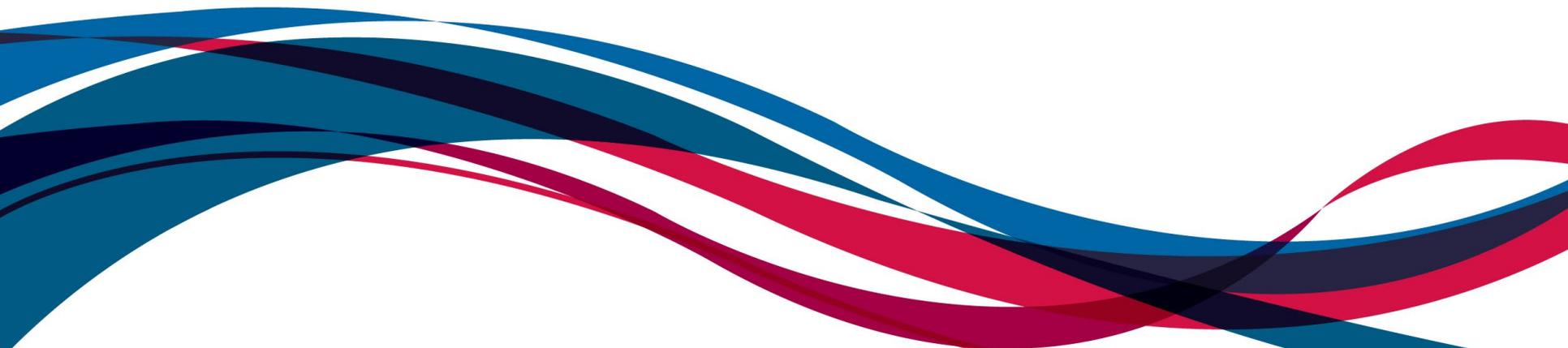




Information Returns Intake System (IRIS)

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.

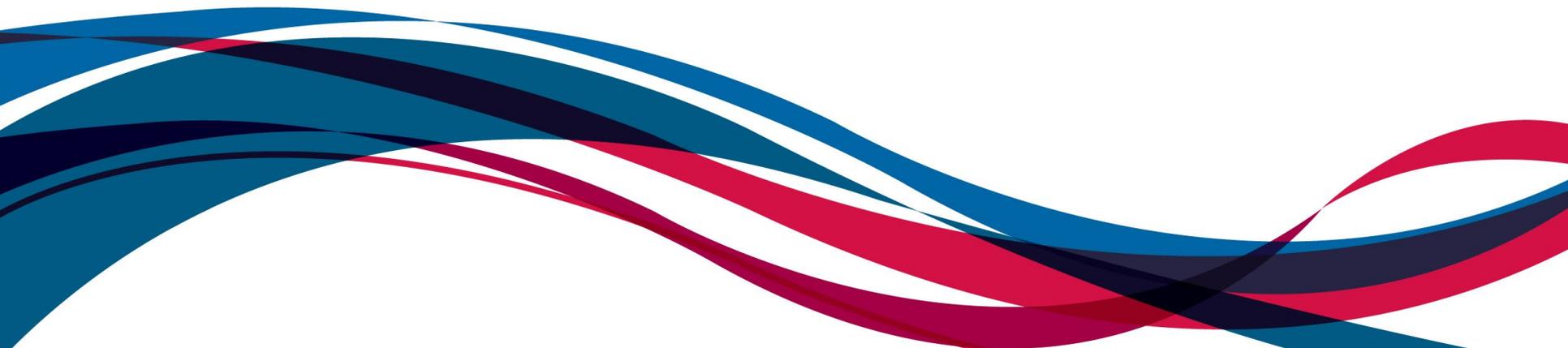
During today's meeting we will open the chat to answer questions relating to the IRIS system only. Please keep your questions within the IRIS scope. If you have a question that refers to some of our other Information Return Filing options, you can find more information at www.irs.gov/filing/e-file-information-returns.

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

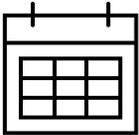
A decorative graphic at the bottom of the page consisting of several overlapping, wavy bands in shades of blue, dark blue, and red, creating a sense of motion and flow.



IRIS Filing Season Update

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

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



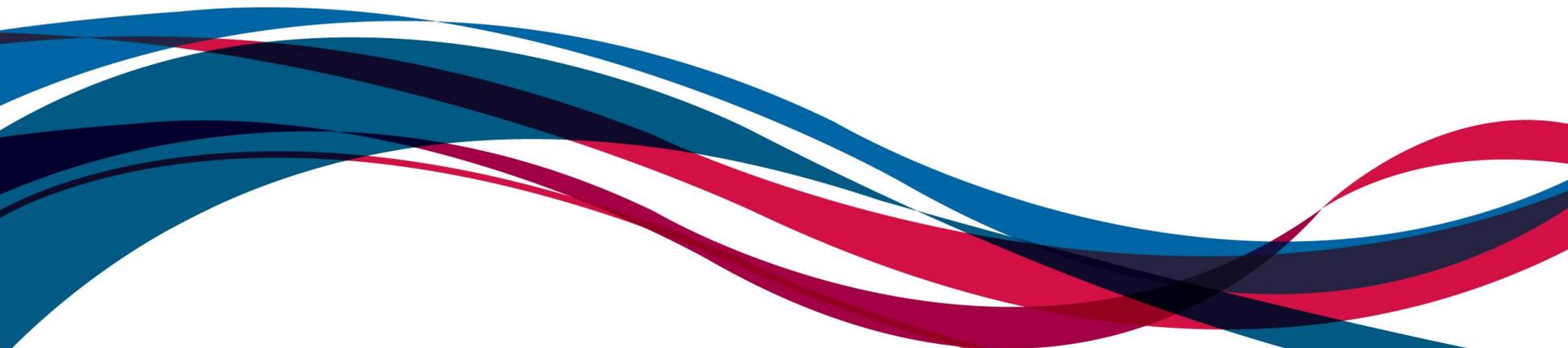
Electronic Filing Due Date for 1099 Series is **03/31/2025**

Highest Volume Forms:

- 1099-NEC
- 1099-MISC



Business Rules

Decorative wavy lines in shades of blue, dark blue, and red at the bottom of the page.



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

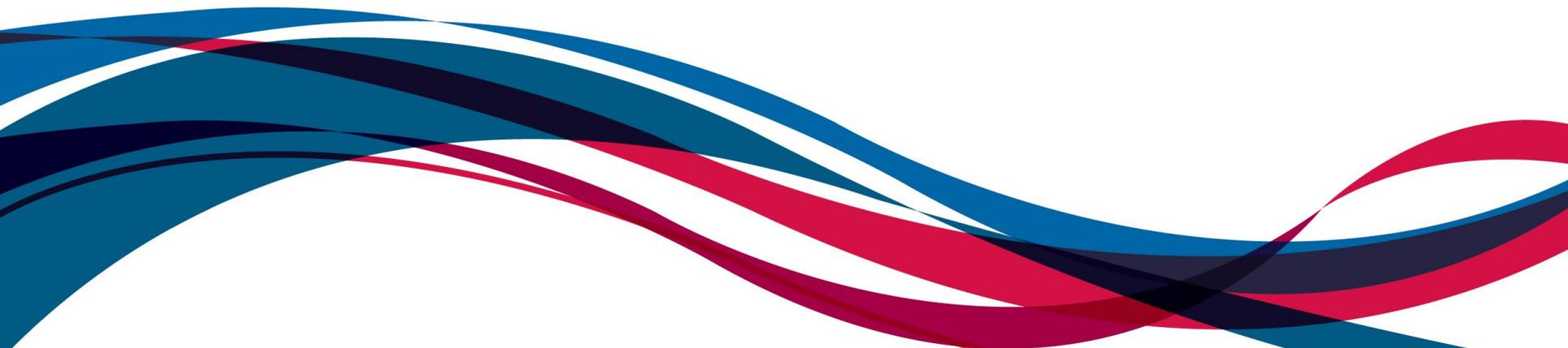
SMF018

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

- Reject



Known Issues

A decorative graphic at the bottom of the slide consisting of several overlapping, wavy bands in shades of blue, dark blue, and red, creating a sense of motion and depth.



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. 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.	02/09/2026
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
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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

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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*

- 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.

- 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.

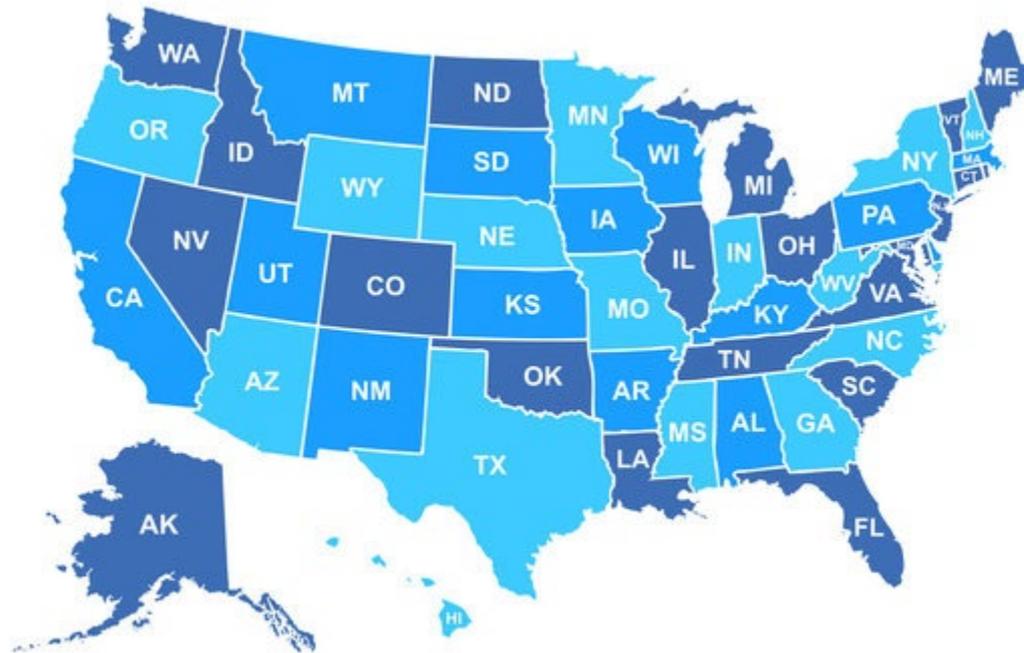
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	
PAYER'S TIN	RECIPIENT'S TIN
RECIPIENT'S name	
Street address (including apt. no.)	
City or town, state or province, country, and ZIP or foreign postal code	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>



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.](#)



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Taxpayer Identification Number (TIN) Matching

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

This is a pre-filing service only offered to payers and/or their authorized agents who submit information returns. It enables validation of TIN and name combinations prior to submission of the information return. Interactive or bulk options are available.

Payers must be listed on the IRS Payer Account File (PAF) database to participate. Refer to [Pub. 2108A, On-Line Taxpayer Identification Number \(TIN\) Matching Program](#) for complete information.

Apply for TIN Matching

To participate in TIN Matching as an authorized payer of income subject to backup withholding an application must be completed.

[Access TIN Matching Application](#)

*requires login credentials



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

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

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E-file information returns with IRIS

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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 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



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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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- International: [470-769-5100](#)
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Working group meetings

[Find meetings and notes](#) for A2A developers, transmitters and state agencies.

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

Software, you can use

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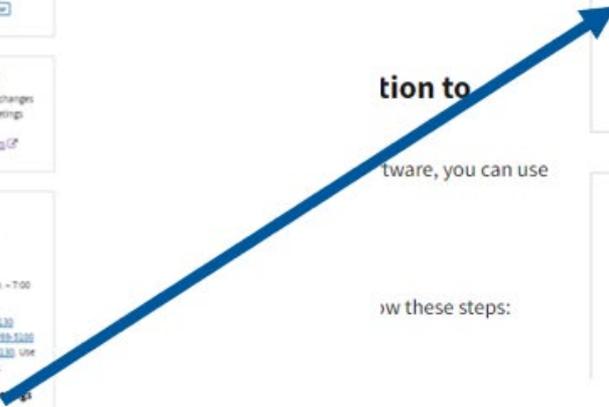
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Related

- [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



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Modernized e-File

Modernized e-File status

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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

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[August Working Group Meeting](#)

Get notified about IRIS

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Meeting notes

View slides and questions and answers from meetings.

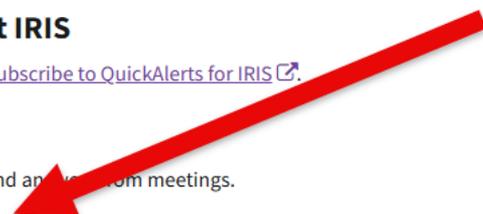
[IRIS 101 PowerPoint](#)



Related

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IRIS FAQs

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Related

[Information returns intake system FAQs](#) PDF



[Information returns intake system FAQs PDF](#)

IRIS FAQ pdf is located on the IRIS Working group page



IRIS Working Group Index

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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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It can only be used

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