

**Information Returns Intake System (IRIS)
Working Group Questions and Answers
February 12, 2025**

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

General Information:

- Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to [IRIS working group meetings and notes](#) following the call.
- Meetings are not recorded. The PowerPoint will be posted on the IRIS working group meetings and notes web page: [IRIS working group meetings and notes](#).
- All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: [IRIS working group meetings and notes](#).
- Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.
- Businesses will need to decide when to switch from FIRE to IRIS. We do recommend you start to familiarize yourself with IRIS before FIRE shuts down.
- We do not have a date or timeline when IRIS will replace AIR.
- IRIS does not have an email address or another method to submit typed out inquiries or suggestions. Information may be submitted through the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. (EST). Listen to all menu options.
Toll-free: 866-937-4130
International: 470-769-5100
TTY/TDD: 866-937-4130
The IRS welcomes call via your choice of relay.
- IRIS Publications are on the [IRIS webpage](#):
 - 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, IRIS Test Package for Information Returns.

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

1. For 1099-QA, does the Payer Taxpayer ID Number have to match the TCC TIN in IRIS portal?

Response: If the TCC is Issuer, then the EIN on the TCC application must match the EIN of Issuer.

If the TCC role is Transmitter, then the Issuer's EIN (on the form) does not have to match the EIN on the TCC application. However, the Issuer's TIN and name must match IRS records.

IRIS Questions:

2. Any plans to get an email setup to ask questions about IRIS?

Response: There are no plans to establish an IRIS email address. We are looking into options to submit questions in writing.

3. I thought it began at 2pm, not ended.

Response: The IRIS Working Group meets are usually held the second Wednesday of each month at 1:00 p.m. (ET). The chat was left open until 2:15 ET for questions.

4. Since the NEC filing deadline has passed, can a business still file through A2A? If so, how long will this option remain available?

Response: You may file 1099-NECs and other forms after the due dates throughout the entire processing year.

5. I completed a 1099 data entry and indicating there was state filing and input the information for the state and amount on the following screen. I print screened these pages. However, after submission when I went to go print the forms, the state amount was blank. I went back and did a corrected form and the same result. None of the other 1099's I reported had that issue and they all used the state filing program.

Response: Additional information is needed to research this question. Please contact the help desk if you selected CF/SF, checked the states, entered amounts in the state fields as shown on the WG presentation and the state fields are blank.

6. Where can we find the rules for Name and address special characters, like "&" or "-" or "#" etc. in the TIN matching?

Response: The CSV File Formatting Guidelines provide a list of allowable characters for each field and are available on the Taxpayer Portal. To find the Formatting Guidelines: in the Taxpayer Portal, click 'Upload CSV with Form Data', 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.

Tips for troubleshooting CSV errors are provided in [Publication 5717](#) (Rev. 9-2024).

7. Is there a csv file with the headers already loaded?

Response: CSV File templates can be found on the IRIS Dashboard under "Upload CSV with Form Data" icon. After selecting the icon, you can download each CSV template with the headers for the forms you need to file.

8. When I went to file the NEC, DIV, and MISC types this year, the headers seemed to have changed. Is there a list of the changes somewhere so I know what is different from last year like they do on the eFW2?

Response: Most CSV template changes are based on form changes. Form updates are generally made in late summer, early fall. You can monitor [IRS.gov/IRIS](https://www.irs.gov/IRIS) for publications. We will take this request under consideration.

9. I work for a software developer, and we create the csv file for our customers to upload. However, the customers always get a message that the headers don't match, even though from what we can see they match the template exactly. Is there someone we can contact to have them look at our headers so we can correct whatever the error is?

Response: We recommend you download a copy of the CSV templates from the Taxpayer Portal and verify that the template headers you are using match exactly. This includes spaces, commas, spelling. It may also be the user may not be importing it as a CSV file. [Publication 5717](#) has a CSV section and some of the Working Group decks have detailed information.

10. How long does it take for IRS to send result of a filing? (Accepted, with errors etc.)

Response: After the submission, the acknowledgement is usually available within a few minutes; however, processing can take up to 7 days.

11. If accepted, and the "Notification" box has Recipient file ready for download, is there action required?

Response: An 'Accepted' status means the IRS has completed processing and found no errors. No additional actions are required. Status definitions are provided in [Publication 5717](#). It is the filer's responsibility to provide a copy of the form to the recipient.

12. When I get a status of "Accepted With Errors" does that mean the filing is complete, or does that mean it "will" be complete once the errors are taken care of?

Response: Status Definitions for Submitted Forms are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A). The Publications are available on the [IRIS webpage](#). 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.

13. Assuming a business filed NEC and got rejected for sending their business information incorrectly, do they have to send a mail to IRS to correct it or can they do a correction return?

Response: Rejections should be refiled as replacements electronically. Replacements provide a 60-day grace period to correct the errors and refile without penalty for late filing.

14. Is recipient TIN redaction being considered for the future?

Response: This was previously elevated up, but we don't have any additional information at this time.

15. For the business rule S1H001 Phone Number in Issuer Detail must have a value. Can the value be all zeros?

Response: Although the system will accept all zeroes, please be advised that according to [Publication 1179](#), General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns:

- Each recipient statement of Form 1099-B, 1099-DIV, 1099-INT, 1099-OID, or 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.
- Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-K, 1099-INT, 1099-LS, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-NEC, 1099-Q, 1099-R (for qualified long-term care insurance contracts under combined arrangements only), 1099-S, 1099-SA, 1099-SB, and 5498-SA must include the direct access telephone number of an individual who can answer questions about the statement.
- Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-QA, 1099-R (payments other than qualified long-term care insurance contracts under combined arrangements), 3921, 3922, 5498, 5498-ESA, and 5498-QA are encouraged to furnish telephone numbers at which recipients of the form(s) can reach a person familiar with the information reported.

16. How do we file Corrected 1099 NECs through IRIS?

Response: 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](#).

17. If a business files through one system /software vendor, can they send their corrections through another system/software vendor.

Response: Companies may file corrections with a different vendor; however, you will need to obtain the OriginalUniqueSubmissionID from the original filer.

For forms submitted through A2A, information about Third-Party Transmitters is available in [Publication 5718](#) Section 1.3.3.

When filing through a Third-Party Transmitter obtain the following for each submission filed on your behalf:

- A copy of all electronic records within each submission, along with the Receipt ID for the transmission in which they were filed.
- The transmission Acknowledgement that includes the Status that is returned when processing is complete (Accepted, Accepted with Errors, Partially Accepted, Rejected) and a detailed list of errors, if any.

Note: The items cited above are critical to your ability to make corrections should your Third-party Transmitter is no longer available to file corrections on your behalf.

Only those persons listed as an Authorized User on the IRIS Application for TCC qualify to receive information about a Receipt ID associated with a TCC listed on that application.

For forms submitted through the Taxpayer Portal, the vendor who filed the original form will need to submit the correction.

18. Is it best to submit each 1099 separate rather than bulk so it is easier to find errors?

Response: Both options are available to you. You should use the option that best suits your business needs.

19. Where can I download the 1096 form?

Response: Form 1096 is the transmittal form used when filing paper information returns. The data elements contained on Form 1096 are included in the IRIS Schema Submission Header. Form 1096 is not able to be download from IRIS.

20. Does the 1096 form not exist anymore for electronic transfers?

Response: The IRIS system does not use Form 1096. The information is included in the A2A schema and included in the Taxpayer Portal Wireframes.

21. We are going to make A2A integration with IRIS in our ERP system and we want our users (issuers) to file tax forms using our Transmitter TCC. We got the IRIS Client ID and Transmitter TCC, so issuers only need to obtain an IRIS User ID by giving consent on the IRS website using our Client ID.

However, this approach poses a risk: a malicious actor could potentially guess an issuer's IRIS User ID and submit fraudulent tax forms on their behalf. How can we prevent brute-force attacks on IRIS User IDs?

Response: Please call the Help Desk at the number listed in the General Section and reference you have questions about the API Client ID and Processes.

22. Where is the working group index file?

Response: The working group index is listed in the back of the February 2025 PowerPoint. A working group index will be created and loaded to the IRIS working group meeting and notes webpage.

Non-IRIS Related Questions:

23. Is there a way to test EIN Match prior to year-end so we are not scurrying to contact vendors and figure out the issue?

Response: You may verify TINs using the TIN Matching Service. Please refer to [Publication 2108-A](#) version 5/2024.

24. What if you find error and need vendors SS# (instead of EIN#) and they won't provide to correct error - how do we handle this?

Response: Please refer to [Publication 1281](#), Backup Withholding For Missing and Incorrect Name/TINs. Part 2 Question 9 provides guidance for this situation.

25. If we submitted via paper and mailed forms, but now know we need to submit electronically, what should we do?

Response: Do not file electronically. Filing electronically will cause duplicate filings of your forms.

26. Are new FIRE TCCs being approved, or are new filers required to use IRIS?

Response: You may use FIRE or IRIS to file your Information Returns. TCCs are not interchangeable between intake systems. If you want to use FIRE, you will need to apply for a FIRE TCC. Don't submit the same form on both systems, as this will require corrections.

Registration Questions:

1. Anything and everything on 1099s.

Response: Forms and instructions are available on www.irs.gov. E-filing through IRIS is available in in Publication 5718 for A2A filers and Publication 5717 for Taxpayer Portal filers. The Publications are available on the [IRIS webpage](#).

2. I'm looking specifically for 1099 and 1096 information for a Nonprofit business. I would also like to know about Individual returns and e-filing 1040.

Response: Forms and instructions are available on www.irs.gov. E-filing through IRIS is available in in Publication 5718 for A2A filers and Publication 5717 for Taxpayer Portal filers. The Publications are available on the [IRIS webpage](#). The IRIS Working Group call is to answer questions about filing information returns through IRIS. We do not have information about Form 1040, Individual Tax Returns. Form 1040 is filed through the MeF system, please reach out to the MeF contacts.

3. 1099 e-file process.

Response: IRIS e-file processes are explained in Publication 5718 for A2A filers and Publication 5717 for Taxpayer Portal filers. The Publications are available on the [IRIS webpage](#).

4. Just a quick cover on the best practices for transmitting error free information returns will be wonderful!

Response: Errors flag for different reasons and we need additional information on which errors you need help with. One of the most common errors is the TIN and Name mismatches, recipients and filers should verify their information with the Social Security Administration and/or the Internal Revenue Service. We also recommend you review the form instructions, and the General Instructions for Certain Information returns for required fields.

5. I would like to see a training video for first-time transmitters to the IRS.

Response: We are working to get videos posted.

6. Can these 1099s be generated on the fly, without a bulk upload? And if yes, is TCC code still required?

Response: 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. Please refer to [Publication 5717](#), Information Returns Intake System (IRIS) Taxpayer Portal User Guide. You will need a separate TCC to file through the Taxpayer Portal if your TCC is for A2A.

7. Why doesn't the online fill in form match the actual 1099 forms?

Response: The Taxpayer Portal was designed to follow the 1099 forms as closely as possible. We are not able to populate a form and allow for data entry due to some field requirements. The Taxpayer Portal provides drop down selections and radio dial buttons to select options that are required on forms.

8. I'd like some training or samples being shown for the CSV file.

Response: Information about filing CSV files is available in detail in the March 2024 Working Group PowerPoint and the December 2023 Working Group PowerPoint. Additional information is provided in [Publication 5717](#). We are working to get some videos uploaded to the webpage.

9. Why are templates not available until you sign up for IRIS? There is a need to understand what information is needed and in exactly what format / order.

Response: The template is not an intake method but simply a tool for uploading data into the Taxpayer Portal instead of keying in each form. The user still needs to validate the information and select "submit".

10. Address and name formats required - and what symbols should not be used in addresses.

Response: The CSV File Formatting Guidelines provide a list of allowable characters for each field and are available on the Taxpayer Portal. To find the Formatting Guidelines: in the Taxpayer Portal, click 'Upload CSV with Form Data', 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.

Tips for troubleshooting CSV errors are provided in [Publication 5717](#) (Rev. 9-2024).

11. Formatting of the recipient forms for download and CSV upload limits.

Response: IRIS provides the current version of recipient copies in PDF.

The IRIS Taxpayer portal has a limit of 100 records per CSV file; however, you may submit an unlimited number of CSV files.

12. Glitches in the system. For example, once 1099's have been transmitted to IRS, the recipient copies won't download for an extended period of time. These need to be sent to recipients but can't print them out.

Response: A Known Issue was reported on January 13, 2025, regarding PDF issues. A fix was deployed on January 14, 2025, and you should be able to download the PDFs now. Known Issues are available on the [IRIS known issues and solutions](#) webpage.

13. Printing 1099 NEC did not allow the separation of each individual year.

Response: A [Known Issue](#) was reported on January 13, 2025, regarding PDF issues. A fix was deployed on January 14, 2025, and you should be able to download the PDFs now. PDFs for separate tax years will download separately.

14. IRIS taxpayer portal - I have been corrected the form once and not allowed to correct twice. Do I write a letter to IRS to request a correction?

Response: A Known Issue was reported on January 27, 2025, about not being able to submit corrections on a previously submitted corrected form. A fix was deployed on February 10, 2025, and you should be able to submit the corrections now. Known Issuer are available on the [IRIS known issues and solutions](#) webpage.

15. How to correct a 1099 when we have already done one correction. We are blocked from making another correction and I don't see what we can do to make changes within IRIS.

Response: A Known Issue was reported on January 27, 2025, about not being able to submit corrections on a previously submitted corrected form. A fix was deployed on February 10, 2025, and you should be able to submit the corrections now. Known Issuer are available on the [IRIS known issues and solutions](#) webpage.

16. How to figure out which 1099 has an error in the file when all of them say Accepted with Errors.

Response: For A2A filers, a list of errors is provided as part of the Acknowledgement Response.

Errors in the Taxpayer Portal are shown on the Submitted Forms page, Select the Transmission Status link and the table will show the record ID and error message for the form that has the error.

17. Accepted with errors - what actions do I need to take? W9 - how can we verify info matches IRIS so that we are not rushing to fix before 1/31/XX. Vendors don't know how they are set up with IRS? Do we get penalized?

Response: Status Definitions for Submitted Forms are explained in Publication 5717 for information returns transmitted through the Taxpayer Portal and Publication 5718 for information returns transmitted through Application to Application (A2A). The Publications are available on the [IRIS webpage](#). 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.

You may verify TINs using the TIN Matching Service. Please refer to [Publication 2108-A](#) version 5/2024.

Vendors complete Form SS-4, Application for Employer Identification Number (EIN) with the Internal Revenue Service (IRS) and provide their business name, address and other information. Any changes to their information should be sent to the IRS to ensure the EIN information is up to date. Vendors may call the Business & Specialty Tax Line at 800-829-4933 to confirm their business name and EIN or request EIN Verification Letter 147C. The hours of operation are 7:00 a.m. - 7:00 p.m. local time, Monday through Friday.

We don't process or abate penalties. There are certain situations when a status of Accepted with Errors may receive a letter of proposed penalty. The submissions with TIN Name mismatches could result in a penalty. IRIS provides this information upfront to help limit the amount of CP2100 notices. Additional information about TIN name mismatch was previously provided in the 2024 January, February, March and May slides. Additional information about CP2100 and CP 2100A is available on www.irs.gov by entering the form number in the search box.

18. Rejection and how to fix.

Response: Errors for A2A are provided as part of the Acknowledgement Errors flagged in the Taxpayer Portal may be viewed by going to the Submitted Forms page, Select the Transmission Status link and the table will show the record ID and error message for the form that has the error.

Instructions for submitting a Replacement are available in Publication 5717 for Taxpayer Portal filers and Publication 5718 for A2A filers. The Publications are available on the [IRIS webpage](#).

19. Information on rejection due to filing errors, state filing.

Response: Errors for A2A are provided as part of the Acknowledgement Errors flagged in the Taxpayer Portal may be viewed by going to the Submitted Forms page, Select the Transmission Status link and the table will show the record ID and error message for the form that has the error.

Information about state filing is available in Publication 5717 for filers using the Taxpayer Portal and Publication 5718 for filers using A2A. The Publications are available on the [IRIS webpage](#). Information about state filings is also available in the publications.

If you have a specific question, please call the Help Desk at the number in the General Section above.

20. How do we get the UniqueRecordId from the original filer. They only provided us with copies of the forms. We did not get any type of transmittal codes or record ids.

Response: For forms submitted through A2A, information about Third-Party Transmitters is available in [Publication 5718](#) Section 1.3.3.

When filing through a Third-Party Transmitter obtain the following for each submission filed on your behalf:

A copy of all electronic records within each submission, along with the Receipt ID for the transmission in which they were filed.

The transmission Acknowledgement that includes the Status that is returned when processing is complete (Accepted, Accepted With Errors, Partially Accepted, Rejected) and a detailed list of errors, if any.

Note: The items cited above are critical to your ability to make corrections should your Third-party Transmitter go out of business or be otherwise unavailable to file corrections on your behalf.

Only those persons listed as an Authorized User on the IRIS Application for TCC qualify to receive information about a Receipt ID associated with a TCC listed on that application.

For forms submitted through the Taxpayer Portal, the vendor who filed the original form will need to submit the correction.

21. What is the best way to generate and provide our client with an acceptance report?

Response: IRIS does not have a functionality related to third-party reporting. You may provide the Acknowledgement that you receive for the transmission with their submitted forms.

22. I am not able to submit - the application gets stuck at the "start" step and doesn't move forward. I have tried several different devices and browsers.

Response: If this is related to a CSV file upload, a [Known Issue](#) was reported on January 27, 2025, and the issue was resolved on February 10, 2025. If the start button is grayed out or the system won't move forward it means the file is missing

required information. Please verify each column in the file has the required information by comparing it to the CSV Template Formatting Guidelines. If this question is not about the CSV file upload, please call the Help Desk at the number listed in the General Section above to provide additional information.

23. The format in which information is collected in IRIS.

Response: A2A uses Extensible Markup Language (XML) format, allowing users to bulk file large volumes of information returns.

24. When will schemas be updated to report cents for all currency fields?

Response: Schemas were updated to allow dollar and cents for TY24/PY25.

25. Issues related to server certifications trying to interact via A2A.

Response: Detailed information about the API is available in the Oct 2024 Working Group PowerPoint.

26. How to get through the application process in order to get the toolkit. We've been having issues with applications since October.

Response: Please call the Help Desk at the number listed in the General Section above if you need assistance completing your IRIS TCC Application or for questions about the e-Services application (to obtain IRIS schema) call 866-255-0654. The IRIS toolkit is still in development.

27. How do I get a RO to sign an application for TCC if they don't have a business tax account?

Response: A business tax account is not needed. Users will register by creating an ID.me account or use a previously created ID.me account. This will validate their identities using the latest authentication process prior to completing the IRIS Application for Transmitter Control Code (TCC).

Many of the IRS online services applications have already switched to ID.me. If an e-Services user has already created an ID.me account, they won't need to create another account. This would include users that have created an ID.me account with another organization outside of the IRS.

28. How to properly transition into electronically filing online and getting through the testing process.

Response: A tutorial is provided in the November 2023 Working Group PowerPoint and additional information is in [Publication 5719](#).

29. Recipient TIN/SSN Redaction on Forms & option for additional IRIS users under a firm.

Response: We've elevated this request and will share information as soon as it becomes available.

Please refer to [Publication 5903](#), IRIS Application for TCC Tutorial, which provides information for completing an application, making edits, and authorized user limits.

30. Will a redacted feature be added in the future?

Response: We've elevated this request and will share information as soon as it becomes available.

31. Confirmation of e filing forms 1099s: How to receive/retrieve confirmation from IRIS.

Response: A2A filers need to request the status and acknowledgement. Please refer to [Publication 5718](#).

The Taxpayer Portal confirmation can be found on the 'View Submitted Forms' page.

32. Any deprecation plans / expectations for FIRE.

Response: There is no date for when FIRE will be retired. Once a date is determined it will be shared.

33. Not a topic, but the last 3 months when I try to join it says I'm logged in 3 other places and 2A: can't join, that is not the case, and I never get in. It used to work fine before that but is a real hassle the last 3 times.

Response: We don't know why you can't connect to the call via Teams. After registering for each meeting, you should be able to join the calls. You may want to try clearing the data on the Teams app and signing out and signing back in. You may need to contact your system administrator.

34. No specific topics, but I have a comment. For the last 2 meetings, I was unable to access the chat functionality to view/read/ask questions as if I didn't have permissions for that.

Response: The chat function is turned off at the beginning of the meeting and turned on at the start of the Q&A session.

35. Why do processing errors for W-2s result in a Civil penalty without warning or explanation?

Response: The IRIS group is not involved in W-2 processes or civil penalties. For more information, please visit the [Penalty webpage](#).