for TCC online.

Software Developer ATS

- Use the IRIS Transmitter Control Code (TCC) assigned to Software Developer role.
- Software Developers (SWD) will create files using their own test data.
  - Five submissions must be completed.
  - Each submission must include two unique recipients for a total of ten records.
  - If participating in CF/SF program at least one record should include this information.
  - If supporting corrections, a second transmission with one submission and one record is needed.
    - Use the 'UniqueRecordId' from one of the accepted submissions to submit a correction.
- Each submission must have a status of "Accepted" to pass ATS successfully
  - After confirming the "Accepted" status, the help desk will move from Test to Production status.
- Software Developers, who also have a Transmitter role, do not need to submit a communication test.

Transmitter ATS

- Use the IRIS Transmitter Control Code (TCC) assigned to the Transmitter role.
- Transmitters will create a submission using their own test data.
  - One submission with two records must be completed.
- The submission must have a status of “Accepted” to pass ATS successfully
  - After confirming the “Accepted” status, the help desk will move from Test to Production status.

XML Schema Validation Errors

The following are examples of XML schema validation errors:.

- Example 1: Elements are not in sequential order. E.g., BusinessName before BusinessNameControlTxt

- Example 2: Element added to schema group

- Example 3: Included tags for optional elements that are empty

Transmissions rejected due to an "XML Schema Validation Error" will receive a ReceiptId; however, they can't be replaced. These transmissions must be resent as the "Original".

Please see Publication 5718 section 3.2 for XML Overview for IRIS to program transmissions correctly.

IRIS Transmission Status Codes and Definitions

Status Definitions for Submitted Forms		
Status	Definition	Action Needed
Processing	IRS has not completed processing the transmission	Allow 7 days for processing
Accepted	IRS has completed processing and found no errors	No action required
Accepted with Errors	IRS has completed processing and found error(s)	Records accepted with errors are considered accepted by the IRS. However, every effort should be made to provide a correct information return by filing corrections for these errors.
Partially Accepted	IRS has completed processing and rejected at least 1 submission	Any submission that was rejected must be replaced.
Rejected	All submissions were rejected	Resolve issues and replace entire submission

Status Definitions for Unsubmitted Forms (Taxpayer Portal Only)		
Status	Definition	Action Needed
In Progress	All required fields have not been completed	Edit, delete or complete the form
Ready to Submit	All required fields have been completed. Forms have not been submitted to IRS	Review data; edit, if needed; and submit to IRS

Resources

Publications	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 - Information Returns Intake System (IRIS) Test Package for Information Returns
Websites	www.irs.gov/inforeturn - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)
	www.irs.gov/iris - a website that provides general information about IRIS
	www.irs.gov/irisats and www.irs.gov/irisschema - websites that provide information about Assurance Testing System (ATS) for the Application to Application (A2A) filer for IRIS

Checking Operational Status

www.irs.gov/IRIS

IRS

Information Returns Intake System (IRIS) Operational Status

IRIS Assurance Testing System (ATS) Shutdown/Cutover for Tax Year 2024/Filing Season 2025

In preparation for Tax Year 2024/Filing Season 2025, the IRIS Application-To-Application (A2A) Assurance Testing System (ATS) environment Shutdown/Cutover for all transmissions will take place Sunday, October 27, 2024, beginning at 1:00 a.m. Eastern time until Tuesday, October 29, 2024, at 8:00 a.m. Eastern time.

Please do not attempt to access the IRIS ATS environment during this time.

We apologize for any inconvenience this may cause.

Taxpayer Portal: Operational

Application-To-Application (A2A): Operational

IRIS Assurance Testing System (ATS): Not Operational

For more information, see E-file Forms 1099 With IRIS.

File Pay Refunds Credits & Deductions Forms Report Fraud

Home / File / E-file information returns with IRIS

E-file information returns with IRIS

- Individuals
- Businesses and self-employed
- Charities and nonprofits
- International taxpayers
- Governmental liaisons
- Federal, state and local governments
- Indian tribal governments
- Tax exempt bonds
- Taxpayer identification numbers (TIN)

The Information Returns Intake System (IRIS) system is a moderniz receives information through two intake channels: IRIS Taxpayer P Application to Application (A2A).

You can e-file information returns 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 system availability, check IRIS status.

Get solutions to known issues.

IRIS 101: Introductory Presentation PDF – You can access the introductory presentation that was shared during our IRIS 101 stakeholder call and walk through the necessary information to better understand the new IRIS Modernized System.

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).

- 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
- IRIS App for TCC Tutorial, Publication 5903 PDF

Email updates

Get updates on issues, changes and working group meetings about IRIS.

Subscribe to QuickAlerts

IRIS Operational Status

IRIS Working Group

IRS File Pay Refunds Credits & Deductions Forms Report Fraud Search

- Individuals
- Businesses and self-employed
- Charities and nonprofits
- International taxpayers
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- Taxpayer identification numbers (TIN)

The Information Returns Intake System (IRIS) system is a modernized system that receives information through two intake channels: IRIS Taxpayer Portal/UI and IRIS Application to Application (A2A).

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- 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 into the IRIS Taxpayer Portal.

IRIS Taxpayer Portal User Guide, Publication 5717 PDF

IRIS Taxpayer Portal helpful hints

Expand all

- Where can I find the required fields for the CSV templates?
- I uploaded a CSV file and nothing happens when I select "Start".
- The Taxpayer Portal just spins after I select "Add All"

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
- IRIS App for TCC Tutorial, Publication 5903 PDF

Email updates

Get updates on issues, changes and working group meetings about IRIS.

Subscribe to QuickAlerts

IRIS help

Get support with IRIS:

Help desk

Call Mon. – Fri. 7:30 a.m. – 7 p.m. Eastern time.

- 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.

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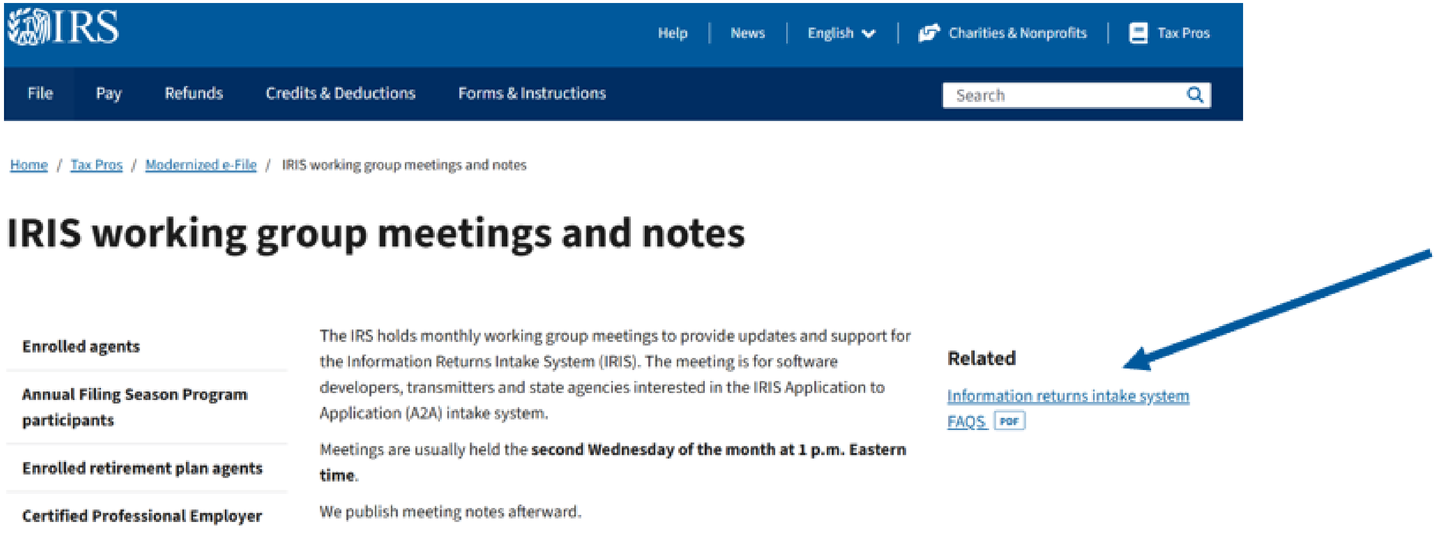
Working Group link is located on the right-side content box on the IRIS landing page

IRIS FAQS

www.IRS.gov/IRIS



Information returns intake system FAQS **PDF**

IRIS FAQ pdf is located on the IRIS Working group page

IRS Automated Chatbot

- The IRS Automated Chatbot helps people quickly answer basic questions about different tax topics.
- The chatbot uses either guided help through choice buttons or an open text box for a customized question.
- To launch the chatbot, simply click on the “Chat” button in the lower right corner of the webpage.
- Chatbot is available 24/7.
- Escalation to live chat is available Monday through Friday 7:30 a.m. – 7:00 p.m. E.T.
- Get answers to your questions about transmitter control codes and filing information returns electronically.
- For account-specific questions, you need an IRS (ID.me) account.

- www.irs.gov/e-services

Questions

Chat is now open for questions.

Help desk

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
- TTY/TDD: 866-937-4130 The IRS welcomes calls via your choice of relay