



Information Returns Intake System (IRIS)

Working Group Meeting

Date: May 08, 2024





Agenda

- Welcome
- Filing Season update
- Updates/Tips

Mics and Chat have been muted.

Deck 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.



TY2023/PY2024

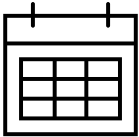
Decorative wavy lines in shades of blue, dark blue, and red at the bottom of the page.



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.**

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



- Electronic Filing Due Date for 1099 Series with an Approved Extension of Time to File Information Returns was 05/01/2024
- 1099-NEC electronic filing due date was 01/31/2024
- 1099 Series electronic filing due date was 04/01/2024

Highest Volume Forms:

- 1099-NEC
- 1099-MISC



Updates/Useful Tips

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.



New Forms

Beginning 07/01/2024, IRIS will add the following 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	Title
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties and Other Amounts
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
3291	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings



New Forms (cont.)

No action is needed to add the 13 forms to your IRIS profile

- No additional IRIS TCC is needed
- The “Forms and Transmission Method” section of the IRIS TCC application will be automatically updated to reflect the addition of the 13 forms
- “Form 1099 Series” will become “Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G”

Form & Transmission Method

Role	Forms	Transmission Method	Add TCC
Transmitter	Form 1099 Series	A2	blank
Transmitter	Form 1099 Series	Portal	blank
Software Developer	Form 1099 Series	A2A	blank





A2A Schema Package

- The Schema and Business Rules package for TY2024 will be made available in the Secure Object Repository (SOR) late spring, early summer 2024.
- You must have an active e-Services account to access the [SOR mailbox](#). If you do not have an account, you will need to set one up.
- Software Developers and State organizations may download IRIS schemas and business rules from their SOR mailbox. To access these files, you must have:
 - An active e-Services account
 - An IRIS TCC application with the status “Completed”
 - An IRIS TCC status of “Active”
 - An IRIS role of “Software Developer” or business structure of “State Government Agency”, “Local Government Agency”, or “Federal Government Agency”
- Please visit the [IRIS Schemas and Business Rules](#) page on IRS.gov for more information about IRIS Schemas and Business Rules.



Transmitter vs Issuer

- Transmitter: A third-party business that will transmit information returns on behalf of their own company and/or other businesses not listed on the application.
- Issuer: A business that will only transmit information returns for the company listed on the application.

Note: If you are transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you do not need both the Transmitter and Issuer role. You can file all returns as a Transmitter.



Status Definitions

Status Definitions for Submitted Forms

Status	Definition	Action Needed
Processing	IRS has not completed processing the transmission	Allow 7 days for processing
Accepted	IRS has completed processing and found no errors	No action required
Accepted with Errors	IRS has completed processing and found error(s)	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.
Partially Accepted	IRS has completed processing and rejected at least 1 submission	Any submission that was rejected must be replaced.
Rejected	All submissions were rejected	Resolve issues and replace entire submission

Status Definitions for Unsubmitted Forms (Taxpayer Portal Only)

Status	Definition	Action Needed
In Progress	All required fields have not been completed	Edit, delete or complete the form
Ready to Submit	All required fields have been completed. Forms have not been submitted to IRS	Review data; edit, if needed; and submit to IRS



CP2100/CP2100A notice

- IRS sends CP2100 and CP2100A notices to banks, credit unions, businesses or payers who filed returns that don't match IRS records.
- IRS mails these notices out twice a year, in the fall and again in the spring of the following year. The notices tell payers that the information returns they submitted have a missing or incorrect Taxpayer Identification Number, name or both.
- Each notice has a list of payees with the issues the IRS found:
 - Missing
 - Incorrect
 - Not currently issued payee TINs

Accepted with Errors status

- SHAREDIFORM014
 - If Person Name and TIN in Recipient Detail have a value, they must match the IRS database.
- SHAREDIFORM015
 - If Business Name and TIN in Recipient Detail have a value, they must match the IRS database.



Taxpayer Portal Corrections

- To start the correction process, select the View Submitted Forms button on the Dashboard page to view all submitted forms.
- Select the check box next to the transmission you'd like to correct.
- After making your selection, click the Correct button.
- If the row that contains the Record ID that you wish to correct is “greyed out” verify:
 - There has not been a previous correction “accepted” for that record.
 - You have not started a correction that needs to be completed.
 - These will appear on the Unsubmitted Forms page “In Progress”.
- If you've incorrectly selected a form for correction, you'll be able to delete the form from the View Unsubmitted Forms page.



Taxpayer Portal Corrections (cont..)

IRS Dashboard | Help | Account | Sign Out

View Submitted Forms

The table below displays submitted forms only. To view unsubmitted forms or unsubmitted corrections visit the Unsubmitted Forms page. To start a correction or a replacement, select exactly one transmission in Accepted, Accepted with Errors, Partially Accepted, or Rejected status and click on the Correct/Replace button.

Search by Receipt ID, Issuer/Recipient Name or TIN

Submitted From Submitted To Transmission Status

<input type="checkbox"/>	Submitted Date and Time ↓	Receipt ID	Download PDFs ⓘ	Transmission Status ⓘ	Acknowledgement ⓘ	Total
<input type="checkbox"/>	2/8/2024 22:54:21 PM UTC	██████████	Download	Rejected	Download	1
<input type="checkbox"/>	2/8/2024 22:54:10 PM UTC	██████████	Download	Rejected	Download	1
<input checked="" type="checkbox"/>	2/8/2024 22:53:15 PM UTC	██████████	Download	Accepted with Errors	Download	1
<input type="checkbox"/>	2/8/2024 22:53:04 PM UTC	██████████	Download	Accepted with Errors	Download	1
<input type="checkbox"/>	2/8/2024 22:52:48 PM UTC	██████████	Download	Rejected	Download	1

1 row selected Rows per page: 20 161-180 of 2277

- Corrections can only be made for transmissions with a status of "Accepted" or "Accepted with Errors".
- Select the box next to the transmission you want to correct.
- After making your selection, click the Correct/Replace button.
- There are two reasons a box next to a record you want to correct may be grayed out:
 1. The record has already been successfully corrected. On the Submitted Forms page, the status of the corrected return would be Accepted or Accepted with Errors.
 2. The correction process was already started. The corrected return status would be In Progress on the Unsubmitted Forms page.



Taxpayer Portal Corrections (cont..)

After selecting the Correct/Replace button, the Make a Correction page will be displayed. You may begin the correction process on one or more forms.



Make a Correction/Replacement

The table below displays all of the forms included in your transmission: [REDACTED]
To make a correction, please follow these steps:

1. Select one or more forms, and then select the "Correct/Replace" button. If a row is greyed out, it is not allowed to be corrected or you have already started a correction on this form.
2. After you have made the necessary corrections you can submit those forms as a new transmission.

<input type="checkbox"/>	Submission ID	Record ID	Payer Name/TIN ↑	Submission Status	Historic Receipt ID
<input type="checkbox"/>	[REDACTED]	[REDACTED]	[REDACTED]	Accepted with Errors	[REDACTED]

Correction Process Started

Your correction process has started. The form you have selected are ready to be edited and can be found on the Unsubmitted Forms Page.

[Close](#)





Taxpayer Portal Corrections (cont..)



Dashboard | Help | Account ▾ | Sign Out

Unsubmitted Forms

The table below displays unsubmitted forms only. To view submitted forms or transmissions, visit [View Submitted Forms](#).

▾ ▾

▾ ▾ ▾

<input type="checkbox"/>	Tax Year	Form Type	Date Created	Date Modified ↓	Payer Name TIN	Recipient Name TIN	Status ?	Related Transmission	Due Date ?
<input type="checkbox"/>	2023	1098-T	2/6/2024	2/14/2024	██████████ ██████████	██████████ ██████████	In Progress	██████████	4/1/2024
<input type="checkbox"/>	2023	1098-C	2/12/2024	2/13/2024	██████████ ██████████	██████████ ██████████	Ready to Submit		4/1/2024
<input type="checkbox"/>	2023	3921	2/13/2024	2/13/2024	██████████ ██████████	██████████ ██████████	In Progress	██████████	3/31/2024
<input type="checkbox"/>	2023	1099-MISC	2/13/2024	2/13/2024	██████████ ██████████	██████████ ██████████	Ready to Submit		4/1/2024
<input type="checkbox"/>	2023	1099-MISC	2/13/2024	2/13/2024	██████████ ██████████	██████████ ██████████	Ready to Submit		4/1/2024

Rows per page: 5 ▾ 1-5 of 461 < >

If you've incorrectly selected a form for correction, you'll be able to delete the form from the View Unsubmitted Forms page.



Submitting corrected files (without creating duplicates)

- You can not submit corrections using CSV files.
- An overlooked form does not need a correction, it needs to be submitted as an original.
- You can delete any records in your unsubmitted forms tab that you do not want to submit.

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



Working Group Resources

A decorative graphic at the bottom of the page consisting of several overlapping, flowing, wavy lines in shades of blue, dark blue, and red.



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



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.

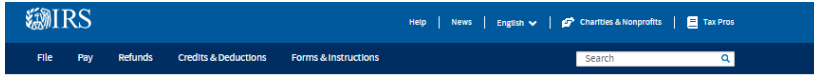
Known issues and solutions

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



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](#) [CF](#)

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.](#)

Related

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

Control Code (TCC).
s. It can only be used

ation to

software, you can
ime).

ollow these steps:

IRIS A2A to transmit

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.](#)

Related

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





Questions

