



Information Returns Intake System (IRIS)

Working Group Meeting

Date: August 20, 2025





Agenda

- Welcome
- Overview
- Filing Season Update
- Tips/Updates
- Questions
- 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.



IRIS Overview

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IRIS Intake

- The Information Returns Intake System (IRIS) allows taxpayers to file information returns either through the Taxpayer Portal or the Application-to-Application submission methods. Taxpayers that submit smaller volumes can manually enter the data or upload data to the Taxpayer Portal. Taxpayers that submit large volumes of information returns should use the Application-to-Application method.

- Application to Application (A2A)
 - Allows for bulk filing of Information Returns.
 - Requires software
 - Submit transmissions directly from their application to the IRIS application
 - XML Format

- Taxpayer Portal / User Interface (UI)
 - Allows small volume filers to file Information Returns directly to the IRS without the need for software
 - User Interface (UI)
 - Manually enter data into the platform via user interface screens
 - Simple Form Upload
 - Issuers or transmitters can upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV)



How to Get Started

EIN

- You will need an Employer Identification Number (EIN)
- Apply for EIN: [Apply for an Employer Identification Number \(EIN\) Online | Internal Revenue Service \(irs.gov\)](#)

Register

- Each user must create an account or sign-in using their existing credentials to validate their identities
- Visit [How to register for IRS online self-help tools | Internal Revenue Service \(irs.gov\)](#)

TCC

- Apply for an IRIS Transmitter Control Code (TCC)
- Visit [IRIS Application for TCC | Internal Revenue Service \(irs.gov\)](#)

Sign in

- Once TCC is assigned you can sign in to IRIS
- Visit [E-file Information Returns with IRIS | Internal Revenue Service \(irs.gov\)](#)



Updates

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Filing Season Update

- Since the opening of Filing Season 25 (FS25) on January 10th, IRIS has received over **139 million** records
 - A2A: Over 136 million records
 - Taxpayer Portal: Over 2.6 million records

 - 04/22/2025 over 15 million records received on that day
 - 04/23/2025 over 25 million records received on that day

- IRIS has surpassed the total number of forms received last year from January-December
 - TY23/PY24: 12.4 million



Schema Package

- Tax Year 2025 IRIS draft Schema and Business Rules were made available in the Secure Object Repository (SOR) August 15, 2025.
- There are no changes to the schemas in this draft package compared to the July draft schemas. Schema modifications are being made to the Forms 1098-C and 1099-DA for the final schema drop in September. Business Rule modifications are being made to the Forms 1042-S, 1098-C and 1099-DA for the final business rule drop in September.
- Year 2024 IRIS Schema v1.1 and Business Rules v1.2 are available through the SOR mailbox. No change to TY2024 Intake and Status Schemas v1.1. Business Rules v1.2 changes from v1.1 are shown in Status column. This is the same package that was made available in July.
- Tax Year 2023 IRIS Schema v1.3 and Business Rules v1.4 are available through the SOR mailbox. No change to TY2023 Intake and Status Schemas v1.3. Business Rules v1.4 changes from v1.3 are shown in Status column. This is the same package that was made available in July.

Please visit the [IRIS Schemas and Business Rules](#) page on IRS.gov for more information about IRIS Schemas and Business Rules.



Form Updates

- Form 1098-C
 - For TY2025, the “Goods and Services Group” for Line 6 was removed from the schema.

- Form 1099-DA
 - For TY2025 the 1099-DA will not be part of the Combined Federal State Filing (CF/SF).
 - The schema is being updated to remove the CF/SF elements.

- Form 1099-K
 - For TY 2025, Third Party Settlement Organizations (TPSOs), including payment apps and online marketplaces, are required to issue Form 1099-K when:
 - Gross payments exceed \$20,000 and there are more than 200 transactions during the calendar year.
 - The filing requirements was retroactive to TY2024



Business Rule Updates

- Form 1098-C
 - Business rule F1098C002_001 will replace F1098C002. The updated rule will be in the September SOR drop.

- Form 1099-DA
 - The following business rules relating to Combined Federal State Filing (CF/SF) will be updated to remove the 1099-DA:
 - S1H003_002 (will revert to S1H003_001)
 - SHAREDIRFORM019_002
 - SHAREDIRFORM020
 - SHAREDIRFORM022

- Form 1042-S
 - Removed FS3H001, FS3H004 and FS3H005 as the rules duplicated logic in other form level rules
 - F1042S001 is being renamed as FS3H007 rule.



Taxpayer Portal Updates

- Number of entries on a taxpayer portal CSV upload file increased from 100 to 250 records
- Automatic extension added to CSV upload (250 records)
- Location of the Template Formatting Guidelines moved on the Taxpayer Portal
- CSV formatting guidelines are posted to [E-file information returns with IRIS | Internal Revenue Service](#)



CSV Automatic Extension



Automatic Extension Bulk Upload

Follow the steps below to bulk upload 8809 Automatic Extensions using a CSV file.

1. Download File Template

Please select the form [8809 Automatic Extension Request](#) link to download the CSV template for the form.

2. Complete CSV


Select the [8809 Automatic Extensions Template Formatting Guidelines](#) page to download formatting guidelines for your form type.

3. Upload File

Browse and upload your file. Each row in your file will be uploaded as a separate form. Your CSV file will not be retained in the system.

Important Information About File Upload

- 1) Only 1 file can be uploaded at a time.
- 2) Only 250 forms are permitted per file.
- 3) Only CSV templates provided by the IRS can be used. The file will need to be saved as a CSV UTF-8 (Comma Delimited) (*.csv). This type of CSV file will allow all special characters to be saved correctly.



 [Browse](#) or drop the csv file here.

Start

FAQs

Upload File

Please note that all rows in your file must adhere to the following guidelines for completing the CSV template:

1. TIN Type should be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND".
2. Checkboxes should be entered as "Y" for checked or "N" for unchecked.
3. Countries should be entered according to their [designated country abbreviation](#) 
4. States, Territories, Provinces, and their military equivalents should be entered as their [2 letter abbreviation](#) 
5. The column count of the file uploaded must match the column count of the IRS provided template.
6. You may only include up to 250 records in each file upload.



CSV Formatting Guidelines

- The CSV formatting guidelines are posted to [E-file information returns with IRIS | Internal Revenue Service \(irs.gov\)](#)
 - A link was added in the 1st accordion section titled “Where can I find the required fields for the CSV Templates?”
 - Guidelines will be available and updated the same time as the schema packages

Home / File / E-file information returns with IRIS

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?

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).

Please see below for the CSV Template Formatting guidelines by Tax Year:

- [2025 ZIP](#)
- [2024 ZIP](#)
- [2023 ZIP](#)
- [2022 ZIP](#)

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](#)



Transition to IRIS

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FIRE Retirement

- Tax Year 2026/Filing Season 2027 is the targeted date for the retirement of the Filing Information Returns Electronic (FIRE) system. FIRE will not be available for submissions in Filing Season 2027. The Information Returns Intake System (IRIS) will be the only intake system for information returns currently received through FIRE.
- We encourage you to complete your IRIS TCC application and begin transitioning to IRIS to ensure you are ready for 2027 filing season.
- A QuickAlert messages was published on July 2, 2025, announcing the targeted date for FIRE retirement.
- Stay tuned for QuickAlerts, IRIS Working Group meetings and additional material for further guidance.



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 the schema package
 - The Schema and Business Rules packages are made available in the Secure Object Repository (SOR) late spring, early summer for the next tax year
- Submit IRIS Assurance Testing System (ATS) transmissions
 - IRIS ATS environment is open year round
 - TY25 ATS is tentatively scheduled to begin in November



Prior Topics Currently Under Review

Topic	Update
Retirement of FIRE, AIR, etc.	<p>IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026.</p> <p>IRIS will be the only intake system available for FIRE related forms and the 1099-DA forms beginning in January 2027.</p> <p>We encourage you to make the transition from FIRE to IRIS.</p> <p>AIR retirement TBD</p>
Update IRIS Taxpayer Portal to display Transmissions with a Transmission Type Column showing Original/Replacement/Corrections to allow filers to easily see the transmission type for each Receipt ID	No updates
Masking/Truncations of Recipient TIN on Taxpayer Portal PDFs	No updates
Add Business Name Line 2 on Taxpayer Portal PDFs.	No updates
Taxpayer Portal PDF Zip Files, Add a column to display the name for each PDF on Taxpayer Portal	No updates
Display/print three (3) recipient copies per page on Taxpayer Portal PDFs. This will reduce the number of pages the filer needs to print and mail to the recipient.	No updates



Registration Questions

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FIRE to IRIS Transition

Question:	Response:
IRIS for beginners coming from FIRE – Basic setup and use. Interested in learning the online filing of information returns	The IRIS 101 Presentation is posted on the IRIS working group meetings and notes webpage. A repeat IRIS 101 presentation is being held next week; however, the registration is full. We are looking into adding additional meetings in the future. QuickAlerts will be issued announcing the upcoming event.
Each year we upload 1099 NEC and 1099 MISC data to FIRE, through their web portal. When we switch to the IRIS web portal, will the data format be different from that used for uploading through FIRE web portal?	IRIS has two intake methods: IRIS Taxpayer Portal or A2A. The Information Returns Intake System (IRIS) Application to Application (A2A) method allows large filers to bulk file information returns using software that interacts directly from the transmitter’s computer to the IRS. The Information Returns Intake System (IRIS) Taxpayer Portal enables small volume filers to file Information Returns directly to the IRS without the need for software. Users can manually enter data into the platform via user interface screens or upload data files to the platform to pre-populate the user interface screens using Comma-separated Values (CSV). IRIS only accepts data in XML format; which is different from FIRE.
What are the steps necessary if the school district currently uses the FIRE System for 1099s?	Please review the IRIS 101 PowerPoint for the steps needed to transition from the FIRE system to IRIS system. The power point is posted on IRIS working group meetings and notes webpage. https://www.irs.gov/pub/irs-efile/iris-101-07292025.pdf
An update on being able to correct returns in IRIS that was originally filed in FIRE system.	We are still developing the correction process for forms originally filed through FIRE once FIRE is retired. We will provide additional information as it becomes available.
Will Pub 1220 be replaced with a new publication that will contain CSV file layout information, or will this be made available only through the IRIS portal?	Publication 1220 provides information about the FIRE system and is not used for IRIS. Publication 5717 , Information Returns Intake System (IRIS) Taxpayer Portal User Guide provides information about filing CSV files through the IRIS Taxpayer Portal.



FIRE to IRIS Transition (cont.)

Question:	Response:
We need to know what we need to do to be ready for the IRIS filing regulations How to sign up and what is needed to move from FIRE to IRIS	The IRIS 101 PowerPoint presentation on the IRIS working group meetings and notes webpage provides the steps to transition to IRIS. Additional information is available on the IRIS webpage and in Publication 5717, for the Taxpayer Portal and Publication 5718, for filing through A2A.
Can I use FIRE System in 2026 for transmitting our 1042-S information and the IRIS System for transmitting our W2G and 1099-NEC information?	Form 1042-S may be filed in FIRE or IRIS for TY2025 PY2026. The IRS is targeting to retire FIRE in January 2027. Form 1042-S will need to be filed through IRIS for TY2026 and PY2027. W2G and 1099-NECs are available to be filed through FIRE or the IRIS System. We encourage you to complete your IRIS TCC application and begin transitioning to IRIS to ensure you are ready for 2027 filing season.
How to transition from FIRE to IRIS login credentials	The IRIS 101 PowerPoint presentation on the IRIS working group meetings and notes webpage provides the steps to transition to IRIS. Additional information is available on the IRIS webpage and in Publication 5717, for the Taxpayer Portal and Publication 5718, for filing through A2A.

AIR to IRIS Transition

Question:	Response:
Will the AIR system still be working or is this the system to transition too?	The AIR system will transition to IRIS in the future; however, we do not have a date or timeline when IRIS will replace AIR.



Transmitter Control Code (TCC)

Question:	Response:
What is our deadline for to use IRIS. How do we apply for IRIS filing number?	Tax Year 2026/Filing Season 2027 is the targeted date for the retirement of the Filing Information Returns Electronic (FIRE) system To apply for an IRIS TCC, please go to the IRIS webpage , under the header "Get started " is a link to "Apply for an IRIS Taxpayer Portal TCC" .
We are waiting for our TCC to be approved so we can start working on our programming to create the XML file. Can the schema, field and formatting information be provided?	Schema packages are made available in the Secure Object Repository (SOR) to filers with an IRIS A2A TCC with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency".
How to add or replace responsible parties when using this system.	As changes occur, you must update and maintain your IRIS TCC Application. The TCC application has two responsible officials listed. The responsible official who is still with the company will need to update the application to remove the responsible official who left the company and add a new responsible official. Each person should be signing in with their own ID.me account to complete the Multi Factoring Authentication (MFA). Sharing accounts is a security compromise. The new responsible official will need to complete their own login through ID.me. Please see Publication 5903, IRIS App for TCC , Part 4 Modify or Review an Existing IRIS Application for TCC
What is the website for the IRIS system? I want to log in ahead of time to check if the TCC is working.	The link to log into the IRIS Taxpayer Portal is on the IRIS webpage under the header Efile through the IRIS Taxpayer Portal and Sign in: https://la.www4.irs.gov/irportal/
Obtaining TCC code and account to test API and submission, will both IRIS and FIRE be available still and for how long	Publication 5903, IRIS App for TCC , provides the information to apply for an IRIS TCC. Publication 5919, IRIS Test Package for Information Returns provides information about ATS testing. The IRS is targeting to retire FIRE in January 2027. We encourage you to complete your IRIS TCC application and begin transitioning to IRIS to ensure you are ready for 2027 filing season.



Transmitter Control Code (TCC)

Question:	Response:
If you are going through ID.me and have TCC code, am I correct to assume this isn't going to be good any longer?	The Internal Revenue Service (IRS) works with ID.me, a technology provider, to provide authentication and identity verification for taxpayers and tax professionals accessing IRS applications. Filers authenticate through ID.Me when signing into the IRIS Taxpayer Portal.
The difference between the IR-TCC and the IRIS-TCC?	The IR Application for TCC is used to obtain FIRE System TCCs. The IRIS Application for TCC is used to obtain IRIS TCCs. Each TCC is unique to each intake system and are not interchangeable between the intake systems.
How do I get an IRIS TCC if I already have a FIRE TCC in e-Services? The application link for IRIS TCC does not work because I already have an accepted application for FIRE in e-Services (applying for IRIS TCC Code)	As changes occur, you must update and maintain your IRIS TCC Application. The TCC application has two responsible officials listed. The responsible official who is still with the company will need to update the application to remove the responsible official who left the company and add a new responsible official. Each person should be signing in with their own ID.me account to complete the Multi Factoring Authentication (MFA). Sharing accounts is a security compromise. The new responsible official will need to complete their own login through ID.me. Please see Publication 5903, IRIS App for TCC , Part 4 Modify or Review an Existing IRIS Application for TCC
How to determine whether I am submitting by FIRE or IRIS	Please sign into your existing TCC account to determine which intake system(s) you currently have: Sign In The IRIS TCC is labeled ad IRIS TCC and starts with the letter "D".
Does an entity have 2 separate TCC - one for FIRE and one for IRIS or is the TCC the same for both systems? Information related to changes in the file layout from what was previously uploaded to the FIRE system.	TCCs are not interchangeable between intake systems. FIRE TCCs can only be used in FIRE, AIR TCCs can only be used in AIR and IRIS TCCs can only be used in IRIS. You will need separate TCCs for each system if you are filing in both FIRE and IRIS. Do not file the same returns in both FIRE and IRIS as it will cause duplicates, and you will need to file corrections to fix. Files/forms cannot be deleted in IRIS. IRIS accepts data in XML format. The IRIS requirements are provided in the IRIS CSV File Formatting Guidelines that are available on the IRIS webpage .



General IRIS Questions

Question:

Response:

How to download the acknowledgement for multiple companies?

The acknowledgement for forms submitted through the IRIS Taxpayer Portal are shown in the 'Forms Submitted' tile. Forms started but not submitted through the IRIS Taxpayer Portal are shown under the 'Unsubmitted Forms' tile.

Transmitters must request the acknowledgment when filing through the IRIS A2A intake method. Please refer to Publication 5718.

Does IRIS participate in combined filings for State?
Does this eliminate the need for States to prepare reconciliation forms, if applicable?

IRIS participates in the Combined Federal/State Filing (CF/SF) Program. The IRS forwards information returns indicating Combined Federal/State (CF/SF) to the appropriate participating state listed on the information return. For a list of participating states and forms, refer to Pub 5718 (A2A) or Pub 5717 (Taxpayer Portal).

The IRS acts as a forwarding agent only. Each state's filing requirements are subject to change by the state. It is the issuer's responsibility to contact the participating state(s) to verify their criteria.

Would like to have the step-by-step use of IRIS presented again as webinar or zoom meeting.

The IRIS 101 Presentation is posted on the [IRIS working group meetings and notes](#) webpage. A repeat IRIS 101 presentation is being held next week; however, the registration is full. We are looking into adding additional meetings in the future. QuickAlerts will be issued announcing the upcoming event.

Can you do a seminar in the 4th qtr. that we can have our staff listen on regarding the basics of IRIS system; how to use; etc.? New hires could use this information before filing requirements begin in January. Thank you!

The IRIS 101 Presentation is posted on the [IRIS working group meetings and notes](#) webpage. A repeat IRIS 101 presentation is being held next week; however, the registration is full. We are looking into adding additional meetings in the future. QuickAlerts will be issued announcing the upcoming event.

Changes for 2025, and what you are seeing as far as CSV vs A2A. And could you demonstrate what each of the submission styles looks like to the user?

Updates to the CSV file are provided in the prior slides. A2A updates are provided in the IRIS schema and business rule package. We can't demonstrate filing through the IRIS system, but we are looking into getting videos posted. We'll share more information when available.



General IRIS Questions Continued

Question:

Response:

What is the purpose of the VOID indicator? It made sense on paper forms but what does it serve for digital forms? New Question: Is there a way to get a Partially Accepted or Accepted with Errors result from the test system?

The Void Indicator was created to match the paper form but is not an option that can be selected when filing through IRIS. If you need to void out a form, please refer to Publication 5719 for the correction process. Report error rules are active in the ATS environment and filers may get a 'Partially Accepted' or 'Accepted with Errors' status. Please refer to Publication 5719 for IRIS Test Package for Information Returns for more information.

TY2025 Schema updates; Statistics on # of submitters that have transitioned from FIRE to IRIS

Schema packages are made available in the Secure Object Repository (SOR) to filers with an IRIS A2A TCC with a role of "Software Developer" or business structure of "State Government Agency", "Local Government Agency", or "Federal Government Agency".

Updates to the next schema package were presented in today's PowerPoint presentation.

We do not provide statistics on the # of submitters that have transitioned from FIRE to IRIS.

When providing feedback on error files - we would appreciate the full details of the error including the exact fields and location.

This suggestion will be elevated. Thank you

File specifications (differences between FIRE and IRIS systems)

Fire was primarily designed for bulk filing using a legacy 1220 flat file which requires separate software to create the electronic files. The Information Returns Intake System (IRIS) is a modernized platform to electronically file information returns to the IRS at no cost. IRIS has two intake methods: Application to Application (A2A) and the Taxpayer Portal. Please visit the [IRIS webpage](#) for additional information.



General IRIS Questions Continued

Question:	Response:
Is it possible to obtain test/development credentials for our development team who want to integrate our software with IRIS?	Publication 5719 provides the steps and required information for to complete ATS testing. Prior to testing all Issuers, Transmitters, and Software Developers must obtain an IRIS A2A Transmitter Control Code (TCC) and an Application Program Interface (API) Client ID through the application process.
How to do REST Connection with IRIS ATS environment from PeopleSoft for testing? is there any detailed steps for the same?	Information regarding Rest messages are in section 3.1 of Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications. Detail instructions and visuals are contained in the publication.
Setting up API key, especially JSON part. Also, IRIS 101 mtg video or audio since we missed it.	Publications 5718 provides information guidance an screenshots on how to complete API Client ID. The October 2024 Working Group Meeting PowerPoint provided additional information about the API Key and JSON WEB TOKENS. The presentation can be found on the IRIS working group meeting and notes webpage. The IRIS 101 Presentation is posted on the IRIS working group meetings and notes webpage. A repeat IRIS 101 presentation is being held next week; however, the registration is full. We are looking into adding additional meetings in the future. QuickAlerts will be issued announcing the upcoming event.
KY does not participate in the CF/FS program, what does the change from FIRE to IRIS mean for Pub 1220 standards? Are there new standards? We receive files in the Pub 1220 format from employers. Is 1220 format going to be obsolete?	Publication 1220 provides information about the FIRE system and is not used for IRIS. Publication 1220 format is not used in IRIS and will become obsolete when FIRE Retires. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide provides information about filing through the IRIS Taxpayer Portal and or Publication 5718, IRIS Electronic Filing Application to Application (A2A) Specifications for A2A information. IRIS CSV Formatting Guidelines are available on the IRIS webpage .
I would like to see specific context about amending or correcting previously submitted 1099 files. Managing corrections to 1099's	Correction 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). The Publications are available on the IRIS webpage. The February 2024 Working Group Meeting PowerPoint provides addition information regarding correction procedures and can be viewed on the IRIS working group meetings and notes webpage.



A2A Questions

Question:	Response:
Retrieving A2A schemas for bulk filing.	Schema packages are made available in the Secure Object Repository (SOR) to filers with an IRIS A2A TCC with a 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 webpage for additional information.
Do we must apply the IRIS A2A to transmit a bulk file of more than 100 records per submission? Differences between IRIS portal and A2A? Will IRS Pub 1220 update to align with IRIS new format requirement of csv or xml? Info about second 1099 correction?	IRIS has two intake methods: <ol style="list-style-type: none">1. Application to Application (A2A) The IRS offers the IRIS Application to Application (A2A) filing method which requires special software or a third-party provider to use. A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns. For more information about IRIS A2A, refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specification.2. Taxpayer Portal The Taxpayer Portal is a system that provides a no cost online method for taxpayers to electronically file information returns. The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a comma-separated Values (CSV) file. Currently, the CSV file allows you to file up to 100 returns at a time. In January 2026, the CSV file limit will increase to 250 forms per file. Please visit the IRIS webpage for future updates. For more information about IRIS Taxpayer Portal, refer to Publication 5717, Information. The publications and FAQs can be found at www.irs.gov/iris. You may only correct a record from the original Receipt ID once. If a second or additional correction is needed, use the Receipt ID of the most recently accepted corrected record. A new Receipt ID is generated after each correction. We recommend you create a log to track the original Receipt ID and any corrected Receipt IDs for each form in each submission.
In A2A, when submitting corrections (Transmission Type Code is C), can Transmission Xml file contain records that are Original.	Original records and corrected records need to be submitted in separate submissions.



Taxpayer Portal Questions

Question:	Response:
<p>If there will be a UI channel for the IRIS system. Walk thru of how to upload multiple CSV files through the portal, then how to submit the files to the IRS in the portal. Is there a limit to the number of CSV file uploads? If you have a 100 uploads of 100 forms each do i need to check 10,000</p>	<p>The December 2023 Working Group Meeting PowerPoint provided detailed steps along with screen shots of CSV uploads. The PowerPoint is available on the IRIS working group meeting and notes webpage. Publication 5717 also provides directions to upload CSV files.</p> <p>Currently, the CSV file allows you to file up to 100 forms per file. The CSV file limit will increase to 250 forms per file beginning in January 2026. You may wish to upload as many files as needed. Each upload will need to be reviewed prior to submitting. Please visit www.irs.gov/iris periodically for any future updates.</p>
<p>Are there any plans in the future to increase the max file upload limit beyond 100 records?</p>	<p>The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. The CSV file limit will increase to 250 forms per file in January 2026. There are no plans to increase the number of forms that may be submitted at one time.</p>
<p>We currently submit over 10,000 1099's form (MISC, INT, S, NEC) annually on a single file uploaded to FIRE site, Does the IRIS system allow for a single file containing multiple types of 1099's forms. What is max number of 1099's per file to IRIS?</p>	<p>IRIS has two intake methods:</p> <ol style="list-style-type: none">1. IRIS Taxpayer Portal Only 1 file can be uploaded at a time, and for now only 100 forms are permitted per file. The IRIS CSV Template is being increased from 100 to 250 beginning January 2026. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide. for more information regarding CSV files.2. IRIS Application to Application (A2A) If you have a third-party software or service or are developing software, you can use IRIS A2A to file up to 100 MB at a time. <p>Each submission must contain the same form type and tax year.</p>



Taxpayer Portal Questions

Question:	Response:
<p>I understand the new IRIS will only allow submissions of forms 100 at a time through manual or .CSV upload. Is this true? For a college with thousands of students this approach is not practical.</p>	<p>Filers may submit up to 100 forms at a time through the Taxpayer Portal. The IRIS CSV file template allows you to upload up to 100 forms per file. The CSV file limit will increase to 250 forms per file beginning in January 2026. You may wish to upload as many files as needed.</p>
<p>Can more than one file be submitted per filer for the "UI"/CSV file upload option? (This is specifically for 1099-R employer filing.)</p>	<p>The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. The CSV file limit will increase to 250 forms per file in January 2026. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide for more information.</p>
<p>What is the maximum record count per file that can be submitted through IRIS?</p>	<p>The Taxpayer Portal allows you to enter data to create forms by either keying in the information or uploading a .CSV file. The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files. The CSV file limit will increase to 250 forms per file in January 2026. Please refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.</p> <p>The IRIS A2A intake method has a limit of 100MB per file size. For more information about IRIS A2A, refer to Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.</p>



Form Specific Questions

Question:	Response:
<p>Will form 8955-SSA, currently filed through FIRE, be made available through IRIS for TY26/Processing Year 2027? Same question for form 1042-S, 8596 & 8027. This is related to the Quick alert issued 7/2 stating that FIRE is being deprecated for TY26/PY27.</p>	<p>Forms 8955-SSA, 8596 and 8027 are being developed for intake through IRIS beginning with TY 2026 Processing Year 2027.</p> <p>Form 1042-S may be filed through IRIS beginning with TY2025 Processing Year 2026. A list of available forms to be filed through IRIS by tax year is available on the IRIS webpage.</p>
<p>When will this be available for 1042 and 1042-S?</p>	<p>Form 1042 is filed through the MeF intake system and will not transition to IRIS.</p> <p>Form 1042-S may be filed through FIRE or IRIS for TY2025 PY2026. The IRS is targeting to retire FIRE in January 2027. Form 1042-S will need to be filed through IRIS for TY2026 and PY2027. We encourage you to complete your IRIS TCC application and begin transitioning to IRIS to ensure you are ready for 2027 filing season.</p>
<p>Are you able to provide a list of all tax forms that will be able to be submitted through the IRIS system?</p>	<p>The IRIS webpage provides a listing of all forms available through IRIS by tax year.</p>
<p>Can we file 1099-INT via IRIS?</p>	<p>The Form 1099-INT may be filed through IRIS for tax years 2022 and later. A list of available forms to be filed through IRIS by tax year is available on the IRIS webpage.</p>
<p>IRIS and 1095 filings</p>	<p>The Form 1095 can be filed on the AIR intake system. This form is currently unavailable to file in IRIS.</p>
<p>Getting 940 series on the IRIS system</p>	<p>The IRIS system intakes Information Forms only, The 940 series are employment tax returns and can be electronically filed through MeF. Please visit E-file employment tax forms for more information.</p>



Other Registration Questions

Question:	Response:
Reconsider the signature requirements when updating the IRIS application for the annual software ID. All “Responsible Officials” must sign after updating the IRIS Software Package for TY25. Refer to MeF process - same platform but much simpler.	This suggestion will be elevated. Thank you
For the following questions/topics: Setting up access A2A Transmitters A2A submissions for schools using PeopleSoft/Oracle Discussions about 1099s and the IRIS system Type of file to be uploaded 1099-NECs File formats and DEV tools Using pre-printed forms with IRIS	More information is needed to answer your specific question. Information about the: - Obtaining an IRS TCC can be found in Publication 5903 - Taxpayer Portal can be found in Publication 5717. - A2A can be found in Publication 5718.
Processing 1099s through FIRE FIRE TCC	This call is to share information about the IRIS system. We do not have information about filing through FIRE.
Overtime and W-2	Form W-2 is not filed through the IRIS system, and we don’t have information about the form. We do not have any information about the overtime change in the One Big Beautiful Bill.



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)

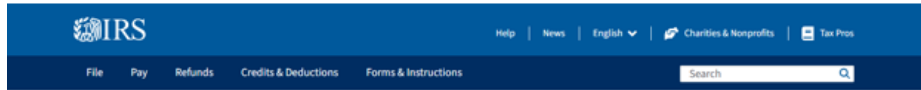
www.irs.gov/iris - a website that provides general information about IRIS

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

www.IRS.gov/IRIS



Home / File / E-file information returns with IRIS

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](#)
- [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



2022 / 2021 / 5 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, [go 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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- 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.

Control Code (TCC).
 It can only be used

tion to

software, you can use

with these steps:

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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



IRIS 101

[File](#) [Pay](#) [Refunds](#) [Credits & Deductions](#) [Forms & Instructions](#)

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Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer Organization (CPEO)

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](#)

Get notified about IRIS

For email updates on IRIS, [subscribe to QuickAlerts for IRIS](#).

Meeting notes

View slides and questions and answers from meetings.

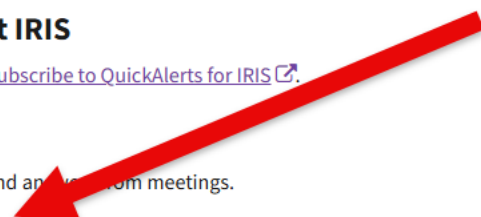
[IRIS 101 PowerPoint](#)



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[Information returns intake system](#)

[FAQS](#)





IRIS FAQs

www.IRS.gov/IRIS



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IRIS working group meetings and notes

Enrolled agents

Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer

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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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Electronic filing options for business and self-employed taxpayers

Modernized e-File forms

Meeting notes

View slides and questions and answers from meetings.

2025

[2025 IRIS Working Group PowerPoint index](#) PDF

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 - [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

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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
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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	



Questions

Chat is now open for questions.



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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.**
- **IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026.**