



Information Returns Intake System (IRIS)

Working Group Meeting

Date: July 8, 2026





Agenda

- Welcome
- Filing Season Update
- Updates/Tips
- What's New
- 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 **1.2 billion records**.

- Highest Volume Forms:
 - 1099-DA Over 1 billion records
 - 1099-B Over 26 million records
 - 1099-NEC Over 24 million records
 - 1099-INT Over 21 million records
 - 1099-MISC Over 12 million records

- Highest Volume Days:
 - 05/02/2026 Over 183 million records
 - 05/01/2026 Over 168 million records
 - 04/30/2026 Over 303 million records



Updates/Useful Tips





FIRE System Retirement

- We will no longer accept new Information Returns (IR) Applications for Transmitter Control Codes (TCCs) beginning July 21, 2026.
- Existing applicants can continue to update their applications through December 2026, after which they will become read-only and retained for historical reference.
- Current FIRE users must complete an Information Returns Intake System (IRIS) Application for TCC and transition to IRIS for electronic filing beginning with the 2027 filing season.
- IRIS will be the only information returns electronic filing system, including current year, prior year, or corrections, after January 1, 2027.
- For additional information, visit [IRS.gov/iris](https://www.irs.gov/iris).



Transition from FIRE to IRIS

- Apply for an IRIS Transmitter Control Code (TCC)
- A2A users must obtain an Application Program Interface (API) Client ID
- Purchase software from a third party or develop software using schema package
 - The Schema and Business Rules packages are made available in the Secure Object Repository (SOR).
 - Schema packages are not generated or delivered on an individual, real-time basis upon completion of an IRIS TCC application. Once an application is successfully completed, the package will be distributed as part of the scheduled bulk delivery.
- Submit IRIS Assurance Testing System (ATS) transmissions
 - IRIS ATS environment is open year round
 - TY26 ATS is tentatively scheduled to begin in



Future Forms TY26/PY27

Form	Title
8027	Employer's Annual Information Return of Tip Income and Allocated Tips
8596	Information Returns for Federal Contracts
8955-SSA	Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
1099-LPS	Long-Term Care Premiums Paid Statement
5498-TA	Trump Account Contribution Information
1098-VLI	Vehicle Loan Interest Statement

- Draft schemas for TY26/PY27 should be available next week
- Final schemas for TY26/PY27 should be available tentatively August
- Publications should be available tentatively August



A2A Schema Package

IRIS schemas and business rules are sent to the Secure Object Repository (SOR) mailbox on a periodic basis and not automatically when you complete your IRIS TCC application.

- Schema packages are not generated or delivered on an individual, real-time basis upon completion of an IRIS TCC application.
- Once an application is successfully completed, the package will be distributed as part of the scheduled bulk delivery.
 - The next scheduled Schema Package is for next week.
 - It will include Draft TY26/PY27 IRIS Schema and Business Rules.

You must have an active registered user account in e-Services to access the Secure Object Repository (SOR).

- Filers with an IRIS A2A TCC with the role of “Software Developer” or business structure of “State Government Agency”, “Local Government Agency”, or “Federal Government Agency” will receive them in the SOR mailbox.
- A Quick Alert is issued when a new version of the XML schema and business rule package is available.



What's New for TY26/PY27





Address fields on Forms

Address fields on forms.

- For forms revised in 2026, the address fields on the paper forms have been divided into individual entry boxes.
- Electronic files will not include the suite/apt. number address individual entry boxes.
- **Note:** Generally, boxes on paper forms correspond with fields used for the electronic file; however, if the form and field instructions don't match, the guidance in the schema package and IRIS electronic filing specifications supersedes paper form instructions.

```
<xsd:complexType name="USAddressType">
  <xsd:sequence>
    <xsd:element name="AddressLine1Txt" type="StreetAddressType">
      <xsd:annotation>
        <xsd:documentation>Address line 1</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="AddressLine2Txt" type="StreetAddressType" minOccurs="0">
      <xsd:annotation>
        <xsd:documentation>Address line 2</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="CityNm" type="CityType">
      <xsd:annotation>
        <xsd:documentation>City</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="StateAbbreviationCd" type="StateType">
      <xsd:annotation>
        <xsd:documentation>State</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="ZIPCd" type="ZIPCodeType">
      <xsd:annotation>
        <xsd:documentation>ZIP code</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
```



Cash Tips and overtime compensation

Cash tips and overtime compensation.

- Forms 1099-MISC and 1099-NEC have been updated to allow reporting of cash tips, Treasury Tipped Occupation Code (TTOC) and overtime compensation.
- Form 1099-K has been updated to allow for the reporting of cash tips and the applicable Treasury Tipped Occupation Code.
 - 1099-MISC
 - New Box 13a: Cash tips
 - New Box 13b: TTOC
 - New Box 14: Overtime compensation
 - 1099-NEC
 - New Box 1b: Cash tips
 - New Box 1c: TTOC
 - New Box 1d: Overtime compensation
 - 1099-K
 - New Box 1c: Cash tips and
 - New Box 1d: TTOC



Continuous-Use Forms

Continuous-use forms and instructions.

- Forms 5498-ESA, 5498-QA, and 5498-SA and their separate instructions are now continuous use.
- They will no longer be issued annually and will only be revised when changes are required.



Family Leave benefits

Family Leave Benefits

- Form 1099-G has been updated to facilitate the reporting of family leave benefits paid by state paid family and medical leave programs.
- Form 1099-G
 - New Box 10: Family Leave benefits



Form 1099-K

Form 1099-K reporting for calendar years beginning after 2010.

- Third-party settlement organizations (TPSOs) must report transactions under section 6050W(e) only if, in a calendar year, both of the following are met.
 - Over \$20,000 in total amount of payments.
 - Over 200 in total number of transactions.



Form 1099-R

Form 1099-R

- The form was revised to include new check boxes 7b for IRA, SEP, and SIMPLE plans, check box 7c for Trump Account reporting, and new box 7d for reporting earnings on excess contributions.
- Form 1099-R
 - Renumbered box 7 to 7a-7c
 - 7a: Distribution code(s)
 - 7b: IRA/SEP/SIMPLE
 - 7c: Trump account
 - 7d: Earnings on excess contributions
 - Renumbered Box 8 to 8a-8b
 - 8a: Other
 - 8b: Percentage of annuity contract



Form 1099-S and digital assetss

Form 1099-S

- Beginning in tax year 2026, digital assets will be reported on Form 1099-S when used in the sale or exchange of real estate.



Form 5498-QA

Form 5498-QA

- Form 5498-QA has been updated to allow reporting of Trump account to ABLE rollovers.
- Form 5498-QA
 - New Box 8: Trump ABLE rollover



Form 1042-S

Form 1042-S:

- Changes to Withholding Agent:
 - Boxes 12a through 12c has been rearranged for formatting purpose.
 - Box 12g was shortened from "Foreign tax identification number, if any" to "FTIN, if any".
 - Box 12i has been expanded to incorporate address changes. New box numbers are 12i through 12m.
- Changes to Recipient:
 - Box 13d has been expanded to incorporate address changes. New box numbers are 13d through 13h.
 - Boxes 13e through 13l was renumbered to 13i through 13p due to address changes.
- Changes to Intermediary or flow-through entity:
 - Boxes 15a through 15c was rearranged for formatting purpose.
 - Box 15g was shortened from "Foreign tax identification number, if any" to "FTIN, if any".
 - Box 15i has been expanded to incorporate address changes. New box numbers are 15i through 15m.
- Other changes:
 - Boxes 9 and 10 has been rearranged for formatting purpose.
 - Boxes 16c through 16e has been rearranged for formatting purpose.



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)

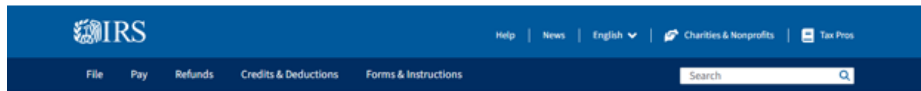
www.irs.gov/iris - a website that provides general information about IRIS

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/IRIS



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E-file information returns with IRIS

Individuals

Businesses and self-employed

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](#) 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.

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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



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 payer 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 in to the IRIS Taxpayer Portal](#).
[IRIS Taxpayer Portal User Guide, Publication 5712](#)

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 5712](#)
- [IRIS Electronic Filing Application to Application \(A2A\) Specifications, Publication 5712](#)
- [IRIS Test Package for Information Returns, Publication 5712](#)

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Call Mon. – Fri. 7:30 a.m. – 7:00 p.m. ET.

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Working group meetings

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

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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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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](#)

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Meeting notes

View slides and questions and answers from meetings.

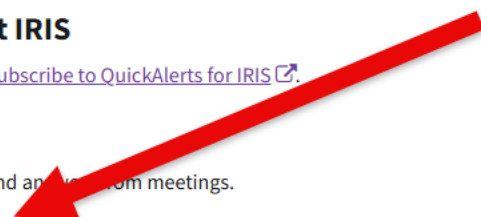
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Related

[Information returns intake system](#)

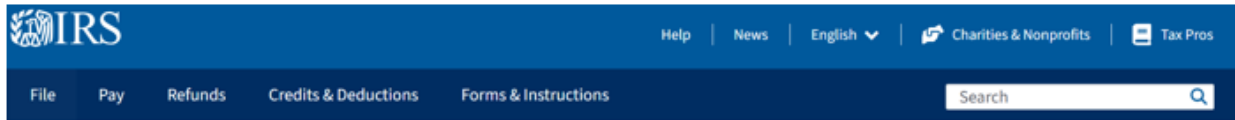
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IRIS FAQs

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IRIS working group meetings and notes

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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

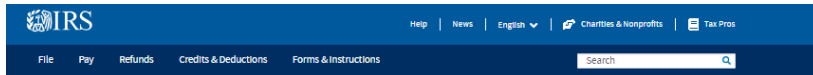
January 2025	February 2025	March 2025
Filing Season update: Volume count Due dates Opening date & what forms may be filed	Filing Season Updates Number of Forms Filed Highest volume forms Upcoming e-filing due dates	Filing Season Updates YTD Number of Forms Filed Highest volume forms Upcoming e-filing due dates
Top flagged Business Rules. Known Issues (Taxpayer Portal): PDF downloads 1099-R 1099-PATR 1098 Schema validation rejections	Known Issues for the Taxpayer Portal: New issues Resolved issues Useful Tips & Updates Taxpayer Portal Helpful hints IRIS WG meeting webpage link IRIS FAQs (PDF) added link CF/SF Info CSV Error	Known Issue Updates: A2A Taxpayer Portal 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 Future new forms for TY25/PY26	Filing Season Update: Volume count Highest volume forms Future new forms for TY25/PY26	Filing Season Update: Volume count 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 TIN Matching Registration questions	Topics under review (Updates) Transition from FIRE to IRIS Registration questions	Transition to IRIS: FIRE retirement Steps to transition to IRIS IRIS helpful hints Registration questions



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[IRIS Taxpayer Portal User Guide, Publication 5717](#) [New](#)

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