



Information Returns Intake System (IRIS)

Working Group Meeting

Date: February 12, 2025





Agenda

- Welcome
- Filing Season Update
- 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.



TY2024/PY2025

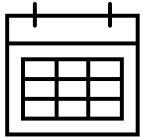
A decorative graphic at the bottom of the page consisting of several overlapping, wavy lines in shades of blue, dark blue, and red, creating a sense of motion and flow.



IRIS Filing Season Update

Since the opening of Filing Season 25 (FS25) on January 10th, **IRIS has received over 19.3 million records compared to 9 million last year during this same period.**

- A2A: Over 17 Million records
- Taxpayer Portal: Over 2 Million records



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

- 1099-QA due date is 2/28/2025 with no automatic extension
- 1099-NEC electronic filing due date was 01/31/2025

Highest Volume Forms:

- 1099-NEC
- 1099-MISC

IRIS has surpassed the total number of forms received last year from January-December

- TY23/PY24: 12.4 million



Known Issues

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A2A

Known Issues and Solutions

Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)

No known issues at this time



Taxpayer Portal Known Issues and Solutions

Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)
January 24, 2025	1098-F	Data entry	Box 9, Code, is required when it should be optional.	Work around: Use Code E if no applicable code.
January 30, 2025	1098-F	Data entry	Box 9, Code, accepts only 1 code when there may be multiple applicable codes. If multiple codes are included in column AS on the CSV file, these must be removed in order to submit the file.	Programming will be updated.
February 11, 2025	1098-Q	Date Entry	Box 1b, Annuity Start date, is only allowing a date within the current tax year to be entered.	Programming will be updated.
February 11, 2025	1099-LTC	Date Entry	Box 5, Date Certified, is only allowing a date within the current tax year to be entered.	Programming will be updated.
February 11, 2025	3921	Date Entry	Box 1, Date Option Granted, is only allowing a date within the current tax year to be entered.	Programming will be updated.
February 11, 2025	3922	Date Entry	Box 1, Date Option Granted, is only allowing a date within the current tax year to be entered.	Programming will be updated.
February 11, 2025	5498	Date Entry	Box 12a, RMD date, is only allowing a date within the current tax year to be entered.	Programming will be updated.



Resolved Known Issues and Solutions

Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Date Resolved
1/13/2025	All form types	Schema Validation Rejections	Transmissions are rejected in the Taxpayer Portal, but no reason is provided for the rejection when the filer selects the link under the "Transmission Status" column on the Submitted Forms page. Filers can see the error message if they download the Acknowledgement. The error message includes the following text: must be multiple of 0.01.	Resubmit the transmission as an original file.	1/13/2025
1/13/2025	PDF Downloads	PDF not downloading	PDF downloads are not being sent to the Notifications page.	Filers will need to redownload their PDF documents.	1/14/2025
1/13/2025	1099-R	Data Entry	The Taxpayer Portal is incorrectly requiring both fields to contain an entry in Box 7, Distribution Code. Not all distributions will need an entry in both fields.	A fix was implemented to correct the issue. Filers can submit forms with only one entry in Box 7.	1/20/2025
1/13/2025	1098	Data Entry	Box 3, Mortgage Origination Date, is required to be the same year as the tax year being filed. Any year should be allowed.	A fix was implemented to correct the issue. Filers are not able to enter a prior year in Box 3.	1/20/2025
1/13/2025	1099-PATR	CSV File	Box 12, Other Credit and Deductions, amounts are not being transferred from the CSV file to the Taxpayer Portal correctly.	A fix was implemented to correct the issue. The Taxpayer Portal is not transferring the data into the correct boxes.	1/20/2025
1/27/2025	1099-NEC	CSV Upload	<p>Template is completed and uploaded; once the start button is selected there is a "loading" page that doesn't progress.</p> <p>*This is unrelated to the start button issue listed January 27, 2025, on the "Current Issues" tab.</p>	<p>Verify if the forms are showing on the "Unsubmitted Forms" page. If showing, review information and select "Submit". If not showing, try to upload again.</p> <p>If the problem continues, please contact the help desk.</p>	1/27/2025



Resolved Known Issues and Solutions cont.

Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Date Resolved
11/20/2024	5498	Data Entry	<p>For TY 2024, Box 14a and 14b added repayment amounts and codes for:</p> <ul style="list-style-type: none"> - EP (emergency personal expense) - DA (domestic abuse victim) - TI (terminally ill individual) <p>These codes will not be available when IRIS opens in January for TY24/PY25</p> <p>Taxpayer Portal will not allow the new codes at this time. On the Payments Page, it will not be present in the dropdown.</p> <p>For CSV upload, the user will receive an error message if those codes are used.</p>	New repayment codes were added to the Taxpayer Portal for Box 14a and 14b.	2/10/2025
1/27/2025	All	Corrections	Taxpayer Portal Correct button is grayed out once a Receipt ID is successfully corrected. Any subsequent correction is disallowed.	A fix was deployed to allow corrections to be submitted on prior corrections.	2/10/2025
1/27/2025	All	Replacements	Taxpayer Portal Correct button is grayed out once a Receipt ID is successfully replaced. Any subsequent correction is disallowed.	A fix was deployed to allow corrections on replacements.	2/10/2025
1/27/2025	1099-NEC	CSV Upload	Template is completed and uploaded but when the start button is selected it does not go to the "Review Form Information" page. The Taxpayer portal is not returning Form Level Errors for 1099-NEC CSV upload files that are incorrectly formatted or missing data elements.	A fix was deployed to show CSV file errors when templates are uploaded to the Taxpayer Portal. Using the 1099-NEC template Formatting Guidelines verify each column and field are completed as instructed. Required fields are marked with an asterisk "*" and checkboxes must contain a "Y" for checked/yes or "N" for unchecked/no.	2/10/2025



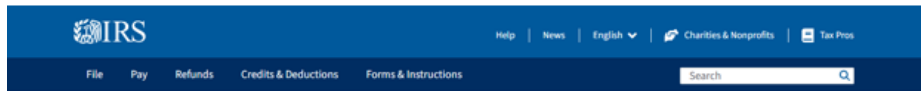
Updates/Useful Tips





IRIS Taxpayer Portal Hints

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?
- 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

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



IRIS Working Group

www.IRS.gov/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 5712

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 5712
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications](#) Publication 5712
- [IRIS Test Package for Information Returns](#) Publication 5712

Email updates

Get updates on issues, changes and working group meetings about IRIS.
[Subscribe to Our Updates](#)

IRIS help

Get support with IRIS:

Help desk

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

- 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.

Control Code (TCC).
 It can only be used

tion to

software, you can use

in these steps:

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.

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 FAQs

www.IRS.gov/IRIS



[Home](#) / [Tax Pros](#) / [Modernized e-File](#) / IRIS working group meetings and notes

IRIS working group meetings and notes

Enrolled agents

Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer

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.

Related

[Information returns intake system FAQs](#) PDF



[Information returns intake system FAQs PDF](#)

IRIS FAQ pdf is located on the IRIS Working group page



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.

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:

!"#\$%&'()*+,-./:;<>=?@[{}~`ÉÁÊËÌÓ×ÙÚáéíñóúü

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.



Taxpayer Portal Common CSV Error

The uploaded file contains one or more errors. Please correct the following and re-upload.

The headers (column names) of the file uploaded must match the headers of the IRS provided template.

Issue:
Using plugins to create a template rather than using the IRIS template.

- File Level Error
 - Template was not downloaded from the Taxpayer Portal
 - Not using the most recent template
 - Not following the form specific formatting guidelines

An official website of the United States government

IRS

Dashboard | Help | Account | Sign Out

Download File Template

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

Form Type

Select One

Download

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 100 forms are permitted per file.
- 3) Only CSV templates provided by the IRS can be used. Be sure to save as a Comma Separated Value (CSV) file after making updates.

Browse or drop the csv file here.

Start

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 100 records in your 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.

8. For a full overview of formatting requirements, please visit the [Template Formatting Guidelines](#) page.



Working Group Resources

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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



2025 Working Group Index

January 2025

Filing Season update:

Volume count

Due dates

Opening date & where to find what forms may be filed

Top Business Rules that have flagged.

Known Issues (Taxpayer Portal):

PDF downloads

1099-R

1099-PATR

1098

Schema validation rejections

Updates/Useful Tips:

Which role to select

Status definitions

Issuer Management



2024 Working Group Index

January 2024	February 2024	March 2024	April 2024	May 2024	June 2024
Explanation of IRIS intake methods	Signatures on TCC application	TCC reminders	A2A transmission endpoints tips	New forms added to taxpayer portal for TY2023	Upcoming Form changes
Transmitter Control Codes, application signatures and correct roles	Filing corrections	Reviewing errors on taxpayer portal	Introducing the Known Issues and Solutions document	Difference between Transmitter and Issuer Roles	
A2A Assurance Testing System (ATS)	TIN Validation errors	CSV file common errors		CP2100/CB2100A notices	
Top business rules setting and TIN Validation errors				Making corrections in taxpayer portal	
July 2024	August 2024	September 2024	October 2024	November 2024	December 2024
TCC reminders	Drop dates for schema packages	IRIS video links broken	Publications updated for PY2025	PY2025 shutdown/cutover	PY2025 shutdown/cutover FS Opening Date
Schema package access and availability	A2A Schema will allow reporting cents in TY24	Explaining TCC roles	New forms added to A2A for TY2024	Check system status	Operational Status: ATS Open IRIS closed till FS Opening
Combined Federal/state filing program (CF/SF)	TY2024 ATS overview	Requests to add/remove state from CF/SF program	TY2024 ATS reminders	Schema validation errors and messages in TY2024 ATS	ATS Reminders
			API Client ID application page	How to report an individual name with a DBA name	Maintaining TCC
			JSON Web Tokens (JWTs)	Forms 5498 with three new repayment codes implemented post January 2025	1099-K updated threshold limits
					5498 KI - 3 new codes



2023 Working Group Index

September 2023	October 2023	November 2023	December 2023
IRIS Overview	FAQ's	Updates	TY2023 Operational Status
Registration/Application		ATS Process	Pub. 5718 Updates
A2A Schema Package		API Client ID	Access Token
ATS Process		IT Support	TY2023 IRIS ATS
			Series 1099 Form Updates
			CSV Upload



Questions from Registration



- **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.**
- **No retirement date for FIRE has been determined. FIRE and IRIS will run parallel. An announcement will be made when a retirement date for FIRE has been determined.**



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
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