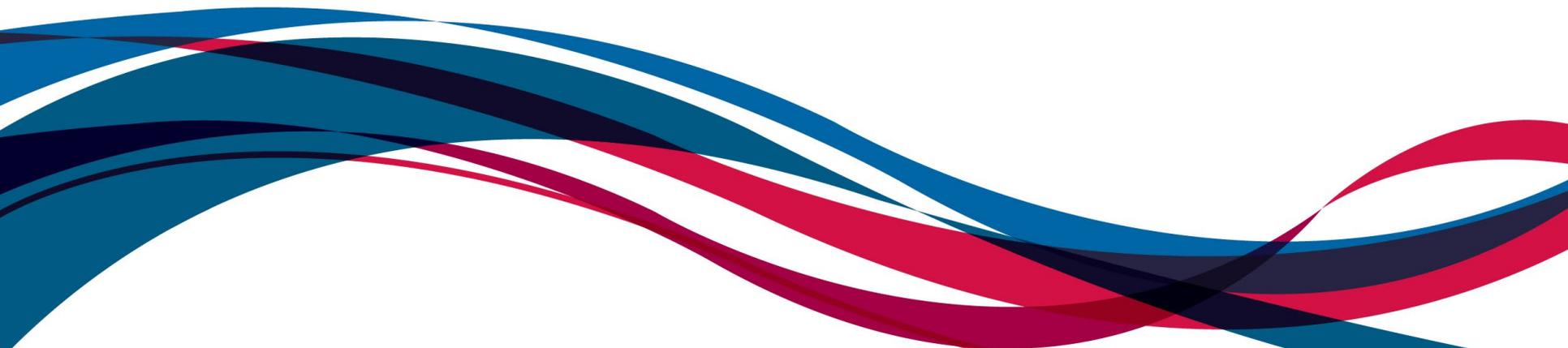




Information Returns Intake System (IRIS)

Working Group Meeting

Date: February 11, 2026





Agenda

- Welcome
- Filing Season Update
- Business Rules
- Known Issues
- Tips
- Resources

Mics and Chat have been muted.

The PowerPoint will be posted to www.irs.gov/IRIS after the meeting.

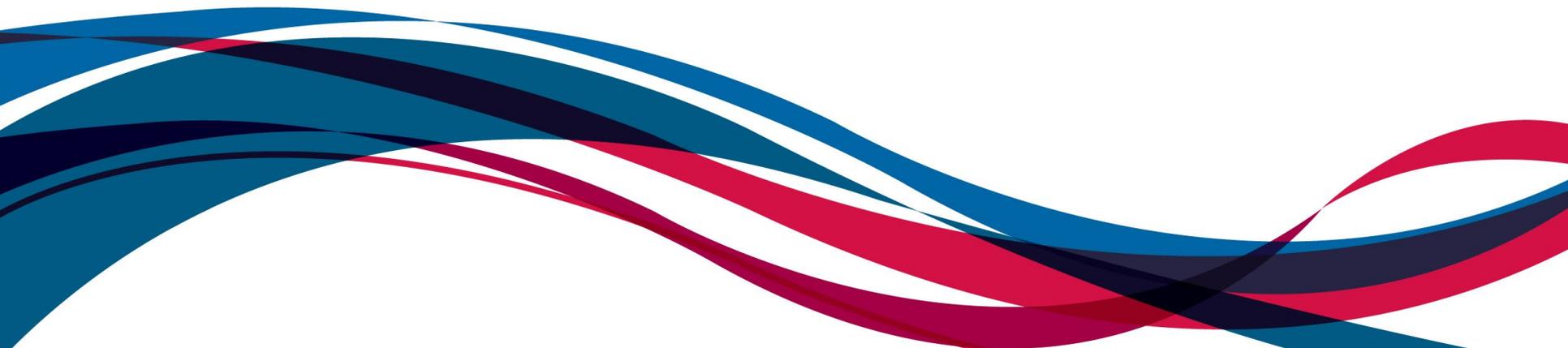
During today's meeting we will open the chat to answer questions relating to the IRIS system only. Please keep your questions within the IRIS scope. If you have a question that refers to some of our other Information Return Filing options, you can find more information at www.irs.gov/filing/e-file-information-returns.

We will do our best to address IRIS questions as they are posted in the chat. We may not be able to provide a response to some IRIS questions during the meeting as research may be needed. If we do not get to your IRIS question today, we will post the answer to IRIS related WGM questions at www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes.

Thank you for your participation and questions.



TY2025/PY2026

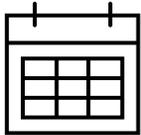
A decorative graphic at the bottom of the page consisting of several overlapping, wavy lines in shades of blue, dark blue, and red, creating a sense of motion and flow.



IRIS Filing Season Update

Since the opening of Filing Season 26 (FS26) on January 6th, **IRIS has received over 27 million records compared to 19.3 million last year during this same period.**

- A2A: Over 25 Million records
- Taxpayer Portal: Over 2 Million records



Electronic Filing Due Date for 1099 Series is **03/31/2025**

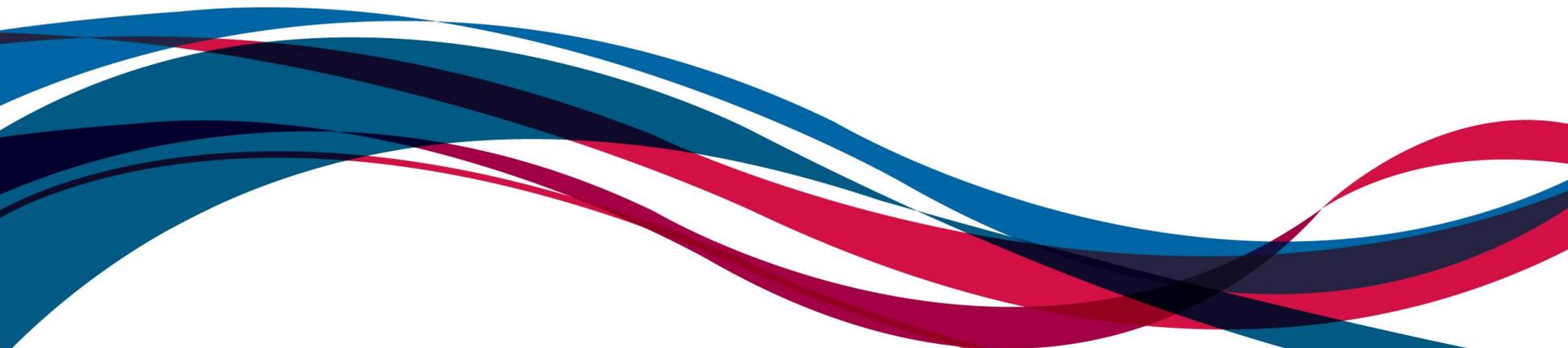
- 1098-QA file due date is 02/28/2026
- 1099-NEC electronic filing due date was 02/02/2025

Highest Volume Forms:

- 1099-NEC
- 1099-MISC



Business Rules

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Top Business Rules

SHAREDIFORM015

If Business Name and TIN in Recipient Detail have a value, they must match the IRS database.

- Accepted with Errors

SHAREDIFORM014

If Person Name and TIN in Recipient Detail have a value, they must match the IRS database.

- Accepted with Errors

S1H002

TCC is not authorized to participate in CFSF program.

- Accepted with Errors

S1H001

Phone Number in Issuer Detail must have a value.

- Accepted with Errors

SMF018

If Business Name in Issuer Detail has a value, then TIN and Business Name must match IRS records.

- Reject



Transmission Level Errors

XML Schema Validation Errors at the Transmission level will receive a “Rejected” status.

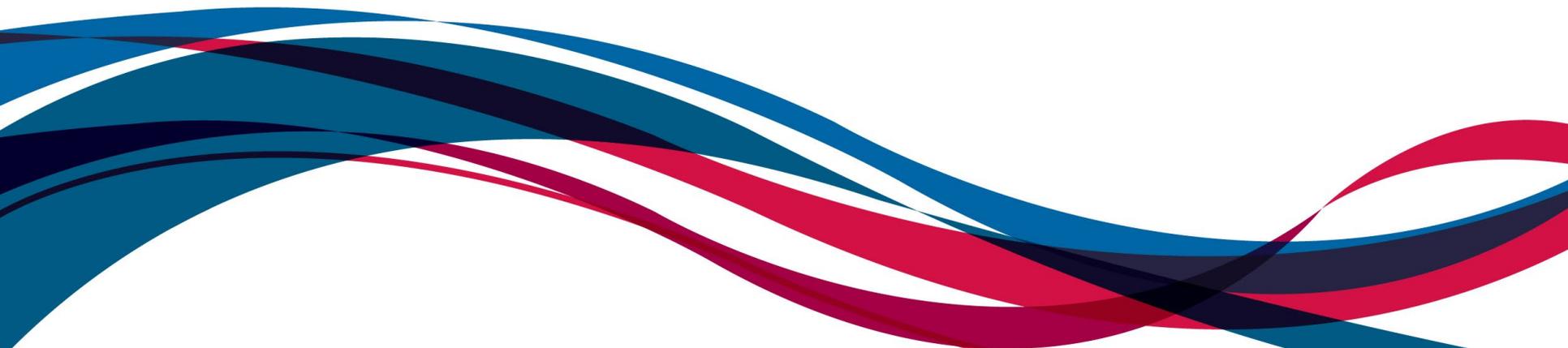
- These transmission cannot be “Replaced” even if a Receipt Id is generated.
 - Filers should resubmit as an “Original”.
 - Publication 5718 has been updated.

6.2 Rejected Transmissions

Transmissions can be “Rejected” before or after a ReceiptId is issued. 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”.



Known Issues





Taxpayer Portal Known Issues and Solutions

Open Issues					
Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Projected Resolution Date
01/28/2026	1099-Q	Business Rule	The system is requiring the filer to mark a choice in box 4 in error.	The Business Rule will be modified.	02/21/2026
Resolved Issues					
Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Resolution Date
02/02/2026	All Forms	Transmission Status	The IRIS intake system erroneously rejected submissions on 02/02/2026-02/03/2026 due to BR S1H048 "A Transmitter TCC must be used to submit for more than one business." setting.	This issue has been resolved, and the records have been processed. Please check your status.	02/05/2026
01/27/2026	All Forms	Transmission Status	The system is returning a Transmission Status of Accepted with Errors instead of Partially Accepted when one or more submission is rejected.	Submissions will need to be resubmitted as an original.	02/09/2026
01/16/2026	1099-NEC	Line 2, Line 3	Box 3 will not allow reporting of excess Golden parachute payment.	Box 3 will now allow reporting of excess Golden parachute payment.	01/28/2026
01/14/2026	1042-S	Template formatting guidelines	The version of the formatting guideline template for the Form 1042-S located on IRIS.GOV is incorrect, please use the Formatting guideline templates located on the Taxpayer Portal. They are in the CSV file upload tile.	The updated CSV Template Formatting Guidelines was uploaded to www.irs.gov/iris on 01/14/2026.	1/14/2026
01/07/2026	1099-MISC	CSV File	The Form 1099-MISC CSV template is populating the wrong fields in the Taxpayer Portal system.	Edit these entries on the "Unsubmitted Forms" tile on the dashboard or via the "Review Form Information" page on the CSV upload.	1/11/2026
01/06/2026	1099-R	Data entry	1099R download in the Taxpayer Portal is generating a 2024 version of Part B for tax year 2025.	A Fix was deployed on 1/06/2026.	1/6/2026



A2A

Known Issues and Solutions

Open Issues					
Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Projected Resolution Date
01/28/2026	1099-Q	Business Rule	The system is requiring the filer to mark a choice in box 4 in error.	The Business Rule will be modified	02/21/2026

Resolved Issues					
Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Resolution Date
01/27/2026	All Forms	Transmission Status	The system is returning a Transmission Status of Accepted with Errors instead of Partially Accepted when one or more submission is rejected.	Submissions will need to be resubmitted as an original.	02/09/2026



Updates/Useful Tips

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Combined Fed/State Filing

You must check the CF/SF box and the box(es) for the states you are reporting withholdings and payments.

Combined Federal/State Filing (CF/SF)

Check all states that apply.

<input type="checkbox"/> AL	<input type="checkbox"/> AZ	<input type="checkbox"/> AR
<input type="checkbox"/> CA	<input checked="" type="checkbox"/> CT	<input type="checkbox"/> CO
<input type="checkbox"/> DC	<input type="checkbox"/> DE	<input type="checkbox"/> GA
<input type="checkbox"/> HI	<input type="checkbox"/> ID	<input type="checkbox"/> IN
<input type="checkbox"/> KS	<input type="checkbox"/> LA	<input type="checkbox"/> MA
<input type="checkbox"/> MD	<input checked="" type="checkbox"/> ME	<input type="checkbox"/> MI
<input type="checkbox"/> MS	<input type="checkbox"/> MO	<input type="checkbox"/> MN
<input type="checkbox"/> MT	<input type="checkbox"/> NE	<input checked="" type="checkbox"/> NJ
<input type="checkbox"/> NM	<input type="checkbox"/> NC	<input type="checkbox"/> ND
<input type="checkbox"/> OH	<input type="checkbox"/> OK	<input type="checkbox"/> PA
<input type="checkbox"/> RI	<input type="checkbox"/> SC	<input type="checkbox"/> WI

Complete the “Report State Withholdings and Payments” page.



State 1

Select the state that applies to this payer.

Select a state

Box 5 - State tax withheld

Box 6 - State/Payer's state number ⓘ

Box 7 - State income

Local income tax withheld

Special Data Entries ⓘ

Allowed special characters include the following:

!"#\$%&'()*+,-./:;<>=?@[{}~`¡¢£¥¦§¨ª«¬®¯°±²³´µ¶·¸¹º»¼½¾¿ÀÁÂÃÄÅÆÇÈÉÊËÌÍÎÏÐÑÒÓÔÕÖ×ØÙÚÛÜÝÞßàáâãäåæçèéêëìíîïðñ

If the state boxes aren't checked or state data is not provided in state section, the information may not be passed to the state.

Only send corrections which affect the federal reporting or affect federal and state reporting. Corrections that apply only to a state filing requirement should be sent directly to the state.

The IRS acts as a forwarding agent only. Each state's filing requirements are subject to change by the state. It is the issuer's responsibility to contact the participating state(s) to verify their criteria.



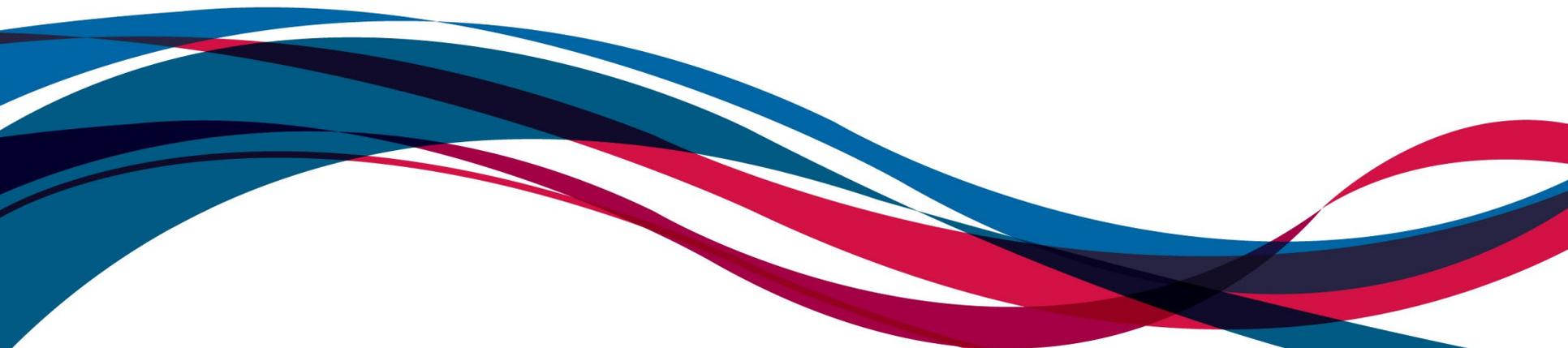
DBA

A sole proprietor or single-member LLC:

- may have an SSN or an EIN
- must always furnish their individual name
- may also provide a business name or Doing Business As (DBA)



Working Group Resources

A decorative graphic at the bottom of the page consisting of several overlapping, wavy lines in shades of blue, dark blue, and red, creating a sense of movement and flow.



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



IRIS Taxpayer Portal Hints

www.IRS.gov/IRIS



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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](#)
- [IRIS Electronic Filing Application to Application \(AZA\) Specifications, Publication 5718](#)
- [IRIS Test Package for Information Returns, Publication 5719](#)

Email updates

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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



IRIS Working Group

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Home / IRIS / E-file Forms 1099 with IRIS

E-file Forms 1099 with IRIS

- Individuals
- Businesses and Self Employed
- Charities and nonprofits
- International Taxpayers
- Governmental Liaisons
- Federal State Local Governments
- Indian Tribal Governments
- Tax Exempt Bonds

10 or more returns: E-filing now required

Starting tax year 2023, if you have 10 or more information returns, you must file them electronically. Find details on the [final e-file regulations](#).

You can e-file any Form 1099 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 Forms 1099.

For system availability: [check IRIS status](#).

There are 2 ways to e-file with IRIS:

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). 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, [go to the IRIS Taxpayer Portal](#).
[IRIS Taxpayer Portal User Guide](#) Publication 3712

E-file with software through IRIS Application to Application (A2A)

If you have a third-party software or service or are developing software, you can use IRIS A2A to e-file thousands of returns (up to 100 MB at a time).

Steps to use IRIS A2A

Publications

- [IRIS Taxpayer Portal User Guide](#) Publication 3712
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications](#) Publication 3714
- [IRIS Test Package for Information Returns](#) Publication 3712

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Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

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- 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.

Transmitter Control Code (TCC).
 TCC can only be used

Information to

software, you can use

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Related

- [Guide to information returns](#)
- [General instructions for certain information returns](#)

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



IRIS 101

[File](#) [Pay](#) [Refunds](#) [Credits & Deductions](#) [Forms & Instructions](#)

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Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer Organization (CPEO)

Enrolled actuaries

E-file providers

Modernized e-File

Modernized e-File status

Become an authorized e-file provider

Authorized IRS E-file Provider

The IRS holds monthly working group meetings to provide updates and support for the Information Returns Intake System (IRIS). The meeting is for software developers, transmitters and state agencies interested in the IRIS Application to Application (A2A) intake system.

Meetings are usually held the **second Wednesday of the month at 1 p.m. Eastern time.**

We publish meeting notes afterward.

Join a meeting

[IRIS 101](#)

[August Working Group Meeting](#)

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For email updates on IRIS, [subscribe to QuickAlerts for IRIS](#).

Meeting notes

View slides and questions and answers from meetings.

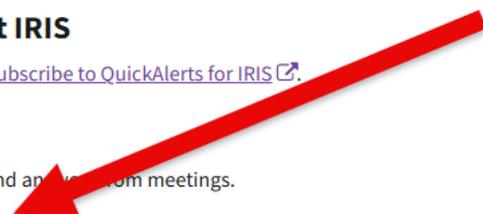
[IRIS 101 PowerPoint](#)



Related

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Related

[Information returns intake system FAQs](#) PDF



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2025

[2025 IRIS Working Group PowerPoint index](#) PDF

- June 11, 2025
 - [Slides](#) PDF
 - [Q&As](#) PDF
- May 14, 2025
 - [Slides](#) PDF
 - [Q&As](#) PDF
- April 9, 2025
 - [Slides](#) PDF
 - [Q&As](#) PDF

2025 IRIS Working Group PowerPoint Index

January 2025	February 2025	March 2025
Filing Season update: Volume count Due dates Opening date & what forms may be filed	Filing Season Updates Number of Forms Filed Highest volume forms Upcoming e-filing due dates	Filing Season Updates YTD Number of Forms Filed Highest volume forms Upcoming e-filing due dates
Top flagged Business Rules.	Known Issues for the Taxpayer Portal: New issues Resolved issues	Known Issue Updates: A2A Taxpayer Portal
Known Issues (Taxpayer Portal): PDF downloads 1099-R 1099-PATR 1098 Schema validation rejections	Useful Tips & Updates Taxpayer Portal Helpful hints IRIS WG meeting webpage link IRIS FAQs (PDF) added link CF/SF Info CSV Error	Registration Questions
Updates/Useful Tips: Which role to select Status definitions Issuer Management	Resources Added WG Index to PowerPoint	

April 2025	May 2025	June 2025
Filing Season update: Volume count Highest volume forms	Filing Season Update: Volume count Highest volume forms	Filing Season Update: Volume count
Future new forms for TY25/PY26	Future new forms for TY25/PY26	Tips and Updates: Prior topics under review Future forms A2A corrections
Current projects under review: FIRE retirement CSV Templates PDF zip files and individual files	Topics under review (Updates)	Transition to IRIS: FIRE retirement Steps to transition to IRIS IRIS helpful hints
TIN Matching	Transition from FIRE to IRIS	Registration questions
Registration questions	Registration questions	



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Steps to use IRIS A2A

Publications

- [IRIS Taxpayer Portal User Guide, Publication 5717](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5718](#)
- [IRIS Test Package for Information Returns, Publication 5719](#)

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Related

- [Guide to information returns](#)
- [General instructions for certain information returns](#)



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

- **Meetings are not recorded. The PowerPoint and Questions and Answers will be posted to the IRIS working group meetings and notes webpage at www.irs.gov.**