

**Information Return Intake System (IRIS)  
Working Group Questions and Answers  
March 13, 2024**

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We welcome constructive and educational based questions and comments. As IRIS is still a new system, we are continuing to implement and improve working processes to provide users with responses and answers to all questions and concerns. We may not be able to provide a response to some questions during the meeting as research may be needed. If we do not get to your question on the call, it will be listed below. We do not post duplicate questions, negative comments or items that need one on one attention.

## General Questions:

1. Can we download the slides somewhere?

Response: Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to [IRIS working group meetings and notes](#) following the call.

2. On the screen where the pink file level error is displayed, I was not able to read the full text of the error.

Response: You can obtain a copy of the PowerPoint used for the call on the webpage: [IRIS working group meetings and notes](#).

3. I am on the page for the working group and it does not look like your screen shot.

Response: The page shown during the call was the IRIS main webpage: [E-file forms 1099 with IRIS](#).

4. How are you answering questions in this chat that do not make it for the Q and A during this presentation?

Response: We 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 [IRIS working group meetings and notes](#).

5. Is IRIS replacing FIRE?

Response: Eventually IRIS will replace FIRE. FIRE and IRIS will run parallel. There is no date for when FIRE will be retired. We can say it will not be anytime soon. An announcement will be made when a retirement date for FIRE has been determined.

6. Curious regarding FIRE as well since many customers are already registered there and we are trying to determine when we try to convert 1200 companies to IRIS.

Response: Eventually IRIS will replace FIRE. For the time being, FIRE and IRIS will run parallel. While there is no date for when FIRE will be retired, we recommend you become familiar with IRIS before FIRE retires. An announcement will be made when a retirement date for FIRE has been determined.

7. What is the technical support phone number we can call for assistance when using the IRIS system (not the general IRS number)?

Response: You may call 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.

8. Can we reach out to an e-mail for issues with A2A transmissions/acks instead of having to call the Help Desk every time? Reading out receipt IDs is not an easy task.

Response: IRIS does not have an email address.

### Application Questions (TCC, API Client ID, JWK, etc.):

9. Do you have to be a US citizen to obtain a TCC? I'm a Canadian developer working for a US-based entity.

Response: Please refer to the TCC [Tutorial](#) or contact the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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10. When we requested a TCC, multiple people within my company had to be set up. How do we view what each individual's role is?

Response: Responsible Officials or Authorized Delegates can access the application to review this information. Please refer to the TCC [Tutorial](#).

11. I applied for a TCC for the IRIS system and never received the TCC. I applied for a TCC for the FIRE system about 2 weeks later and did receive it over a week ago. How can I find out the status of my TCC for the IRIS system. I know the application has been completed but, again, I did not receive the TCC.

Response: You may check the status of your application and TCC(s) on your Application Summary page. Please refer to the TCC [Tutorial](#). Processing times may vary; however, the typical application will be processed within 45 business day.

### IRIS Questions:

12. Can we submit request for updates to the system for future year? If so, would it be possible to allow us to download the 1099 to send to the recipient with the first 5 numbers of their SS# or EIN# redacted?

Response: This request is being shared; however, there is no information if or when this will be implemented.

13. Is there still a limitation of 100 forms?

Response: Each CSV file holds up to 100 records and you may submit an unlimited number of templates.

14. How do you get a summary of all of your 1099's filed? Not talking about a 1096. I want to know that what I entered there are no errors.

Response: For information returns transmitted through the Taxpayer Portal the "View Submitted Forms" tile lists all the receipt Ids that have been submitted along with the status of each submission. You may download each PDF to review the information that was submitted. Please refer to Publication 5717.

15. For XML on A2A, the Total Report Amount for a Form Type, with regards to rounding, should we be rounding all of the figures within each individual box and then add together those whole numbers?

Response: Amounts under 50 cents round to zero. Increase amounts from 50 to 99 cents to the next dollar. For example, \$1.49 becomes \$1 and \$2.50 becomes \$3. If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

16. Are QuickAlerts issued when Taxpayer Portal CSV templates are updated?

Response: QuickAlerts are not issued when CSV Templates are updated.

17. We have received a "Not Found" message when attempting to retrieve acknowledgements. What does this status/message mean?

Response: Ensure you are accessing the correct server when checking the environments (make sure you are in production to check production, or ATS to check ATS) and the correct TCC is selected.

If you are having further issues, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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18. What does the status accepted with errors mean? Is it ok to leave our submission with accepted with errors or do they have to be corrected?

Response: Status Definitions for Submitted Forms are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A). 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.

19. When we upload multiple 1099s to the system and there are errors, it is not easy to find the error, can this be improved so these errors can be fixed?

Response: To find the form(s) with the error(s) for information returns transmitted through the Taxpayer Portal follow the steps below:

1. Go to the View Submitted Forms Tile, find the receipt ID that has the Transmission Status of "Accepted with errors".
2. Click on the status "Accepted with errors".
3. On the next page it shows the Error level, ID, Submission Status, Error Code and Error Description.
  - a. Write down the ID number(s) of the forms with the errors.
4. Select the back button.
5. Find Receipt ID again, and click on the receipt ID.
6. The next page will show a list of all forms in the Receipt ID.
7. Under the column Record ID, find the ID # written down. It will be the last 8 digits of the record ID.
8. Click on the Record ID to view the form that has the error.

20. On the screen where it shows the rows with errors, is there a way to download all the errors at once?

Response: For information returns transmitted through the Taxpayer Portal, the view submitted forms table defaults to show 5 rows per page. This can be increased by selecting the drop down menu on the bottom of the screen. For specific transmissions, you may review the submissions by clicking on the "Receipt ID" link.

21. I didn't see any instructions on how to amend / fix errors in previous submissions. Will this be updated?

Response: Correction and replacement instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A).

22. I have duplicate and can't seem to correct it.

Response: Correction and replacement instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A). If you are still unable to submit the correction after following the instructions, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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23. Will FIRE data be included in IRIS for corrections? We use both for submissions.

Response: Corrections need to be filed in the same system the original returns were filed in. You cannot file corrections for forms filing in FIRE in IRIS and vice versa.

24. We have been seeing some corrections rejected with code SHAREDIFORM009\_001 even when the original submissions were successful. Is there a known issue, if so, what should we do about this?

Response: If you are unable to submit the correction after following the instructions, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET.

Listen to all menu options.

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25. I am getting an error when trying to zero out the amounts in 1099-MISC that were submitted and accepted in IRIS portal - "At least 1 money amount must be entered, or Box 7 must be checked."

Response: Correction and replacement instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A). You cannot file a CSV file template for corrections.

If you continue to receive the error after reviewing the correction instructions, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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26. How do we do the 1099-C (corrections) for tax year 2023 through the IRIS system?  
Correction of any 1099

Response: Form 1099-C is used to report Cancellation of Debt, not to file a correction. Please do not file the 1099-C for corrections to other forms. Correction and replacement instructions are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A).

If you continue to receive the error after reviewing the correction instructions, please contact the help desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all menu options.

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27. If more than one filing was submitted for a recipient with the same TIN but unique account numbers, would a TIN correction need to be done separately for each account number, or could amounts be combined and TIN corrected once under one account number?

Response: Corrections will need to be completed separately for each form/account number.

28. When we transmission via A2A, each transmission has only one submission in it for our auditing purposes. When looking a generating replacement, should we look at the "Replacing an Original Transmission" or "Replacement Submissions" sections of the pub 5718 document?

Regarding the Replacement question above, did you mean to use "R" for replacement? You stated to use "C" which would be for correction.

Response: Correction and replacement instructions are explained in Publication 5718 for information returns transmitted through Application to Application (A2A). The A2A file would need to follow the guidelines for both the Transmission and a Submission.

In the scenario provided in the question there is only 1 submission in each transmission. The original transmission was "Rejected" and not "Partially Accepted". The guidelines for Replacing an Original Transmission that Rejected should be followed.

29. I see the IRS has received over 11 million returns so far. Can the IRS please provide statistics for the following:

Number of forms filed through the A2A system?

Numbers by form type filed through A2A system?

The total number of forms filed through IRIS?

And the number of vendors who submitted forms through A2A?

Response: e-File Services does not provide statistics for intake. We can provide a

high-level overview of what we have observed.

- A2A: Over 10 Million records
- Taxpayer Portal: Over 2 Million records

Highest Volume Forms:

- 1099-NEC
- 1099-MISC

30. Could you please confirm if the State/Payer's state number that is requested in the "State Withholdings and Payments" section is the same as the eight-digit employer payroll tax account number assigned by the Employment Development Department in California? Additionally, kindly let me know if I should include the state abbreviation before the State/Payer's state number (for example, CAXXXXXXXXX)?

Response: You need to include the state abbreviation when reporting payments for multiple states. Please contact the state for inquiries regarding the State number.

31. Since it is required to file all your forms electronically above 10 aggregated forms, when will all the other forms be supported such as 3921, 3922, 1042s?

Response:

A Quick Alert will be issued as new forms are available to be filed through the IRIS system.

Beginning 07/01/2024, IRIS will add 13 Information Returns to the Taxpayer Portal intake for TY23/PY24. These forms will be added to IRIS Application to Application (A2A) intake for TY24/PY25 beginning in January 2025.

- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

32. The system had major issues on 1/29 and 1/30. Can we expect this to happen next year again?

Response: We saw some concerns with performance in January and IT saw room for improvement. The update was made the same day and we saw a significant



improvement. We don't expect this to be an issue next year; however, we will continue to monitor the system's performance.

33. The CPA firm that we hired to submit our 1099NECs could not access the IRIS site to upload our files from January 25-the first part of February. Is the IRS aware that the system was unavailable and will they make exceptions for late filing due to this issue?

Response: We saw some concerns with performance in January and IT saw room for improvement. The update was made the same day and we saw a significant improvement. We don't expect this to be an issue next year; however, we continue to monitor the system's performance.

34. Due to system issues, was there an extension on the IRS electronic 1099 NECs?

Response: The 1099-NEC electronic filing due date was 01/31/2024.

35. Will there be penalties because of late filings due to the system being sluggish or down at the end of January 31<sup>st</sup>?

Response: We do not process penalties and have no information on penalty assessments. Penalty information can be found in the General Instructions for Certain Information Returns. Failure To File Correct Information Returns by the Due Date (Section 6721).

If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies:

- If you fail to file timely,
- If you fail to include all information required to be shown on a return, or
- If you include incorrect information on a return.
- The penalty also applies:
  - If you file on paper when you were required to e-file,
  - If you report an incorrect TIN,
  - If you fail to report a TIN, or
  - If you fail to file paper forms that are machine readable and applicable revenue procedures provide for a machine-readable paper form.

The amount of the penalty is based on when you file the correct information return. The penalty is as follows.

- \$60 per information return if you correctly file within 30 days (by March 30 if the due date is February 28); maximum penalty \$664,500 per year (\$232,500 for small businesses)
- \$130 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$1,993,500 per year (\$664,500 for small businesses).

- \$330 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$3,987,000 per year (\$1,329,000 for small businesses).

36. Is it true that all penalties for late filing will be waived this year?

Response: We do not have information if there will be penalty relief this year. The IRS offers several e-News subscriptions on a variety of tax topics. You can subscribe at [e-News subscriptions | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/e-news) to get notification of news releases and technical guidance issued by the IRS. Additionally, IRS Guidewire provides notifications of technical tax guidance issued by the IRS in advance of publication of the Internal Revenue Bulletin.

37. Perhaps helpful for others ... I am filing 1099s in IRIS for investment accounts that are trusts. A trust is not a business but can file under a tax ID rather than SSN. I was told to set the name type = Business and put the trust name in the name fields.

Response: For EIN questions relating to Trusts, Estates and Businesses, please call the Business and Specialty Tax Line and EIN Assignment Department at 1-800-829-4933 Monday through Friday 7:00 a.m. – 7:00 p.m. ET.

#### FIRE and Other Questions:

38. Is there a way to find for an EIN which tax form to file? As for few clients there seems to be a mismatch of form (1120/ 1065/ 1120S etc.) with EIN when we file tax return or extension Vs what IRS has on file.

Response: We do not have information regarding this issue. The Business and Specialty Tax Line and EIN Assignment Department will be able to answer your question. Please call them at 1-800-829-4933 Monday through Friday 7:00 a.m. – 7:00 p.m. ET.

39. How do we apply for the FIRE TCC again? We thought the FIRE System was going to be retired in FS 2023 and deleted our FIRE TCC.

Response: Please visit [www.irs.gov/FIRE](https://www.irs.gov/FIRE) for more information on how to apply for the FIRE TCC.