



Information Returns Intake System (IRIS)

Working Group Meeting

Date: April 10, 2024





Agenda

- Welcome
- Filing Season
- Updates

Mics and Chat have been muted

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



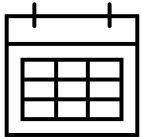
TY2023/PY2024

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IRIS Filing Season Update

Since the opening of Filing Season 24 (FS24) on January 10th, **IRIS has accepted over 12 million information returns, compared to 67,000 in all of 2023.**



Electronic Filing Due Date for 1099 Series with an Approved Extension of Time to File Information Returns is **05/01/2024**

- 1099-NEC electronic filing due date was 01/31/2024
- 1099 Series electronic filing due date was 04/01/2024

Note: If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.



Updates

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Taxpayer Portal Common CSV Errors

Current Uploaded File

1099-C.csv [\(Remove\)](#)

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

Row	Column Title	Error Message
-----	--------------	---------------

- "Recipient Tax number needs to be 9 digits"
 - Recipient TIN Type
 - Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND"
 - Recipient Taxpayer ID Number
 - Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format
 - Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format
 - Undeterminable TINs (UND) must be in XXXXXXXXXXXX format
 - Recipient Name Type
 - Must be entered as "B" for Business Name or "I" for Individual
- If the Recipient Name Type is "B", the system is expecting a Business TIN
 - formatted as XX-XXXXXXX



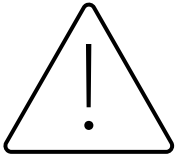
Transmitting via A2A

To submit information returns using A2A use the following:

- Live Endpoint: Production environment
 - <https://api.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/irisa2a/v1/intake-acceptance>
- Test Endpoint: ATS environment
 - <https://api.alt.www4.irs.gov/IRIntakeAcceptanceA2A/1.0/irisa2a/v1/intake-acceptance>

Caution:

Copy/paste of the URL may remove the “-“ (hyphen) at the end of the address.





Known Issues and Solutions (KIS)

- Known issues and solutions provide notifications of problems identified, workarounds and solution dates for information returns file through IRIS.
- A separate known issues and solutions file is available for both A2A and Taxpayer Portal.
- A link for Known Issues (KIS) has been added to www.irs.gov/IRIS.

IRIS known issues and solutions

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

Download files with temporary workaround solutions to known issues with the [Information Returns Intake System \(IRIS\)](#).

IRIS Taxpayer Portal and Application to Application (A2A) known issues and solutions are listed by tax year.

IRIS Taxpayer Portal known issues and solutions

Tax year	Current and resolved issues and solutions
2023	IRIS Taxpayer Portal TY 2023 known issues and solutions XLSX (Posted April 5, 2024)

IRIS A2A known issues and solutions

Tax year	Current and resolved issues and solutions
2023	IRIS A2A TY 2023 known issues and solutions XLSX (Posted April 5, 2024)

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](tel:866-937-4130)
- International: [470-769-5100](tel:470-769-5100)
- TTY/TDD: [866-937-4130](tel:866-937-4130). Use your choice of relay.

Working group meetings

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

Known issues and solutions

[Get solutions to known issues with IRIS.](#)



Taxpayer Portal Known Issues and Solutions

Date entered	Form Type	Issue Type	Description of the Problem	Solution(s)	Projected Resolution Date
April 3, 2024	1099-PATR	Business Rule	F1099PATR004 - If Sec.199A(g) deduction has a value, then it cannot be greater than Qualified payments (Sec.199A(b)(7)) multiplied by 9.0%. Rule sets erroneously in some instances.	Rule to be disabled in late April 2024. Once the rule is disabled, replacements can be filed. If replacements are sent within 60 days of the original, the transmission will be considered timely filed.	April 2024
April 3,2024	1099-PATR	Text issue	The Taxpayer Portal Form 1099-PATR Box 6 is incorrect. It currently reads - Section 199A(a) deduction and should read Section 199A(g) deduction	Programming will be corrected.	TBD
April 4, 2024	1099-QA	Business Rule	F1099QA001- Gross Distribution must have a value. Rule sets erroneously in some instances.	Rule will be disabled in late April 2024. Once the rule is disabled, replacements can be filed. If replacements are sent within 60 days of the original, the transmission will be considered timely filed.	April 2024
April 4, 2024	1099-QA	Data Entry	Box 2, Earnings will not allow a negative amount to be entered.	Programming will be corrected.	April 2024
April 4, 2024	1099-Q	Data Entry	Box 2, Earnings will not allow a negative amount to be entered.	Programming will be corrected.	April 2024



Tips on submitting corrected files **(without creating duplicates)**

- 1. Do not use CSV files to correct submitted information.**
- 2. An overlooked form does not need a correction, it needs to be submitted as an original.**
- 3. You can delete any records in your unsubmitted forms tab that you do not want to submit.**

Note: We cannot view your unsubmitted forms or determine which forms are duplicates.



Working Group Resources

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IRIS 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)

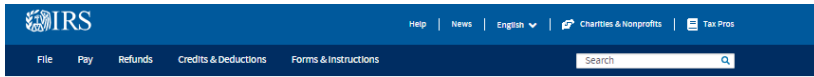
www.irs.gov/iris - a website that provides general information about IRIS

www.irs.gov/irisats and www.irs.gov/irisschema - websites that provide information about Assurance Testing Scenarios (ATS) for the Application to Application (A2A) filer for IRIS



IRIS Working Group

www.IRS.gov/IRIS



Home / File / 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, [sign in to the IRIS Taxpayer Portal](#). [IRIS Taxpayer Portal User Guide, Publication 5717](#) [\[PDF\]](#)

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

To start using IRIS A2A with software or a third-party service, follow these steps:

1. [Apply for an IRIS A2A Transmitter Control Code \(TCC\)](#)
2. [Get an API Client ID](#)
3. [Get a schema package](#)
4. [Submit IRIS Assurance Testing System \(ATS\) transmissions](#)

After you successfully submit ATS transmissions, you can use IRIS A2A to transmit return data.

[IRIS E-filing A2A Specifications, Publication 5718](#) [\[PDF\]](#)

Forms you can e-file

Publications

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

Email updates

Get updates on issues, changes and working group meetings about IRIS.

[Subscribe to QuickAlerts](#) [\[C\]](#)

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](#)
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Working group meetings

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

Related

- [Video: How to Use the IRIS Portal](#) [\[C\]](#)
- [Guide to Information Returns](#)
- [General Instructions for Certain Information Returns](#)

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Questions

