# Information Returns Intake System (IRIS)
## Working Group Meeting
Date: March 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.

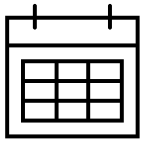
Thank you for your participation and questions.

# TY2025/PY2026

# IRIS Filing Season Update

Since the opening of Filing Season 26 (FS26) on January 6th, IRIS has received over 35 million records compared to 24 million last year during this same period**.**

- A2A:  Over 32 Million records
- Taxpayer Portal:  Over 3 Million records



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

Highest Volume Forms:

- 1099-NEC
- 1099-MISC

# Business Rules

# Top Business Rules

SHAREDIRFORM015
If Business Name and TIN in Recipient Detail have a value, they must match the IRS database.

- Accepted with Errors

SHAREDIRFORM014
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

# Known Issues

# Taxpayer Portal
# Known Issues

| Open Issues | | | | | |
|---|---|---|---|---|---|
| Date entered | Form Type | Issue Type | Description of the Problem | Solution(s) | Projected Resolution Date |
| 3/3/2026 | 1098 | Business Rule | The business rule F1098001 is flagging when filers enter a description or address in Box 8, when the recipient's address is not same as the address securing the Mortgage. | TBD | TBD |
| 3/3/2026 | 1042-S | Schema validation | The 1042-S schema currently incorrectly requires an EIN on Line 15a if an intermediary or flow through entity is listed on the form. | TBD.<br>Work Round: Entering an EIN of all zeros (00-0000000) will avoid the schema validation error until a fix is in place. | TBD |
| 3/10/2026 | 1098-F | CSV File Template | The CSV template is requiring a data entry in box 9. The field was made optional for TY2025. | TBD | TBD |

# Taxpayer Portal
# Resolved Issues

| Resolved Issues | | | | | |
|---|---|---|---|---|---|
| Date entered | Form Type | Issue Type | Description of the Problem | Solution(s) | Date Resolved |
| 1/28/2026 | 1099-Q | Business Rule | The system is requiring the filer to mark a choice in box 4 in error. | The Business Rule was disabled. If a Transmission was rejected, filers may submit a replacement. If the form was reported correctly and accepted, no further action is required. | 2/22/2026 |
| 2/2/2026 | 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. | 2/5/2026 |
| 1/27/2026 | 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. | 02/092026 |
| 1/16/2026 | 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. . | 1/28/2026 |
| 1/14/2026 | 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 |
| 1/7/2026 | 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 |
| 1/6/2026 | 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 |
| 3/3/2026 | 1042-S | Schema validation | The 1042-S schema currently incorrectly requires an EIN on Line 15a if an intermediary or flow through entity is listed on the form. | TBD.<br>Work Round: Entering an EIN of all zeros (00-0000000) will avoid the schema validation error until a fix is in place. | TBD |

| Resolved Issues | | | | | |
|---|---|---|---|---|---|
| Date entered | Form Type | Issue Type | Description of the Problem | Solution(s) | Date Resolved |
| 12/3/2025 | All | Acknowledgements | IRIS A2A ATS is not returning test acknowledgements which includes the status when processing is complete | A fix was deployed on 12/7/2025. | 12/7/2025 |
| 11/25/2025 | 1099-R | Missing Distribution Codes | The Distribution code combinations of SJ or JS are not being accepted. | The 1099-R schema was updated. | 12/31/2025 |

# Updates/Useful Tips

# Transmitter vs Issuer

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*
[ ]

- An Issuer can only file information returns for the firm/organization listed on the IRIS TCC applications.
- The Issuer Name and TIN on the information return must match what is on the application.

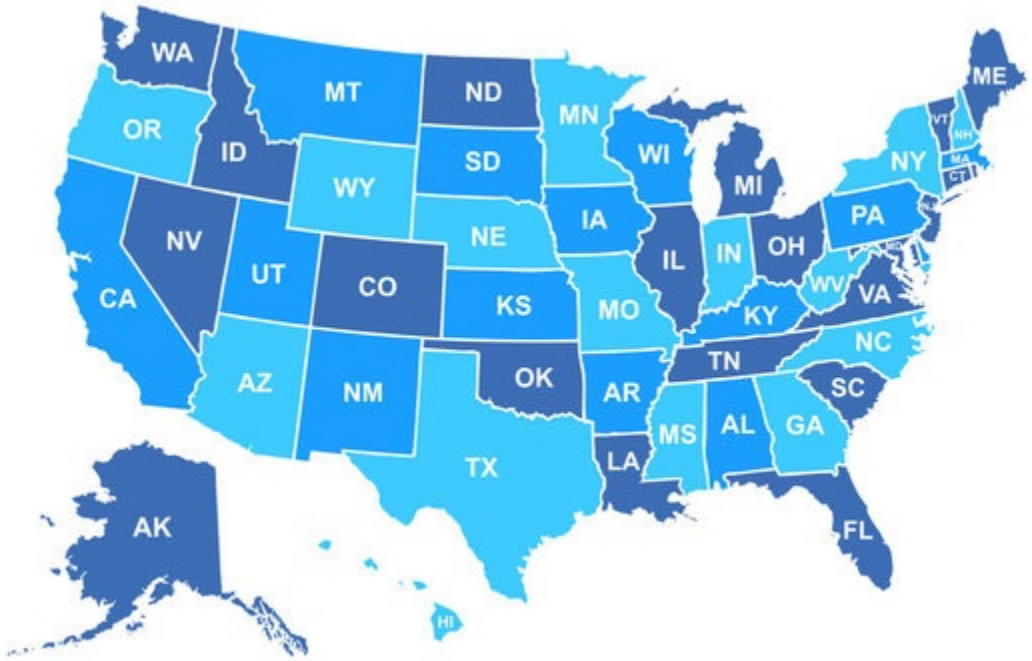
- A Transmitter can file information returns for the firm/organization listed on the IRIS TCC applications.
- A Transmitter can also file information returns for others not listed on the IRIS TCC application.

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | |
|---|---|
| PAYER'S TIN | RECIPIENT'S TIN |
| RECIPIENT'S name | |
| Street address (including apt. no.) | |
| City or town, state or province, country, and ZIP or foreign postal code | |
| Account number (see instructions) | 2nd TIN not. ☐ |

# States

The IRIS schema folder is available to states in the FTA State Exchange system (SES)

- Located in the IRS folder where MeF schema is located
- All members who have access to MeF schema should also have access to IRIS schemas



# FIRE to IRIS Transition

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

Correction Process

- We are currently working on a process for filing correction through IRIS for original files submitted through FIRE
- Additional information will be provided in future working groups, in Publications and at www.irs.gov.

Foreign Filer Solution

- We are currently working on a process for filing correction through IRIS for original files submitted through FIRE
- Additional information will be provided in future working groups, in Publications and at www.irs.gov.

# Name Controls

IRIS completes issuer and recipient TIN validation on all forms at the time of submission and will report an error for name/TIN mismatches.

- Issuer Name/TIN mismatch will result in a rejection
- Recipient Name/TIN mismatches may result in a TIN Validation error along with the status “Accepted with Errors”

Sole Proprietor

- Must always use their individual name as the legal name of the business for IRS purposes
- May use either SSN or EIN

Individual Name

- If hyphenated last name (or 2 last names), both names must appear
- The name control is generated from the first four characters from the first of the two last names

# TIN Matching

TIN Matching Program Required Fields:

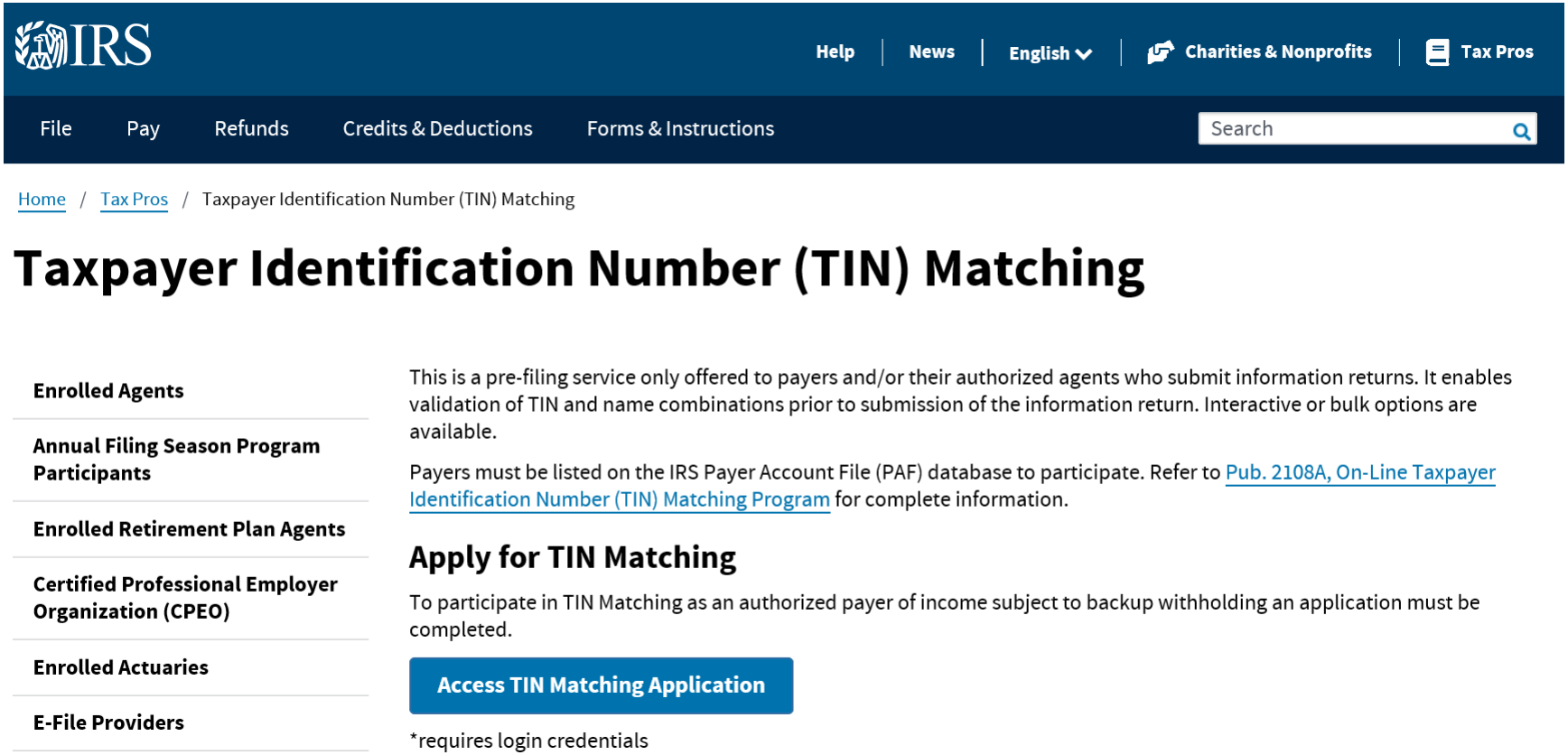
- TIN Type (1 = EIN, 2 = SSN, 3 = Unknown)
- TIN (9 digits Taxpayer Identification Number)
- Name (up to 40 characters)

Due to privacy issues, IRS will not divulge an entity's name or TIN.

| | |
|---|---|
| 0 | Name/TIN combination matches IRS records |
| 1 | Missing TIN or TIN not 9-digit numeric |
| 2 | TIN not currently issued |
| 3 | Name/TIN combination does NOT match IRS records |
| 4 | Invalid request (i.e., contains alphas, special characters) |
| 5 | Duplicate request |
| 6 | TIN and Name combination matches IRS SSN records |
| 7 | TIN and Name combination matches IRS EIN records |
| 8 | TIN and Name combination matches IRS SSN and EIN records |

# Taxpayer Identification Number (TIN) Matching

Application for the TIN Matching program may be made after accessing their ID.me account. Detailed information about how to log into e-Services, and apply for TIN Matching, is available at: Taxpayer Identification Number (TIN) Matching Internal Revenue Service.



# IRIS ATS Reminders

IRIS Assurance Testing System (ATS) is available for A2A testing throughout the year.

- Tax Year 2025 is current year in IRIS ATS.
- Tax Year(s) 2024, 2023 and 2022 are available for prior year returns.

- If you wish to have your Software tested and reviewed for a prior year, you must use the schema for that year.

There is no test environment for the Taxpayer Portal

- The portal only accepts live production data
- There is no test software or testing capabilities for transmitters

# 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.**

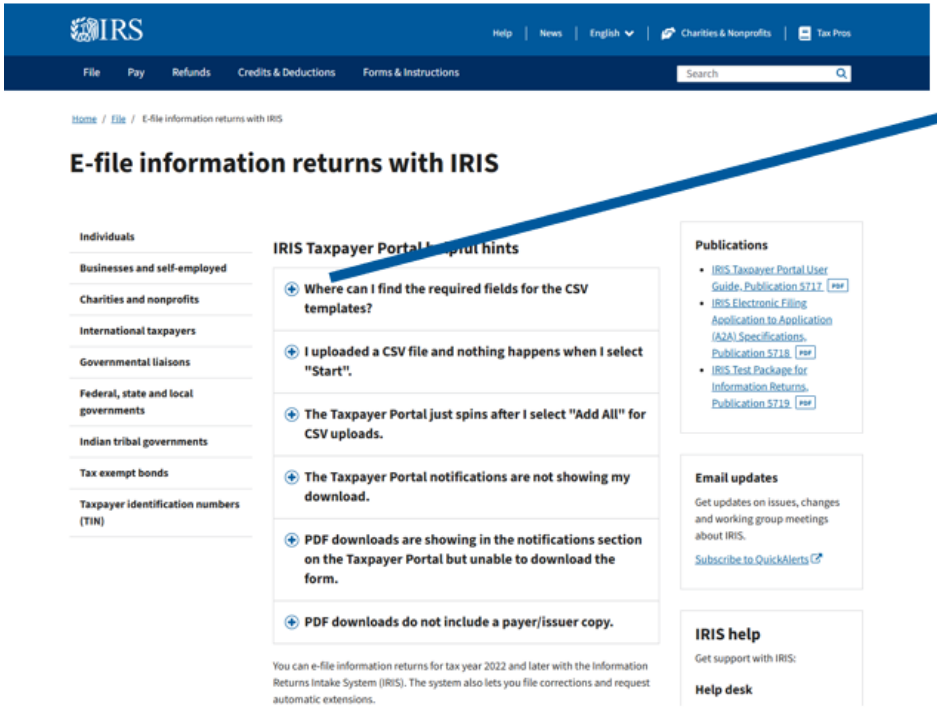
# Working Group Resources

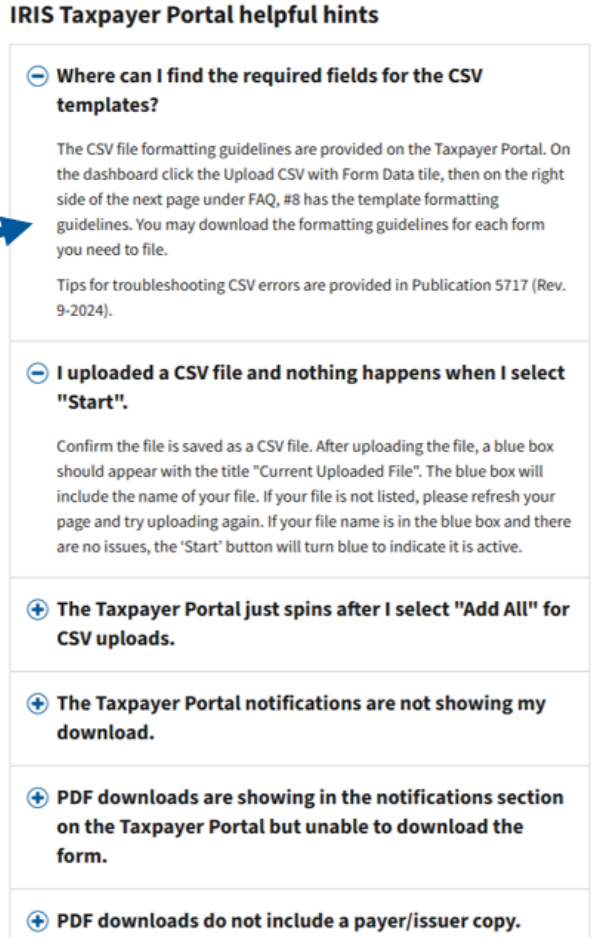
# Resources

| | |
|---|---|
| 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/IRS

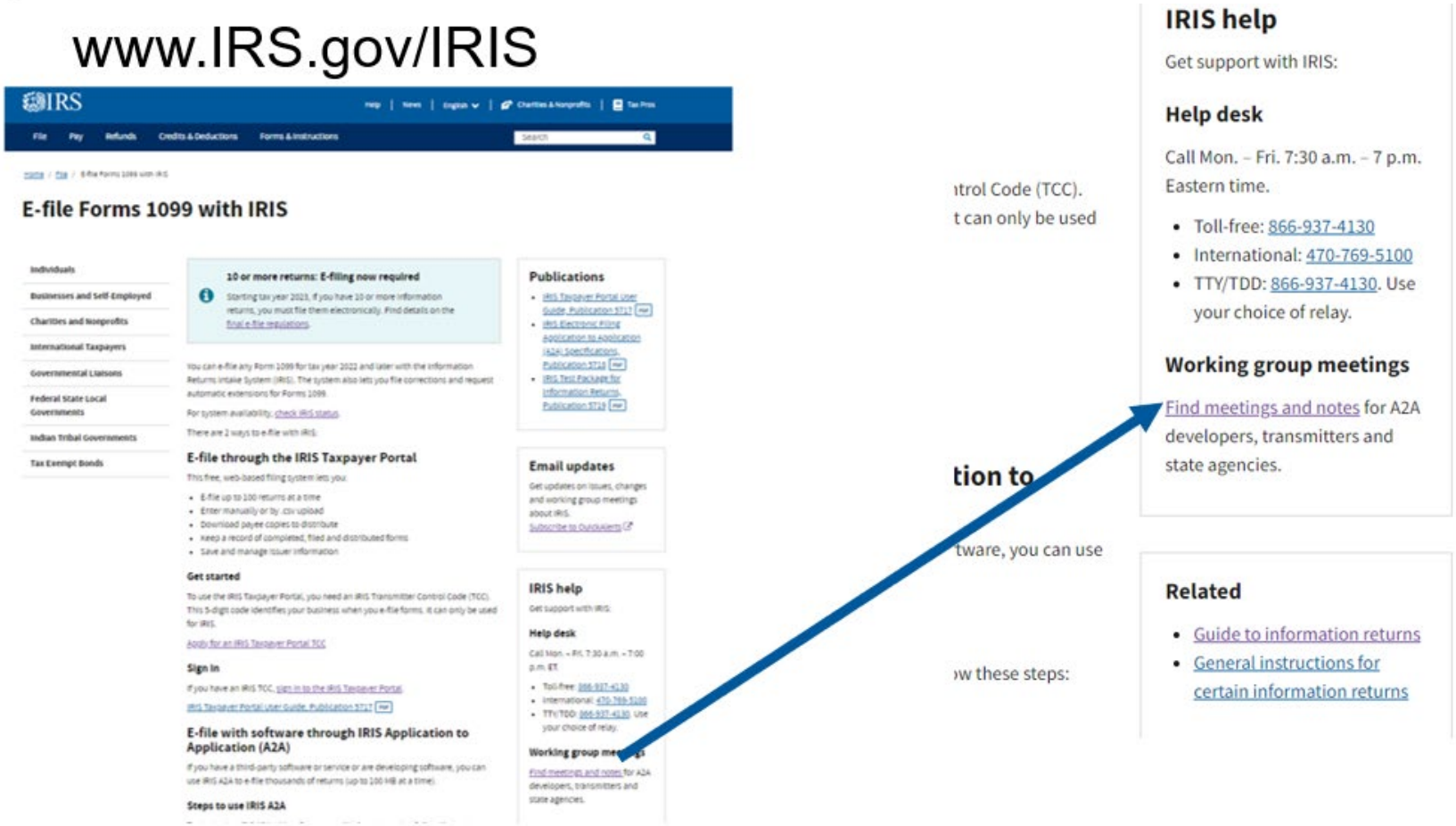



Portal hints are located at the top of the IRIS landing page

# IRIS Working Group

www.IRS.gov/IRIS




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 Search

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 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

### Get notified about IRIS

For email updates on IRIS, subscribe to QuickAlerts for IRIS.

### Meeting notes

View slides and questions and an[illegible]om meetings.

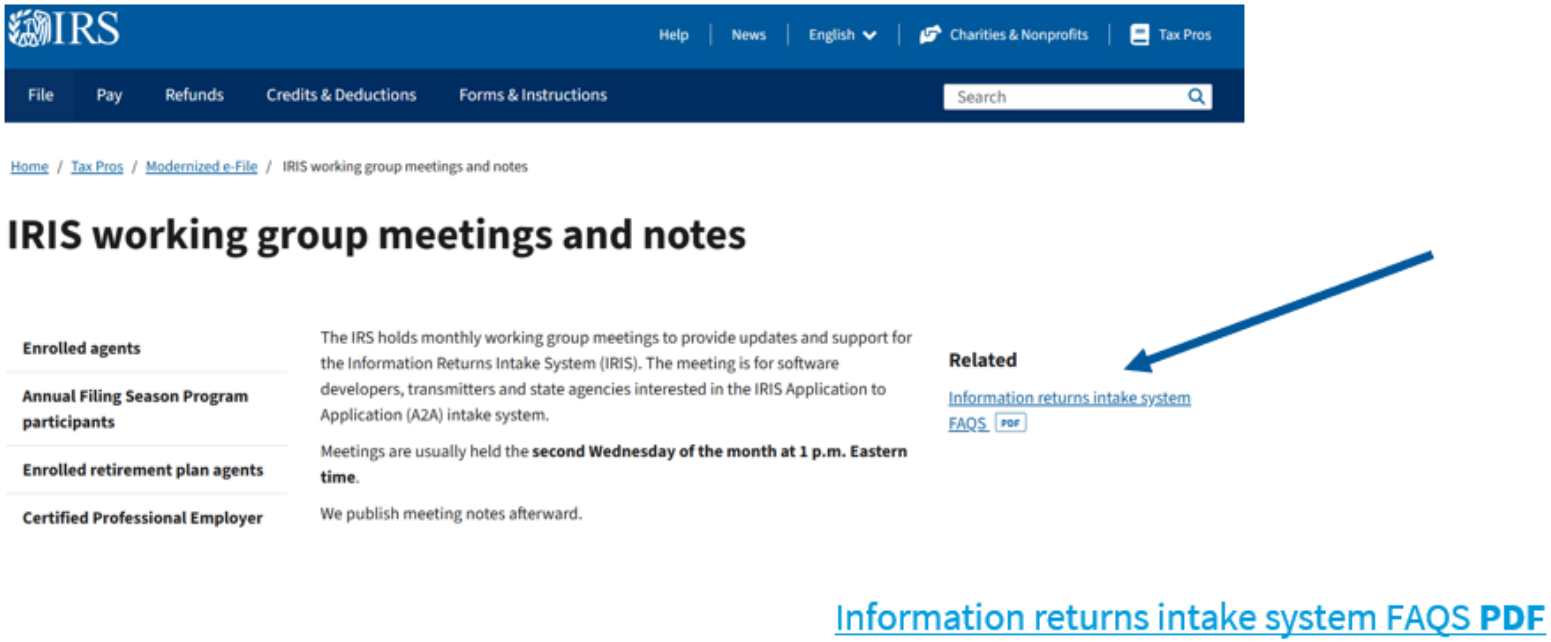
IRIS 101 PowerPoint PDF

**Related**

Information returns intake system FAQS PDF

# IRIS FAQS

www.IRS.gov/IRIS

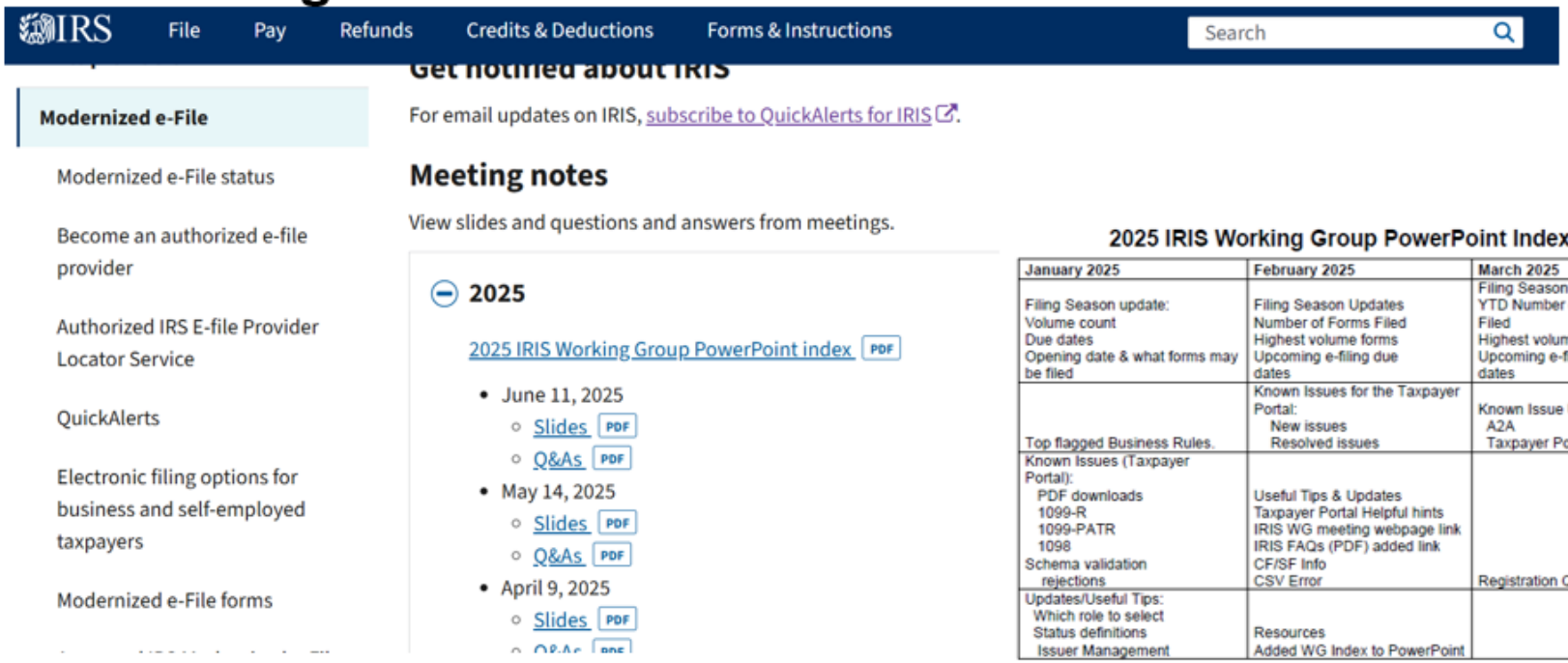



Information returns intake system FAQS **PDF**

IRIS FAQ pdf is located on the IRIS Working group page

# IRIS Working Group Index

## www.IRS.gov/IRIS



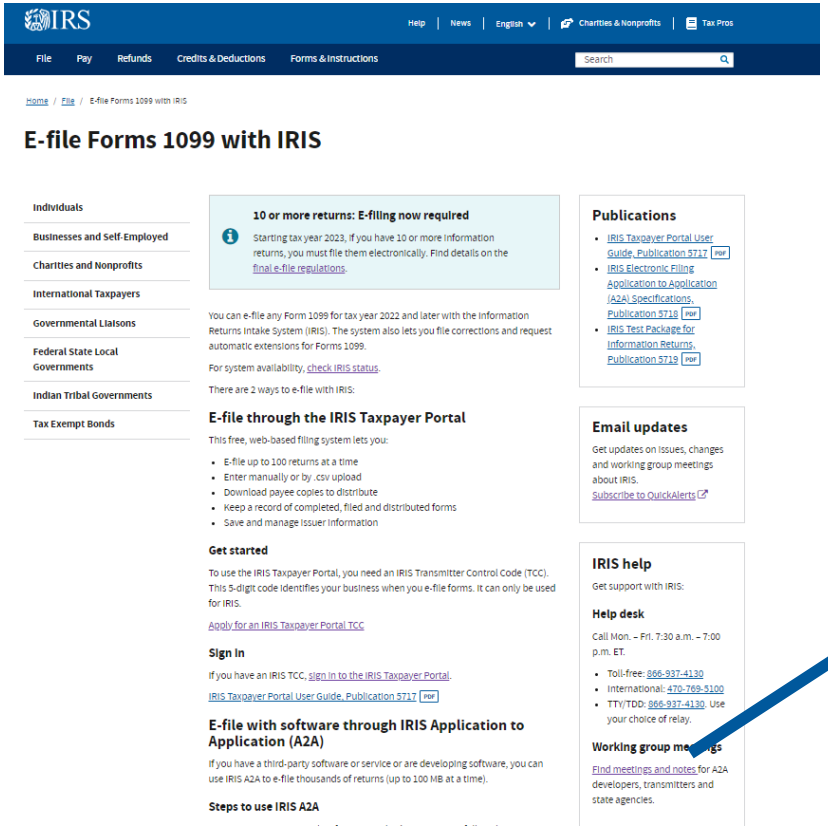

### 2025 IRIS Working Group PowerPoint Index

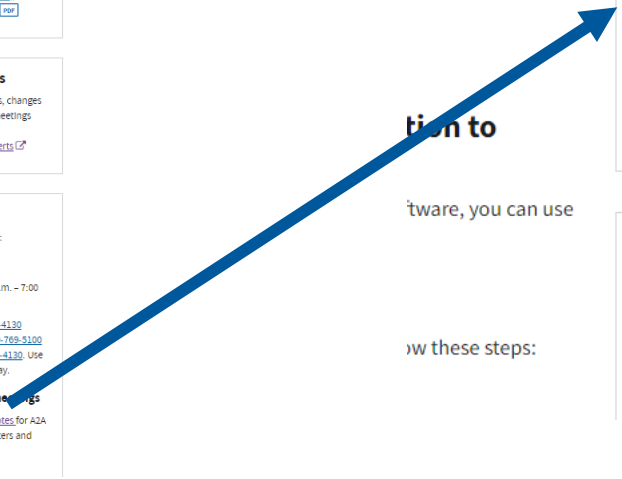
| January 2025 | February 2025 | March 2025 |
|---|---|---|
| Filing Season update:<br>Volume count<br>Due dates<br>Opening date & what forms may be filed | Filing Season Updates<br>Number of Forms Filed<br>Highest volume forms<br>Upcoming e-filing due dates | Filing Season Updates<br>YTD Number of Forms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

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

# IRIS Working Group

www.IRS.gov/IRIS




## 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