Information Returns Intake System (IRIS)

Working Group Questions and Answers

January 14, 2026

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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.

Important Note:

IRS is targeting the retirement of the Filing Information Returns Electronically (FIRE) system at the end of December 2026. IRIS will be the only intake system available for FIRE related forms and the 1099-DA forms beginning in January 2027.

More information will follow through this Working Group, IRS.gov, Publication updates, and other meetings where IRIS topics are discussed.

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.

- Businesses will need to decide when to switch from FIRE to IRIS. We 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 suggestions. Please call the Help Desk Monday through Friday 7:30 am – 7:00 pm ET to submit suggestions or address account questions. 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. This is my first year using IRIS and I'm a transmitter. If I upload everything using the CSV files, do I still need to register the issuer info first?

    Response: A transmitter using the taxpayer portal, needs to obtain a transmitter TCC and will not need an issuer TCC.
    Please refer to Publication 5903for additional information.

2. When uploading 1099-INTS on behalf of a government agency, would I be the "issuer" or "transmitter"?

    Response: Publication 5903, Part 1 defines each role. Each filer will need to determine if they are an Issuer, a business that only transmits forms for the company listed on the TCC application or a Transmitter, a company that transmits forms on behalf of their own company and/or for other businesses not listed on the application.

3. I am still confused between Transmitter and Issuer. I have a software package and create all 1099Rs for my retirees. I file directly with the IRS in FIRE and send the file over. Am I a transmitter or Issuer? The slide is not clear to me when it discusses "my own information returns and transmit for others".

    Response: If you transmit forms for your company and other companies (the Issuer information is different than the TCC information) then you are a transmitter.
    Please refer to Publication 5903 for additional information.

4. This will be my second tax season; I have to file a W-2 and W-3 for my client. If I created a profile as a transmitter, how long would it take for me to create a profile and file these forms? *And be approved

    Response: TCCs may be assigned within 48 hours but may take up to 45 days. Forms W-2 and W-3 are filed through the Social Security Administration and are not available to be filed through IRIS.

5. I have a Completed application Status. Do I still wait for Acceptance?

    Response: Completed status means the TCC was assigned, and you may sign into your TCC application to obtain your TCC.
    Please refer to Publication 5903 for additional information.

6. When TCC is not authorized to participate in combined filing because it's not marked on the application, is the report error the only place that alerts the filer about this fact?

Response: The business rule will flag and alert filers their TCC application is set up for combined federal/state filing (CF/SF). Filers may update their TCC application if they want to participate in the CF/SF program.

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.

7. When I selected my organization for the application type IRIS TCC, it gave me an error: I received the same error a few times when selecting the TIN M application type and I would sign out and back in and was able to get in. Why am I getting this error sometimes and not others?

    Response: Ensure you are not using a favorite or a bookmark.

    Go to [IRIS application for TCC | Internal Revenue Service]
    Click on the 'Access IRIS Application for TCC' Sign in using your existing account. If you don't already have one, create an account.
    The system will take you to the 'Select Your Organization' page.
    Select 'Individual', the system will take you to the 'External Services Authorization Management
    (ESAM)' landing page.
    Click on the arrow next to 'New Application' and select 'IRIS Application for TCC'.
    If you do not see the 'Select Your Organization' page and the option to apply is not available: Select 'Profile' at the top of the page.
    Select 'Switch Organization' Follow the steps above.

    If you are still having issues after following the steps above, please call the Help Desk at the number above in the General Section.

8. Does an issuer have to have an API Client ID?

    Response: API Client IDs are required when transmitting through the IRIS A2A system. Please refer to Publication 5718 for additional information.

9. Does a new Client ID need to be created for IRIS, or can an existing Client ID be used for IRS TIN Matching? Assume the existing client ID was updated to have 'IRIS' checked off. We're getting a "The Transmitter Control Code (TCC) must match the TCC for this transmitter in the IRS database." error message when fetching the status of an ATS submission despite the TCC being approved for IRIS. Not sure why we're getting that error.

    Response: You can use your existing Client ID, if you already have one for another system. However, you must create a new Client ID if your existing Client ID Application is only for Income Verification Express Services (IVES) Forms Based Processing (FBP).

The error is flagging because the Transmitter group information doesn't contain the EIN and business name listed on the TCC application. The ATS scenario has the following Note: The Transmitter group should contain the EIN listed on the TCC application.

10. When accessing my application, I get an error code 8099 why?

    Response: Completely close the web browser, clear the cache, and sign in again.
    Set www.irs.gov as the only shortcut/favorite. Go to the login page by clicking Tax Pros > Access e-Services > Select appropriate application or by using Keyword ‘e-Services’ in the irs.gov search field.
    Tip: Don’t use a search engine to find e-Services

IRIS ATS:

11. Can we submit a "test" form before we submit the final?

    Response: Issuers, Transmitters and Software Developers transmitting through A2A are required to complete ATS testing prior to submitting in Production. Please refer to Publication 5719 .pdf for additional information.
    The Taxpayer Portal does not have a test site.

12. A2A ATS only returning Not Found status, listed as known issue since 12/3. Is there an expected fix date? This is blocking certification since unprocessed originals cannot be corrected. The call center has hung up on us the last several days due to call volume. It rang for over 2 hours today with no answer.

    Response: This issue has been resolved, and we will update the ATS Known Issues. You will need to resubmit the original transmission and then submit the correction submission.

IRIS Questions:

A2A

13. We’re a software developer, but when working on the A2A for the 940/941 we eventually discovered we could be held legally liable by the IRS for clients who had entered incorrect information (garbage in garbage out). We had to drop our plans to support A2A support for those forms as a result. My question is: Does the A2A part of the IRIS system have the same legal liability for software developers?

Response: An authorized agent filing on behalf of the payer does not relieve the payer of the liability for penalties for not filing a correct, complete, and timely Form 1096 and accompanying returns.

14. We provide Tax & Regulatory support for our clients, and we will be developing an IRIS A2A solution which will be developed (same solution) on all our clients' systems. We have our software TCC and API ID. After our software approval, do our clients need to have their own API ID or can they use ours? We assume our clients can use our software ID, is this correct? Our clients will be doing their own transmitting; would they only need an issuer or transmitter TCC?

    Response: Filers who purchase software and transmit their own forms will need to apply for their own TCC and complete the API Client ID steps provided in Publication 5718. Filers will need to decide if they are an Issuer, transmitting their own forms, or a Transmitter, transmitting their own forms and forms for other issuers.

15. Any SSL/TLS certificates needed to ensure the IRIS system accepts the A2A requests?

    Response: The IRIS A2A Channel uses the API Client ID to authenticate and authorize access to IRIS A2A services. After you receive your IRIS TCC, you must complete an API Client ID Application which will allow your software to communicate directly with IRS systems. While completing the API Client ID application, you will need to provide the JWKS file with use of valid X.509 digital security certificate.
    Please refer to Publication 5718 for additional information.

16. Is IRIS A2A experiencing any issues in Production? We successfully tested, but have not been able to successfully transmit yet, we are unsure if the error is our or at the IRS.

    Response: Open A2A issues can be found on the IRIS known issues and solutions webpage. Currently, there are two open issues.

17. I am a "transmitter" and will be using the A2A environment. I have a 2-part question. (I tried calling the help hotline but it says because of the influx of calls, my call cannot be answered. I have a phone number of 866-937-4130. Is there a different phone number we should be calling with questions/help?) #1) We are trying to get our "testing" completed so that when we are ready to upload our final 1099's, we are ready for the "production" upload. The "IRIS 101" pdf isn't specific on how to submit the.xml files for testing and production when we log into the IRIS dashboard (only shows option for uploading CSV file). It shows a way to upload CSV files, but not XML files.
    How/where do we upload the testing files (xml format)? And how/where do we upload the real production files (also xml format)? #2) With our file uploads, are we

able to use TIN Type: “unknown” or does it have to be “SSN” or “EIN”? Also, where is the link for the live chat?

Response: The phone number you have for the IRIS Help Desk is correct.
Publication 5719 provides the steps and links to IRIS ATS testing.
Files being submitted through IRIS A2A are not uploaded through the Taxpayer Portal.
Publication 5718 provides the steps and link to transmit into production through A2A.
The SOR package includes a word document titled "IRIS-IRIntake TransmiissionMessage" that breaks down each field and provides general information. Under the Recipient Detail Type, TINSubmittedTypeCdType, filers may use SSN, EIN or Unknown.
The link to the chat is on the eServices webpage.

18. With respect to schema versioning, a minor version change is not required but a major is. Is there a cutoff date when a major version might be made? Making schema changes will be a very time-consuming process. I didn't see any major version changes happening in previous tax years so is it fair to say this is not common? If we make a correction to a previous year record on version 1.0 it would also be acceptable to use the latest minor version for that correction for that specific tax year, correct? In other words, no need to track previous minor versions for any tax year. Will we ever have to be concerned about making a

    Response: We provide an early look in the spring and then provide the final package in late summer. In most cases, the final version is that, unless we have a late legislative change, etc. We only do a new schema versioning when there is a major change. Software developers should update their software to the most recent schema each year.

19. Will you be creating XML examples for all forms, especially 1042-S which was added this year?
    I don't see December's power point posted on the Working group site https://www.irs.gov/e-file-providers/iris-working-group-meetings-and-notes

    Response: A 1042-S XML example has not been created but we will elevate your suggestion. We will provide an update if a 1042-S XML example is created.
    The Software Developer Kit (SDK) was sent in the SOR package that will help create the schema.
    The December 2025 IRIS working group slides have been posted to the IRIS working group meetings and notes webpage. We apologize for the delay.

20. The schema files sent to SOR expire after 60 days. If they expire, is there another location that can be used to access the most recent schema files?

Response: Schemas are only available in the SOR file. If you don't open the schema package before the file expires, you will need to contact the IRIS Help Desk. The next SOR package is scheduled for February 19, 2026.

21. Is there a technical POC for software developers that are coding for A2A submissions?

    Response: IRIS doesn't have a technical POC for software developers. The SDK kit is available in the SOR package. If you need additional assistance with an error or have a question, please call the help desk at the phone number listed in the General section above or you may use the chat bot option on the eservices webpage. The help desk will escalate your issue if they cannot assist.

22. In the IRIS A2A XML, should the CFSFInd be set to 0 (false) if the transmitter is participating in CFSF but none of the submissions are for

    Response: Correct, if none of the states on the form participate in CF/SF program, then the CFSFInd should be "0".

23. It seems that the income fields now have 3 fields, when there is just 1 box. Is there a definition of which one is which? For example, Rents can be found in 3 spots. In Fire formats, there was only 1 value.
    Group 1) Form1099MISCDetailType
    Group 2) Form1099MISCTotalAmtGrpType
    Group 3) Form1099MISCTotalByStateGrptype

    Response: FIRE and IRIS use different file formatting. In the FIRE system, the end of Issuer “C” Record is similar to the TotalAmtGrp Types in IRIS.
    Group 1) FormXXXXXXXDetailType is the fields for each form in the submission.
    Group 2) Form1099MISCTotalAmtGrpType is the total groups for all the forms in the submission.
    Group 3) Form1099MISCTotalByStateGrpType is the total group for all the state fields.

    The SOR package includes a word document titled "IRIS-IRIntake TransmiissionMessage" that breaks down each field and provides general information.

24. For IRIS A2A processing, can transmission-level, submission-level, and record-level rejections occur together in a single acknowledgement, or is the validation performed in a strict sequence?
    Specifically, does IRIS first perform transmission-level validation, and only if that passes does it proceed to submission-level validation, and then to record-level validation?

Or is there a scenario where multiple levels of validation errors (for example, submission-level and record-level) can be returned at the same time for the same transmission?

Response: IRIS validates at the transmission level, then the submission and then at the form level. Rejections are only made at the transmission and submission levels. If a transmission is rejected at the transmission level, the file has not been validated at the submission level. A transmission may have flagged errors at the transmission, submission and record level if the errors did not cause the transmission to reject.
Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications, section 4 How IRIS Validates Your Transmission explains the processing validation.

25. Not found is when you try to get the status of a submission with a receipt id.

    Response: More information is needed. Please call the Help Desk at the phone number listed in the General section above.

26. IRIS API supports up to 100MB payload per request which might cause some slowness/challenges especially when the more requests come in with approaching deadline. Do you see that as RISK? Any plans to mitigate it?

    Response: We monitor the system's performance and don't know of any risk currently. If the system experiences slowness our IT team is prepared to mitigate it.

27. Last week, we began receiving a 403 error on our IRIS A2A submissions. We emailed the help desk twice to schedule an appointment to discuss, but we have not heard back from them. What is the expected wait time to hear back on these inquiries?

    Response: 403 error code means there's an issue with your access. Please verify your Auth key is valid and your TCC is in complete status. If the error continues, please call the Help desk at the number above in the General section.
    IRIS help desk doesn't have an email. Sending an email to another help desk will delay responses or a response will not be provided. To contact the IRIS help desk you should call the number above in the general section or use the chat bot feature on the e-services webpage.

28. Has the IRS considered a working meeting for A2A developer questions?

    Response: The IRIS working group meeting is to answer questions for both intake systems. We have previously elevated this request and will provide more information if a separate meeting is established.

Taxpayer Portal

29. Would like to clarify from your presentation. Do the current Formatting Guidelines on the irs.gov website match the current templates on the taxpayer portal? We don't have access to the portal, so we rely on the guidelines being the same for programming purposes. If not, when will they be updated?

    Response: The IRIS Formatting Guidelines on the IRIS webpage were updated with the most current guidelines and match the templates on the Taxpayer Portal.

30. Column AM for 1042-S is giving me an error for SSN TINs that are not formatted as EINS. What is the fix?

    Response: The length must be exactly 9 characters. The field only allows digits and dashes only. Business TINs (EIN, QI-EIN) must be in XX-XXXXXXX format. Individual TINs (SSN, ITIN, ATIN) must be in XXX-XX-XXXX format. Undeterminable TINs
    (UND) must be in XXXXXXXXX format.

31. If the CSV file is rejected due to an error message, does it let you know which column or field the error is on?

    Response: If your CSV Template has an error, the file
    provides a list of the errors displaying the Row, Column Title and the Error Message.

32. Why does the 2nd address line not come out on forms for NEC?

    Response: For the Issuer and the Recipient address fields, address line 1 and 2 will populate on the PDF on the same line.

    For the Recipient, if address line 1 exceeds the length of the field it will populate into address line
    2. Depending on the length of address line 1, it will begin decreasing what is shown on address line 2 or not display it.

    If you are having issues where the address line 1 exceeds the field length but address line 2 is not populated, please call the Help Desk in the general section above to open a ticket and provide screen shots.

A2A and Taxpayer Portal

33. Will there be a charge or expense to use IRIS?

    Response: 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:

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) Specifications. If you file using a third-party, they may charge a fee.
2.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.
For more information about IRIS Taxpayer Portal, refer to Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

34. Is it still possible to upload via paper? Like this year with 1042 form (MeF)?

    Response: IRIS does not have an option to upload via paper.

35. For the past five years, I have been transmitting the Form1099-INT and Amended Form 1099-INT over the FIRE system. Will the IRIS system allow me to transmit files with multiple records?

    Response: The IRIS system allows filers to submit multiple records in a transmission. Each transmission may have several submissions. Each submission may contain one form type, with multiple records.
    Please refer to Publication 5717 for the Taxpayer Portal and Publication 5718 for A2A filers.

36. I have four to five 1099 MISC I need to file annually. Can I file directly through taxpayer portal and upload manual form.

    Response: You may file through the Taxpayer Portal by either manually creating the forms or through the CSV File upload.
    Please refer to Publication 5717 for additional information.

37. For states, are we able to get copies of the requirements for schema/table formats, file layout/etc. for the new file formats? XML, CSV, etc.? If yes, do you know what time of year these spec books would be available for any updates/changes? Currently, our systems are set up for the existing FIRE format. We would like to adapt to accommodate new IRIS file format to make it easier for taxpayers.

    Response: The IRIS schema folder is available to states in the FTA State Exchange system (SES) at the same location where MeF schema is located. All members who have access to MeF schema should also have access to IRIS schemas.

38. What does “may not contain leading, trailing and adjacent spaces” mean?an

    Response: It means that a space may not be entered at the beginning of an entry, at the end of an entry or in the middle of two words.

    For example, with an X representing a space, if you were to enter a name with extra spaces it would show as XJaneXXDoeXFlowersX. The space at the beginning and ending of the name are not allowed or the double space in-between Jane and Doe.

39. Please confirm if a person using SSN but has a DBA name, it's classified as "Business" instead of "Individual"? Thank you!

    Response: If the sole proprietor is the Issuer, they would enter their SSN and then have the option to enter the Issuer's name as a Business or provide a first or last name.

    If you want to include the DBA name, select Business and enter the Sole Proprietor's legal name in Business Name Line 1 and the DBA in Business Name line 2. The Issuer's DBA name will be displayed on the PDF copy.

    For the Recipient, follow the same steps above, but the DAB name will not display on the PDF copies.

    Additional information is available in the November 2024 WG PowerPoint Slides.

40. For an Individual doing business as “DBA” an LLC with an EIN how do you format the name on the 1099?

    Response: The legal name of the LLC should be on name line 1 and the DBA should be listed on name line 2.

41. If we get Accepted with Errors, or Partially Accepted, will you tell us exactly which record, and exactly what the issue was (Name mismatch, EIN mismatch, etc.?)

    Response: The IRIS system identifies the submission and record IDs containing errors. Due to disclosure laws, we cannot provide any information about the Name TIN mismatch or what is on the IRS’ records.

42. If you're submitting multiple submissions and you get "accepted with errors" or "partially accepted" how do you know which ones have errors? And then do you have to resubmit everything again?

    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. All forms within a rejected submission will need to be resubmitted.

Forms 'Accepted with Errors' should be corrected as soon as possible. Please refer to Publication 5718, for filing through A2A and Publication 5717, for filing through the Taxpayer Portal for more information.

43. Since there is an error message if TIN and Recipient information do not match, will there be an accessible database where we can search for and validate this information ourselves prior to submission?

    Response: IRIS completes issuer and recipient TIN validation on all forms at the time of submission and will report an error for name/TIN mismatches. Issuer Name/TIN mismatch will result in a rejection.
    Recipient Name/TIN mismatches may result in a TIN Validation error along with the status "Accepted with Errors".

    You may verify Recipient TINs using the TIN Matching Service. Please refer to Publication 2108, Federal Agency TIN Matching Program or visit the TIN Matching webpage.

44. For forms rejected due to business rule FXXX001 "FederalIncomeTaxWithheldAmount' appears excessive in relation to income amounts reported". How can the user file the form if the info is accurate?

    Response: Filers should refer to the General Instructions for Certain Information Returns and form specific instructions for information on what should be reported in the Federal Income Tax fields for each information return they file.

45. I noticed that if you edit an unsubmitted 1099 that you previously choose the Combined Federal/State Filing and previously provided the state, the check box on the date code drops off the page and you need to check the state box again during the edit. Can this be fixed?

    Response: We have elevated this and will provide an update when/if this is updated.

46. Pls go over corrections on accepted files

    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).
    Additional information is in the February 2024 and May 2 WG Slides.

47. When can we expect to have the ability to download 1099 forms with the recipient's SSN/EIN# redacted?

    Response: We previously elevated this request and will share information if/when redacted SSN/EINs is implemented.

48. Can both the FIRE system and IRIS portal system be used to submit 1099 forms for the same year? We have both TCC codes and would like to submit half of the forms using the FIRE System and the other half using the IRIS portal system. This will be the first year using the IRIS portal as a transmitter and want to make sure it works.

    Response: You may use FIRE or IRIS to file returns for TY2025/PY2026.

49. The working group meeting Q&As have not been posted since July. Is there an estimated date when these will be available?

    Response: We are working to update the prior year's questions and answers. We do not have a timeline currently.

FIRE to IRIS Transition Questions

50. You mentioned this is the LAST year for the use of the FIRE system. However, the FIRE system webpage states. Can you please clarify?

    Response: Tax Year 2026/Filing Season 2027 is the targeted date for the retirement of the Filing Information Returns Electronic (FIRE) system. FIRE is available through Tax Year 2025/Filing Season 2026.

51. Would there be a scenario where the FIRE system retirement date would be moved back?

    Response: Tax Year 2026/Processing Year 2027 is the targeted date for the retirement of the FIRE System.

52. Is there guidance for Foreign Issuers with no EIN? IRIS requires the EIN. Should they continue to file via FIRE?

    Response: We are currently working on a process for foreign entities to be able to transmit through IRIS. Separate instructions for foreign filers will be published when they are available.

53. When will guidance be provided on making prior year corrections for forms originally filed with the FIRE system since *Publication 5718* states that "Originals filed in FIRE must be corrected in FIRE and originals filed in IRIS A2A must be corrected in

IRIS A2A." yet you're indicating the FIRE system will be retired?

Response: The prior year correction process is still being developed. Guidance will be provided as soon as it's available.

Non-Domestic Filer Questions

54. Considering that foreign filers currently have no ability to apply for a TCC or begin development work for the IRIS connection, this situation places foreign entities at a significant disadvantage. Could you please clarify whether the IRS plans to extend the 2026 tax reporting deadline for foreign filers under these circumstances? Additionally, will foreign entities be permitted to continue submitting reports via the FIRE system? If not, please provide timeline when foreign entities can expect the start of application period for TCC

    Response: The target date to retire FIRE is December 31, 2026. We are currently working on a process for foreign entities to be able to transmit through IRIS. Separate instructions for foreign filers will be published when they are available.

55. Is the Taxpayer Portal available for non-domestic filers?

    Response: The IRIS TCC application requires a Social Security number (SSN) or individual tax identification number (ITIN) for system access and individual authentication. The IRS is aware that foreign individuals who are acting on behalf of their foreign employer (e.g., Foreign Entities, Foreign Financial Institutions, Qualified Intermediaries, etc.) may not be able to obtain an ITIN or SSN to complete the IRIS TCC application and continues to explore other ways for taxpayers to authenticate their identities, including a government-sponsored option.
    More information for foreign entities will be provided in a later working group call.