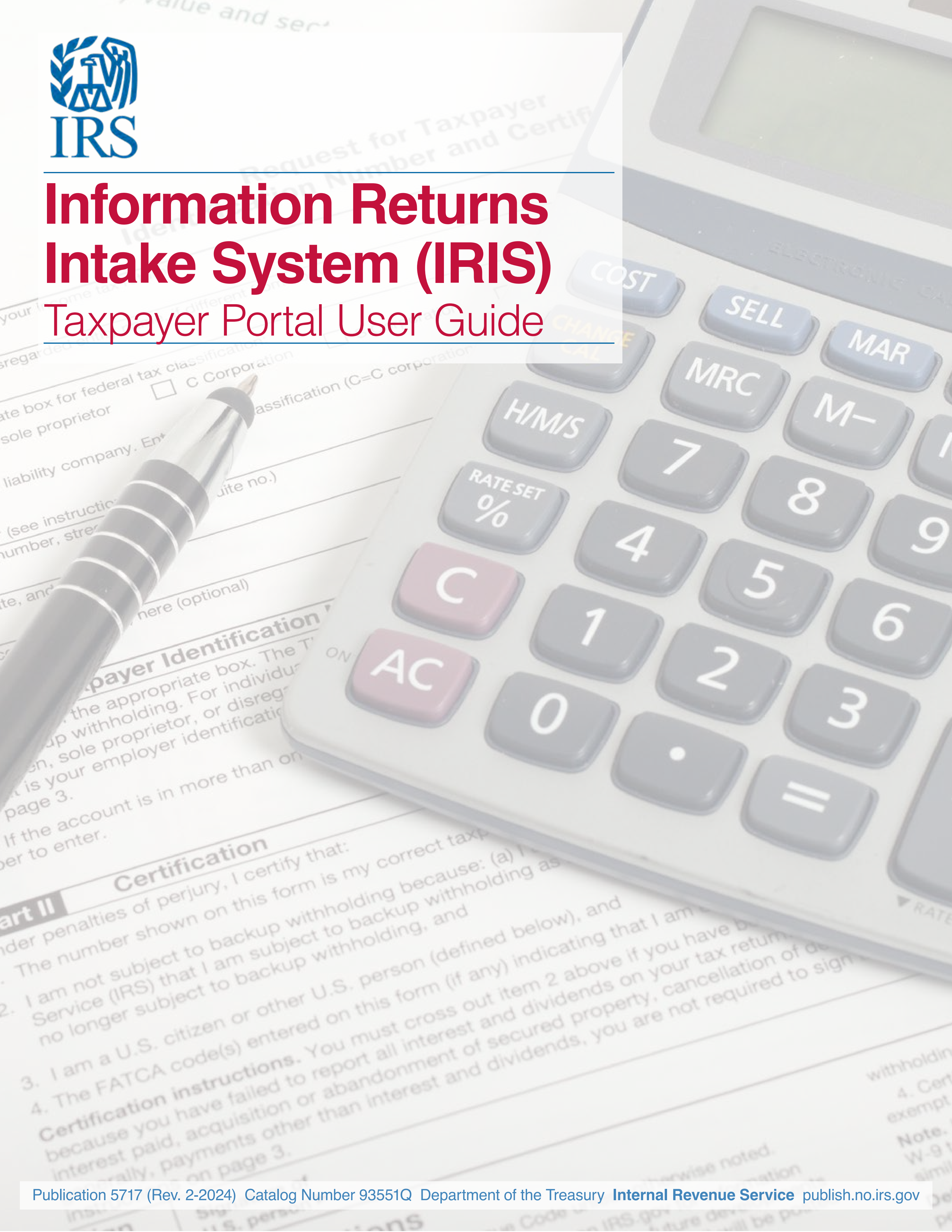

Information Returns Intake System (IRIS)

Taxpayer Portal User Guide

Publication 5717 (Rev. 2-2024) Catalog Number 93551Q Department of the Treasury **Internal Revenue Service** publish.no.irs.gov

Changes to October TY2023/PY2024 Revision

Location	Changes
Throughout Publication	Update Processing Year
Throughout Publication	Update Tax Years
Introduction	Added new sections *First Time Filers Quick Reference Guide*
Getting Started	Added new section *Registration*
Things you need to know before completing the IRIS Application for Transmitter Control Code	Added new sections *Access the IRIS Application for TCC, Application Approval/Completed, Revise Current TCC Information, and Deleted TCC*
Taxpayer Portal	Added new sections *Header, Dashboard Tiles, and Issuer Management*
Issuer Management	Added new sections *Saved Issuers Page, Issuer Information Page, View Issuer Information Page, and Edit Issuer Page*
Upload CSV and Form Data	Added new sections *Download File Template, Access Template Formatting Guidelines, Enter Form Data, Upload Your Completed CSV File, Troubleshoot Upload Error Messages, and Review and Submit Form Data*
Make A Correction	Updated section to include steps for making a correction
Additional Functions	Added new section *Submit A Replacement*
New Section	Added new section *Download Recipient Copies*
Request Automatic Extension	Updated section to include steps for filing an automatic extension
Other Helpful Information	Added new section *Retention Requirements*
Combined Federal/State Filing (CF/SF) Program	Added District of Columbia and Pennsylvania to table

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Introduction

First Time Filers Quick Reference Guide

The Taxpayer First Act (TFA) was signed into law in July 2019. TFA Provision 2102, Internet Platform for 1099 Filings, required the IRS to develop an Internet portal by January 1, 2023, to allow taxpayers the ability to electronically file Forms 1099. The Information Returns Intake System (IRIS) was developed as a result of this legislation.

The Information Returns Intake System (IRIS) 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 .csv file. This portal allows taxpayers to:

- Electronically prepare (create, edit, and view) and file information returns without software or service provider
- Download and print the recipient copy of information returns for distribution to payees
- Maintain a record of completed, filed and distributed information forms
- Perform basic validation of data before submission
- File up to 100 forms per submission
- Participate in the Combined Federal/State Filing Program (CF/SF), refer to the CF/SF Program section for more information
- Request automatic extensions; and
- File certain corrected information returns

The IRS also 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.

On February 21, 2023, the Department of the Treasury and the Internal Revenue Service published final regulations reducing the threshold for filing returns and other documents electronically. These regulations require filers of 10 or more information returns in a calendar year beginning in 2024, tax year 2023, to file those information returns electronically. Corrected information returns MUST be filed electronically if the original return was required to be submitted electronically. Corrected information returns are not counted when calculating the aggregate number of information returns to determine if you are required to file electronically. For more information about the regulations and the reduced threshold to electronically file, refer to the IRS and **Treasury's final regulations on e-file** and the **IRIS** webpages.

If you currently use the FIRE system or a third-party provider to prepare and transmit your information returns to the IRS, you can continue to use those systems and/or providers. You are not required to transition to IRIS. Please keep in mind, the FIRE system will be available for filing. Any TCC(s) obtained to use the FIRE system cannot be used for IRIS. IRIS and the FIRE System are separate systems, and each require their own TCC. Do not file copies of the forms submitted in the FIRE system in IRIS. This will result in duplicate filing. To learn more information about other electronic filing methods, please visit **www.irs.gov/inforeturn**.

Who Can Participate?

Any entity with an Employer Identification Number (EIN) can file electronically via IRIS for calendar year 2022 and beyond.

Forms Available to file via Taxpayer Portal

- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments*
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third-Party Network Transactions
- Form 1099-LS, Reportable Life Insurance Sale
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Income
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)
- Form 1099-QA, Payments from Distributions From ABLE Accounts
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
- Form1099-SB, Seller's Investment in Life Insurance Contract

*This form is only filed by the Internal Revenue Service (IRS)

You don't need to file a Form 1096 when using IRIS. To file other information returns, please visit **www.irs.gov/inforeturn**. *This forms listing is subject to change in future tax years.*

Getting Started

Registration

All transmitters who file information returns electronically are required to request authorization to file. To transmit files through the Taxpayer Portal, you will need an IRIS TCC for your firm and/or business. Each user is required to create an account or sign-in using their existing credentials to validate their identities using the latest authentication process.

For more information, please visit **How to register for IRS online self-help tools Internal Revenue Service**. **Important:** Please advise all authorized users to set up an account **BEFORE** you add them to the application.

Things you need to know before completing the IRIS Application for TCC

The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned TCC for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter, you may transmit files for as many companies as you need to under one TCC.

A responsible official (RO) initiates and submits the IRIS Application for TCC electronically. Each RO must sign the terms of agreement using the five-digit PIN they created when they initially accessed the system. An application will receive a tracking number after saving it. Completing the application in a single session isn't a requirement.

The following information is necessary to complete each application:

- Firm's business structure
- Firm's (EIN) *(the system doesn't allow firms to use a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)*
- Firm's legal business name and business type
- Firm's doing business as name when it's different from the legal business name
- Business phone (phone country code and phone number)
- Business address (this must be a physical location, not a post office box)
- Mailing address when different than business address
- RO, contact and authorized delegate if applicable information must include:
  - SSN or ITIN
  - Date of birth
  - Contact information, including email address, position/title and phone number
- Role: The RO must select one role (Issuer or Transmitter)
- Issuer: is a person filing ***only*** for their business
- Transmitter: is a person filing for their own business and other businesses or multiple businesses

The Software Developer role is not used with the Taxpayer Portal

- Forms: At this time, the only option to select is *Form 1099 Series*
- Transmission Method: For the Taxpayer Portal, select the check box next to *Portal.*

After your application is approved and processed, a five-character alphanumeric TCC is assigned to your After the approval of your application, a five-character alphanumeric TCC that begins with the letter 'D' will be assigned. The IRS will send a letter with this information to the mailing address on your application. You can always sign into the IRIS Application for TCC to monitor the status of your application and view your TCCs on the *Application Summary* page.

Access the IRIS Application for TCC

If you would like to use the Taxpayer Portal, you must complete the following steps:

1. Go to **IRIS TCC**
2. Click on the Access Application for TCC button
3. Sign in or create an account to begin the application process (you don't need to create an account if you already have one)
4. Select Individual on the Select Your Organization page

Until the application is in Completed status, you must select Individual on the Select Your Organization page to access your saved application.

5. Click on New Application and select IRIS Application for TCC
6. Complete and submit an IRIS Application for Transmitter Control Code (TCC)
    - Each RO must sign the Application Submission page using their 5-digit PIN. The application will be processed after all ROs have entered their PIN and accepted the Terms of Agreement.
    - If you forgot your PIN, select the Modify PIN tab located at the top of the screen to create a new PIN.
7. Once the application is in Completed status and TCCs have been issued, access the **Taxpayer Portal** to submit information returns

Allow up to 45 calendar days for application processing. You may check the status of your application and TCC(s) on your Application Summary page. If you are unable to complete your application during your session, follow steps 1-4 above to access your saved application.

If you want to participate in the IRS CF/SF Program, you must select the option and give consent for the IRS to disclose data to the participating states during the IRIS TCC Application process. Refer to the **CF/SF Program** section for more information.

Application Approved/Completed

Electronically filed returns may not be transmitted through the Taxpayer Portal until a TCC has been approved and assigned.

When your IRIS Application for TCC is approved and completed, a five-character alphanumeric TCC that begins with the letter 'D' will be assigned to your business. An approval letter will be sent via United States Postal Service (USPS) to the address listed on the application, informing you of your TCC. You can also sign into your application view your TCCs on the Application Summary page.

If your application is in Submitted Pending Review status for more than 45 days, contact the Help Desk.

You must use an IRIS Taxpayer Portal TCC when transmitting information returns in the Taxpayer Portal. Any TCCs obtained for the systems below cannot be used in the Taxpayer Portal:

- *AIR*
- *FIRE*
- *IRIS A2A*
- *PBBA*

Revise Current TCC Information

As changes occur, you must update and maintain your IRIS TCC Application. Some changes will require all ROs or Authorized Delegates (ADs) on the application to re-sign the Application Submission page. Below are examples of when the application would need to be re-signed (this list is not all inclusive):

- Firm's DBA Name
- Role changes or additions
- Add, delete or change RO and/or AD

Changes submitted on an IRIS TCC Application do not change the address of IRS tax records just as a change of address to IRS tax records does not automatically update information on an IRIS TCC Application.

Changes that require a firm to acquire a new Employer Identification Number (EIN) require a new IRIS TCC Application. Firms that change their business structure, such as from a sole proprietorship to a corporation, generally require the firm to acquire a new EIN.

Deleted TCC

Your TCC will remain valid if you transmit information returns or request an extension of time to file through the Taxpayer Portal. If you don't use your TCC for three consecutive years, your TCC will be deleted. Once your TCC is deleted, it cannot be reactivated. You'll need to submit a new IRIS Application for TCC.

Taxpayer Portal

Helpful Hints for Navigating the Portal

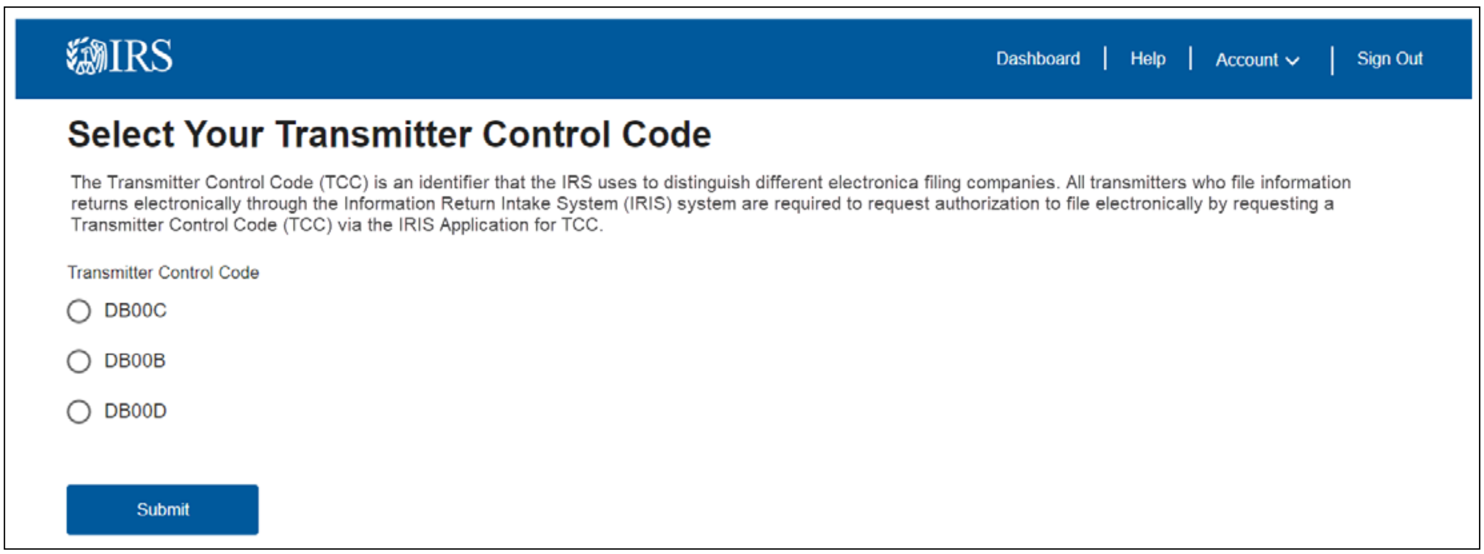
Here are some helpful hints for navigating within the portal.

- Use your mouse or pointing device to select icons, buttons, check boxes, drop-down, menu items and to select fields to enter information and navigate the screens.
- Use the scroll bar to view more of the form you have selected.
- Enter all required fields marked with an asterisk *
- Use the ‘Next’ or ‘Back’ button in the portal, never use your browser’s back button.
- Use the Frequently Asked Questions (FAQ) boxes available throughout the Taxpayer Portal to assist you.

Access the Taxpayer Portal

Go to the IRIS webpage and select the Sign in to IRIS button.

You must use an IRIS Taxpayer Portal TCC. If you have multiple TCCs, you will see the screen below. Select the TCC that has been designated for the Taxpayer Portal.



You will then be directed to the Taxpayer Portal Dashboard which allows you to navigate the main functions.

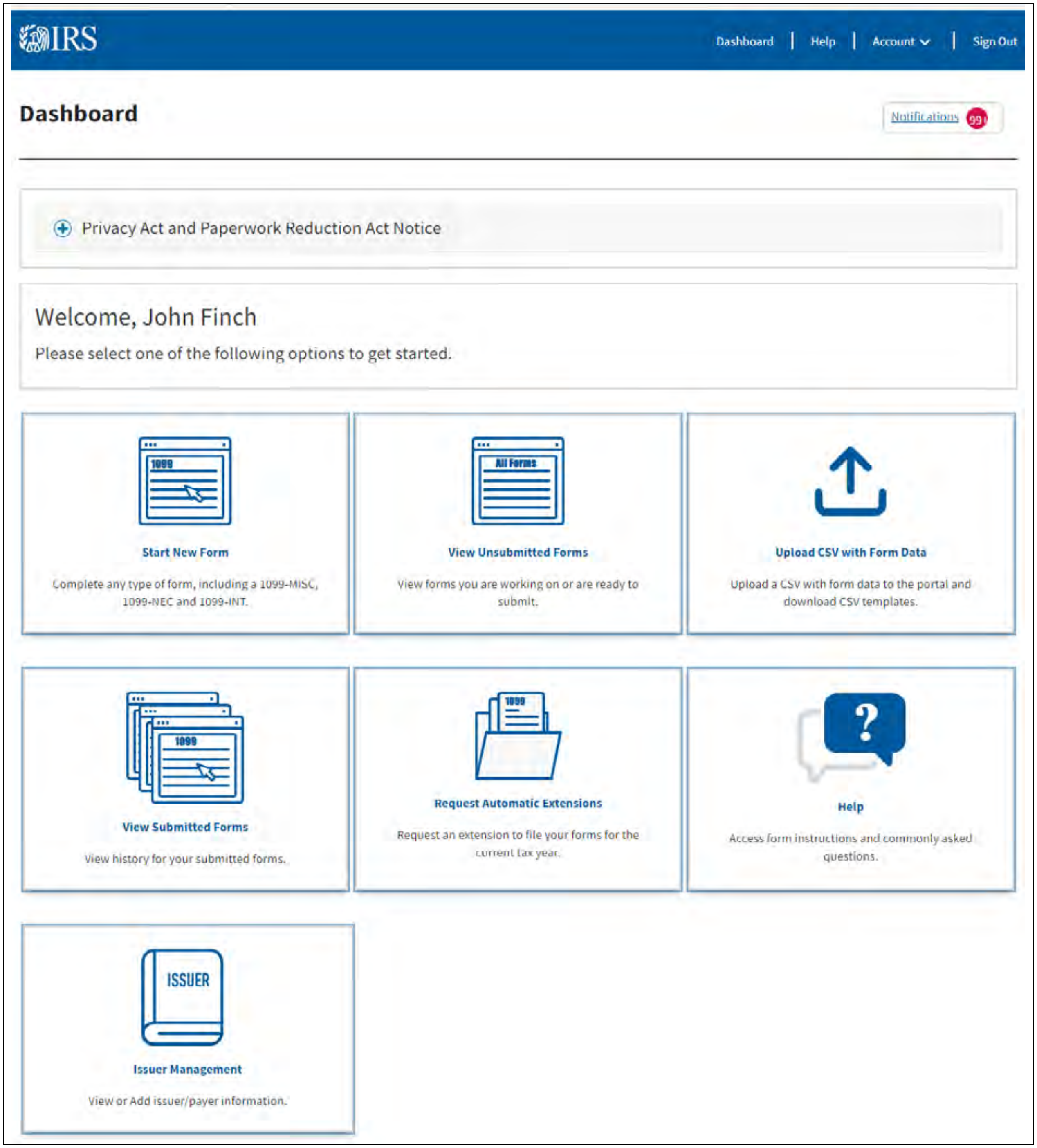
The Header

The header allows you to quickly return to the Dashboard from any page and access the Help page. It will also allow you to switch to a different TCC by using the Account drop-down menu, if needed, and exit the Taxpayer Portal.

Dashboard Tiles:

The dashboard allows you to navigate the main functions of the application.

If using a mobile device, the Upload CSV tile and Recent Unsubmitted Forms tile will not appear.



- **Notifications (upper left corner):** Allows you to view the notifications sent to you by the IRS and retrieve the recipient copies of the forms you've downloaded.
- **Start New Form:** Allows you to begin preparing a new form.
- **View Unsubmitted Forms:** Directs you to the Unsubmitted Forms page where you can search for, view, edit, download, and submit forms.
- **Upload CSV with Form Data:** Allows you to upload files containing form information in a simple file format.

- **View Submitted Forms:** Allows you to search for and view transmissions that are associated with the logged-in user and download recipient copies.
- **Request Automatic Extension:** Allows you to make an automatic extension request.
- Help: Allows you to access the Help page.
- **Issuer Management:** Directs you to the Saved Issuer page. Frequently used issuer information can be entered and saved to use when preparing a form.

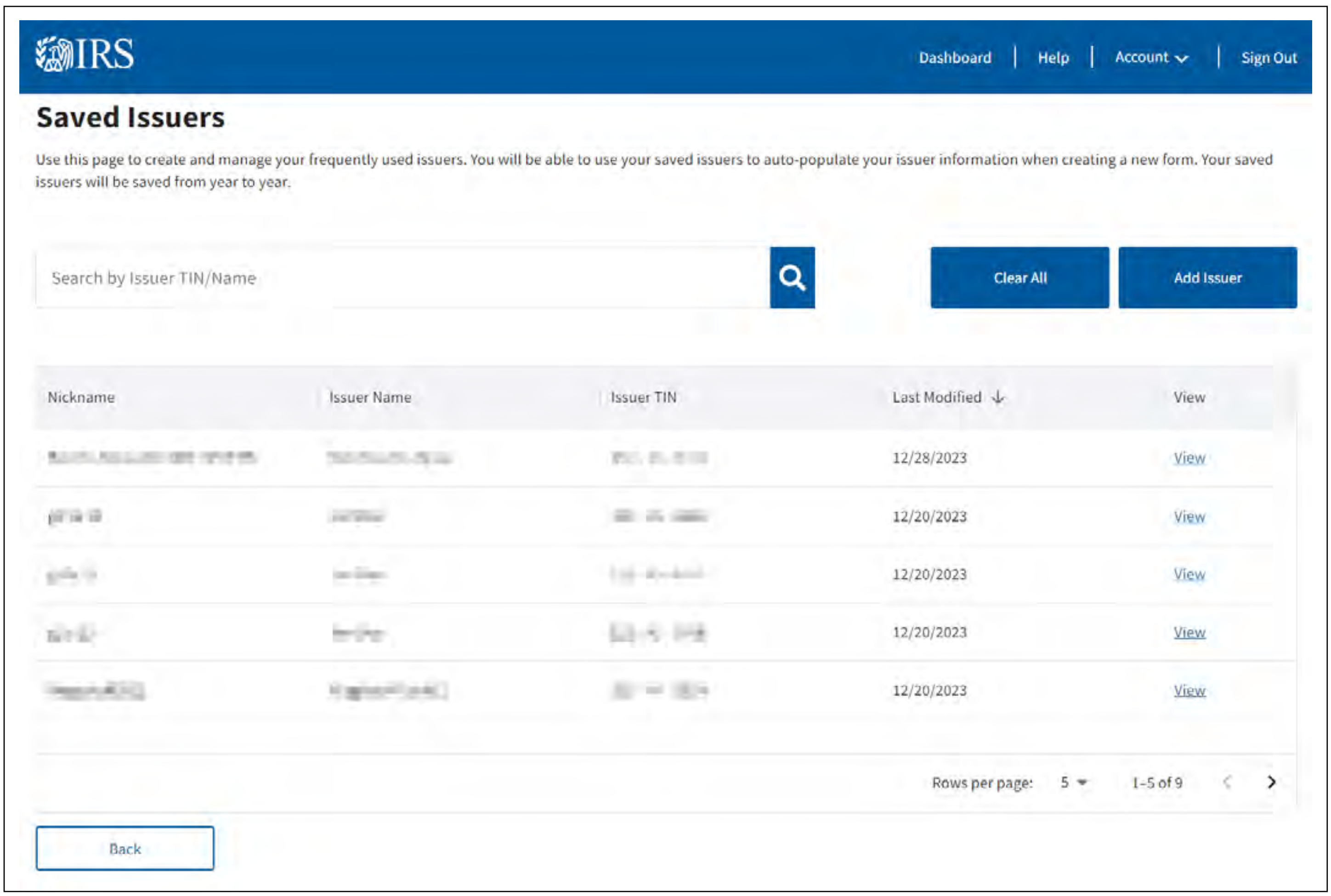
Issuer Management

If you plan on keying in your form data, visit the Issuer Management tile to securely save issuer information that can be easily accessed as you create each form. The information stored here will be available from year to year. You can save information for up to 25 frequently used Issuers.

After selecting the Issuer Management button on the Dashboard page, you can create and manage your frequently used issuers.

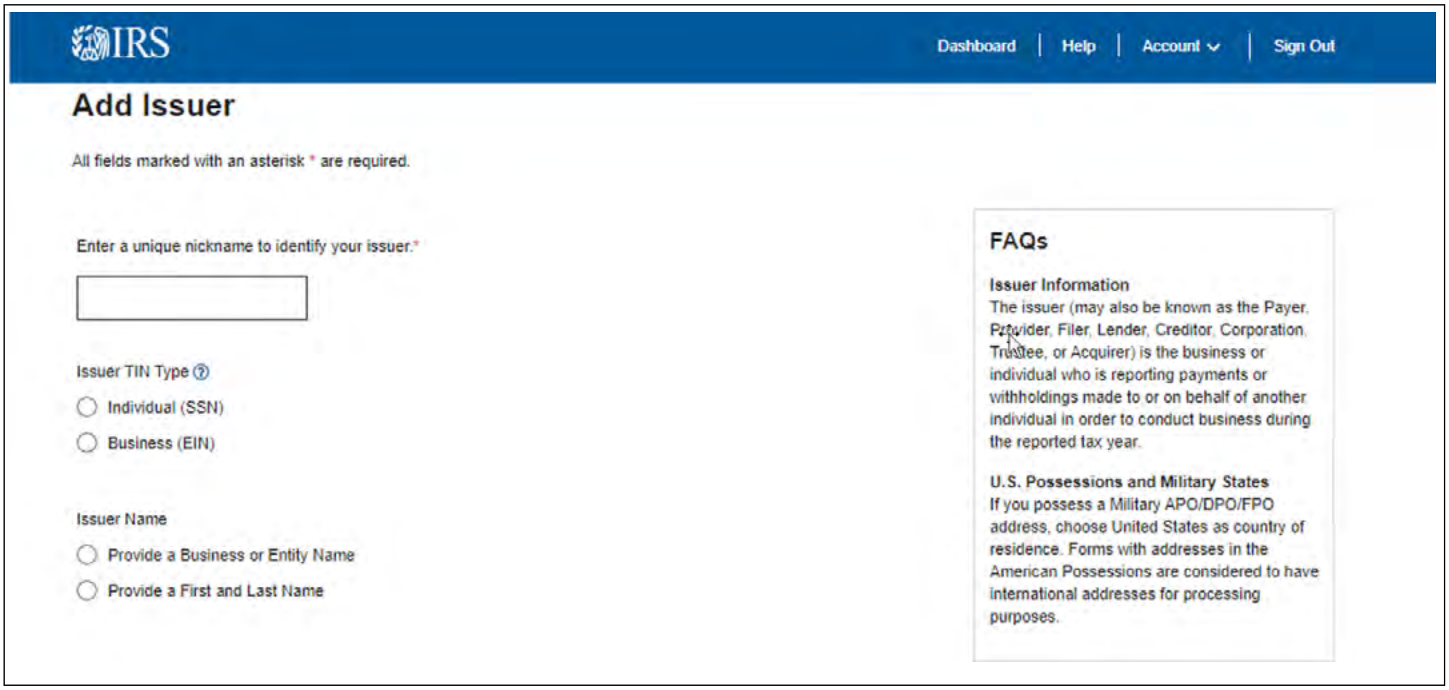
Saved Issuers Page

This is the first page you will see after selecting the Issuer Management button. This page will allow you to view a table of saved Issuers. The table can be filtered to narrow results. On this page, you can add an issuer, edit an issuer, and view an issuer's information.



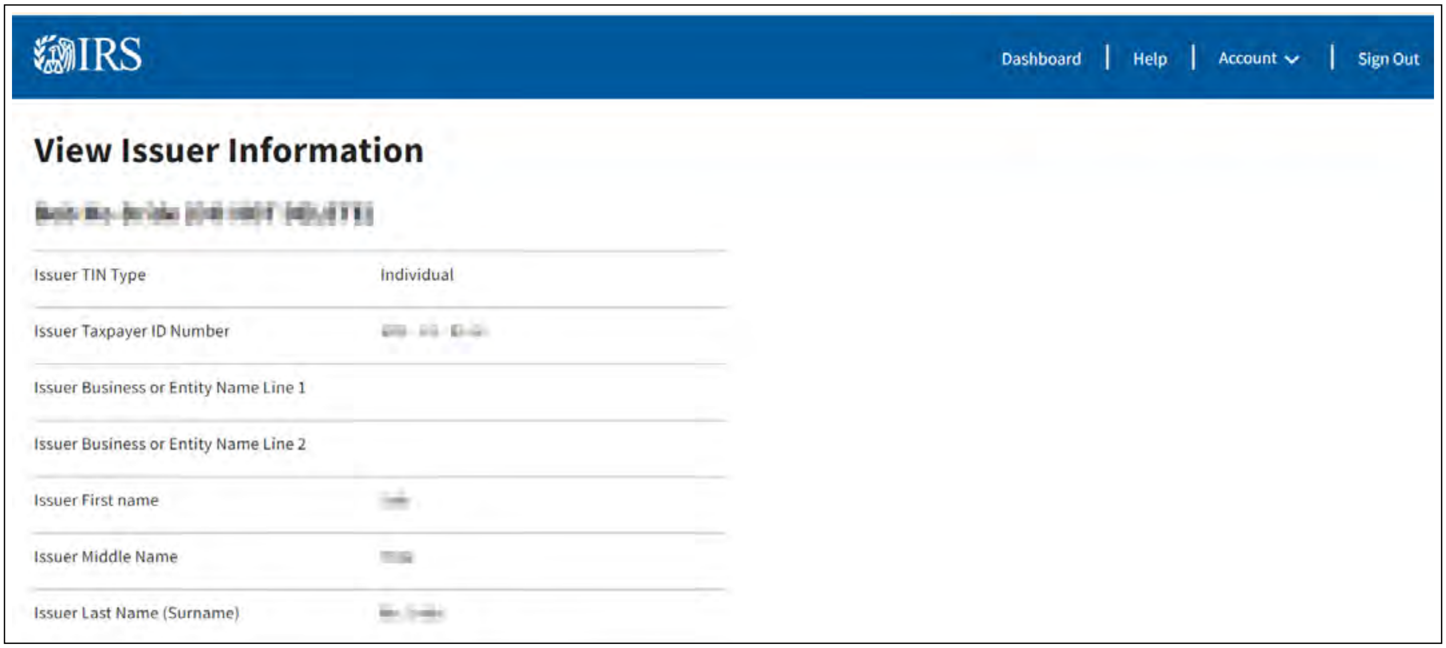
Add Issuer Page

This is the page you will see after selecting the Add Issuer button on the Saved Issuers page. This page will allow you to add information for up to 25 Issuers one at a time and save the information to the Saved Issuers table. Note that a nickname is required.



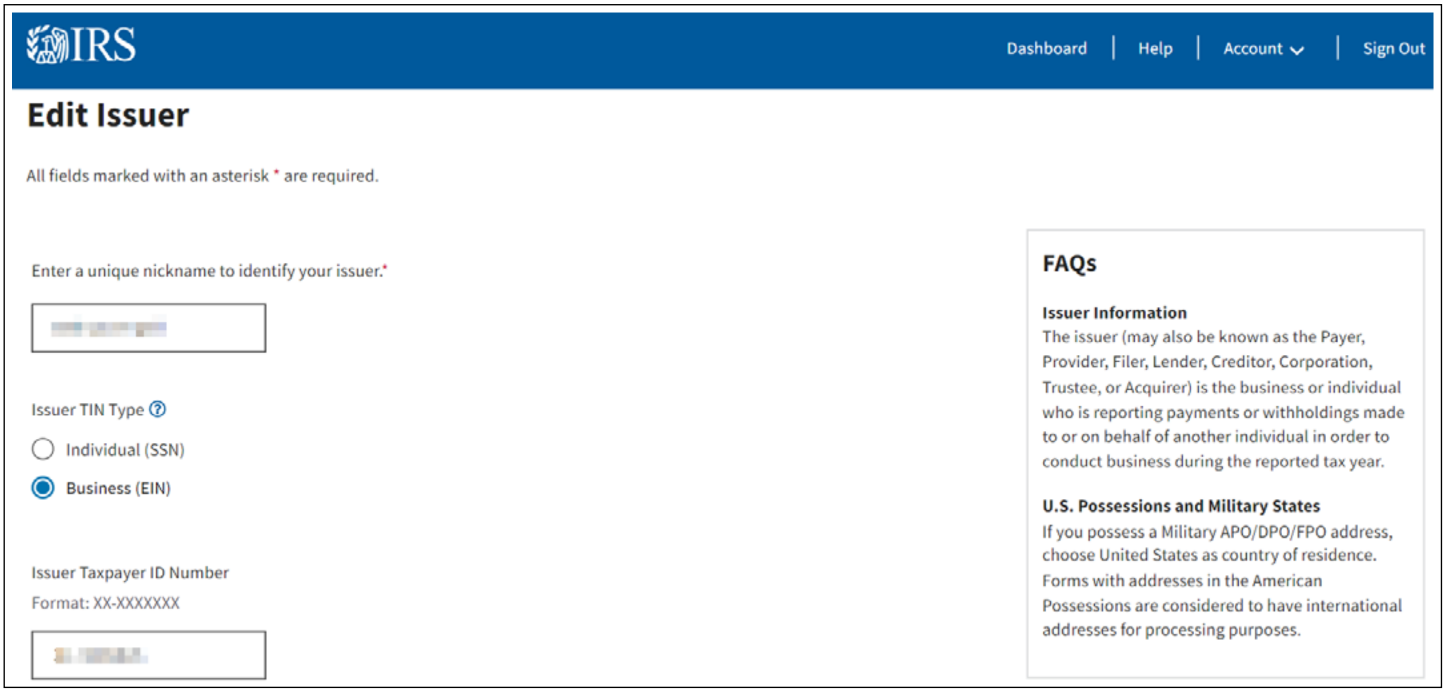
View Issuer Information Page

This is the page you will see after selecting the View link on the Saved Issuers page. This page will allow you to view the saved issuer information. You will also be able to edit and delete the issuer information.



Edit Issuer Page

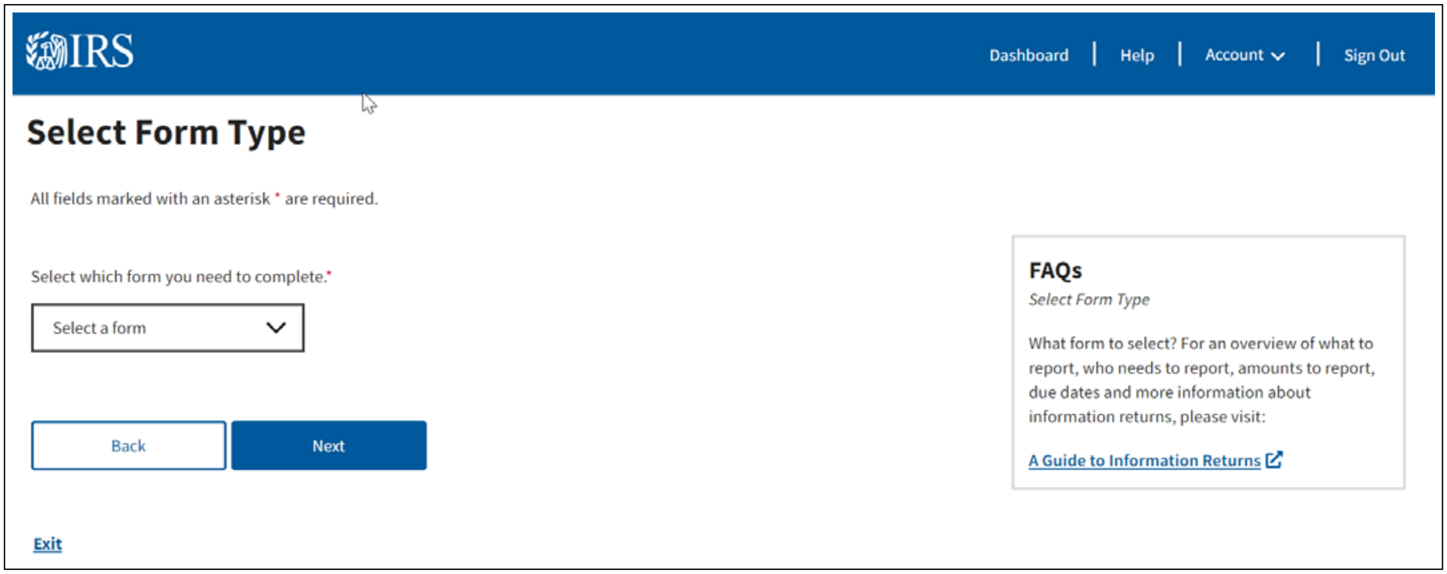
This is the page you will see after selecting the Edit button on the View Issuer Information page. This page will allow you to view and make any edits to the saved issuer information.



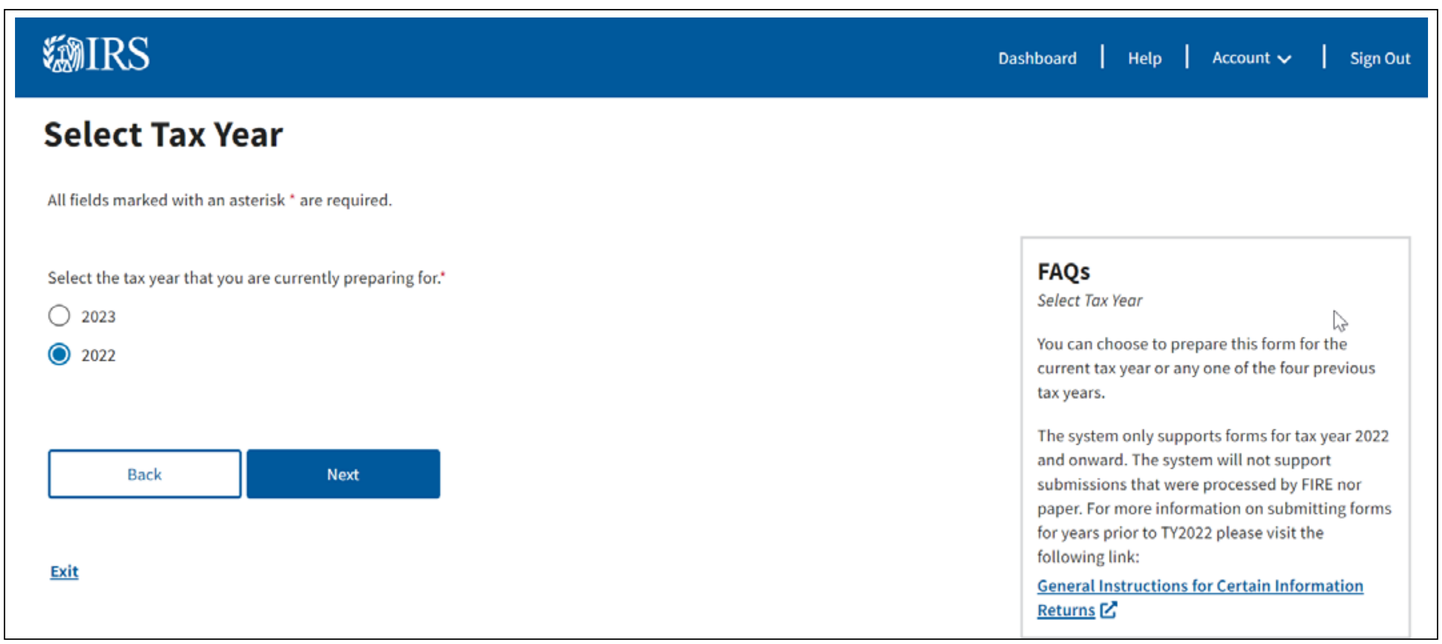
Start New Form

After saving information about your frequently used Issuers, you can start preparing forms. As you complete each form, you will see tips, hints and other tools to help you navigate through the Taxpayer Portal.

1. Select Start New Form from the Taxpayer Portal Dashboard.
2. You will be directed to the Select Form Type page. Use the drop-down menu to select the form you need to complete, then select Next.

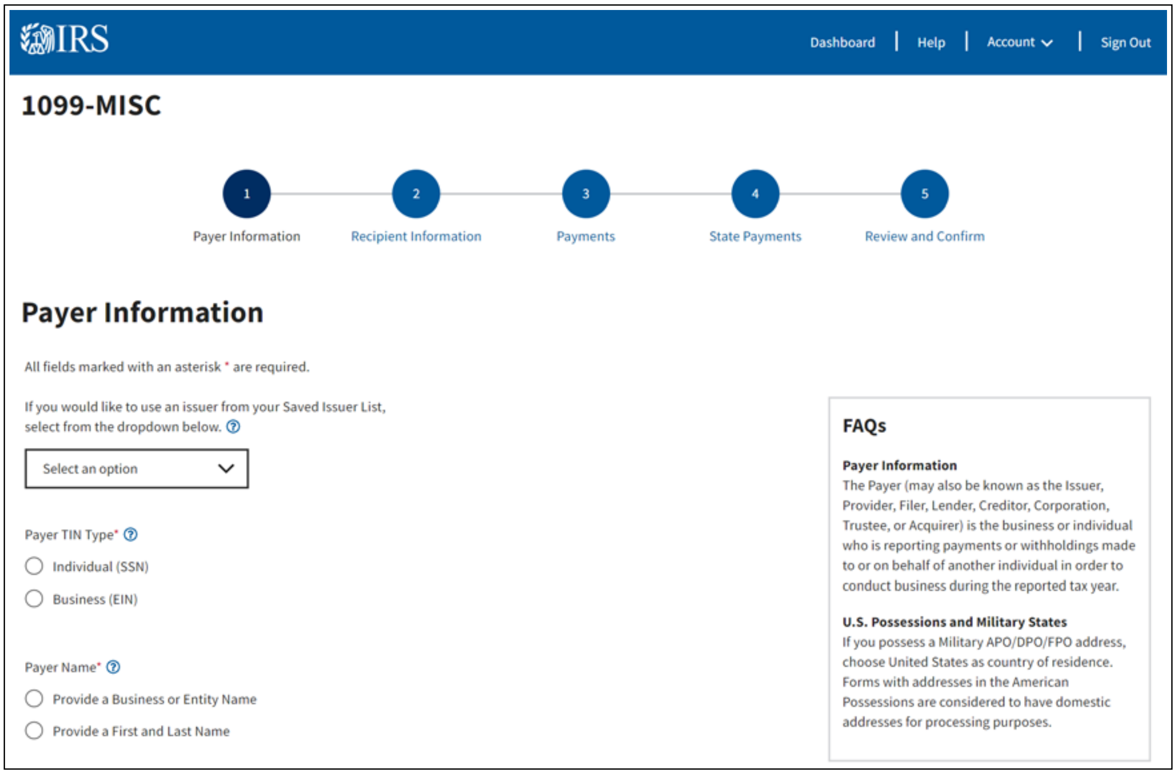


3. On the Select Tax Year page, select the tax year for which you're currently preparing returns. You'll be able to choose the current tax year or one of the four previous tax years listed. Once you've selected your year, click Next for the Issuer Information page.
   - The earliest year IRIS will intake forms is for tax year 2022.



The term issuer is synonymous with payer, provider, filer, lender, creditor, corporation, trustee and acquirer, depending on the form you're preparing.

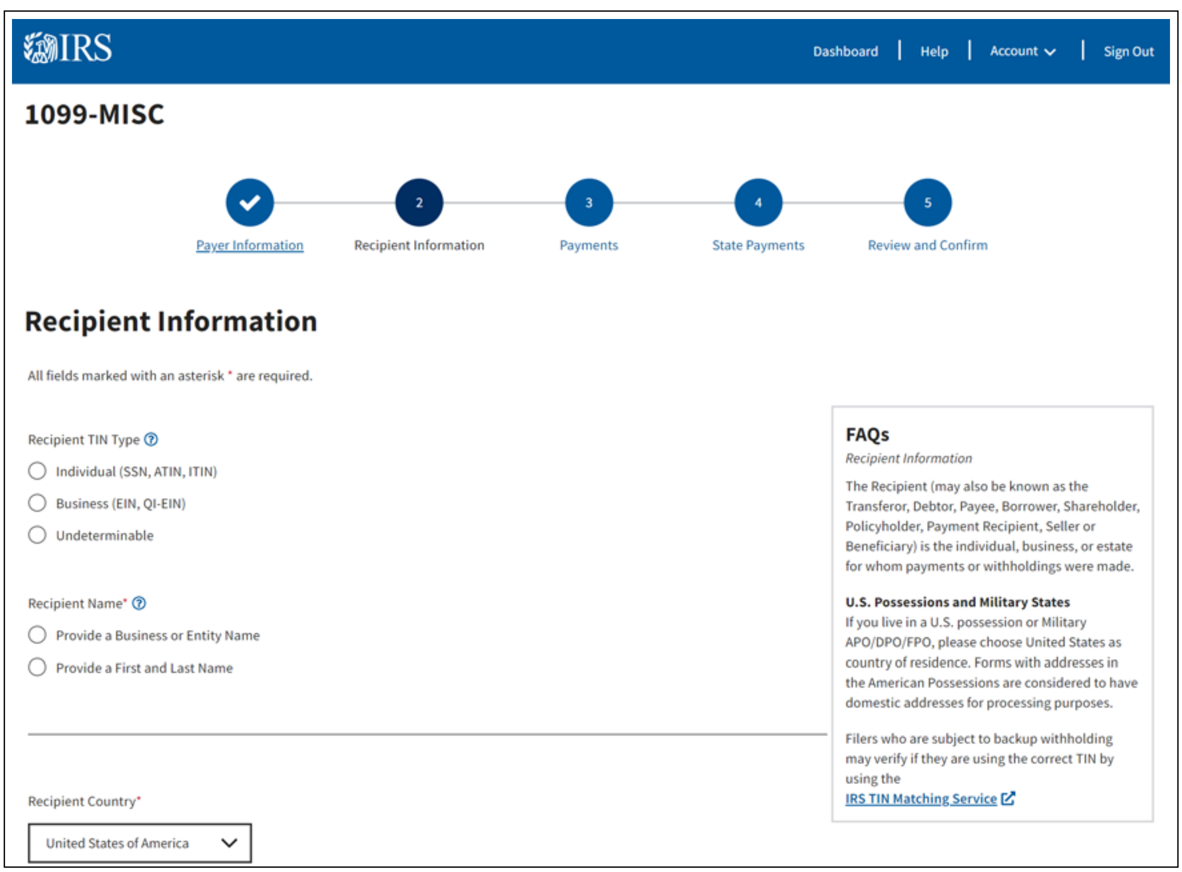
4. Enter the issuer information for the information return or select an issuer from your Saved Issuer List using the drop-down menu.



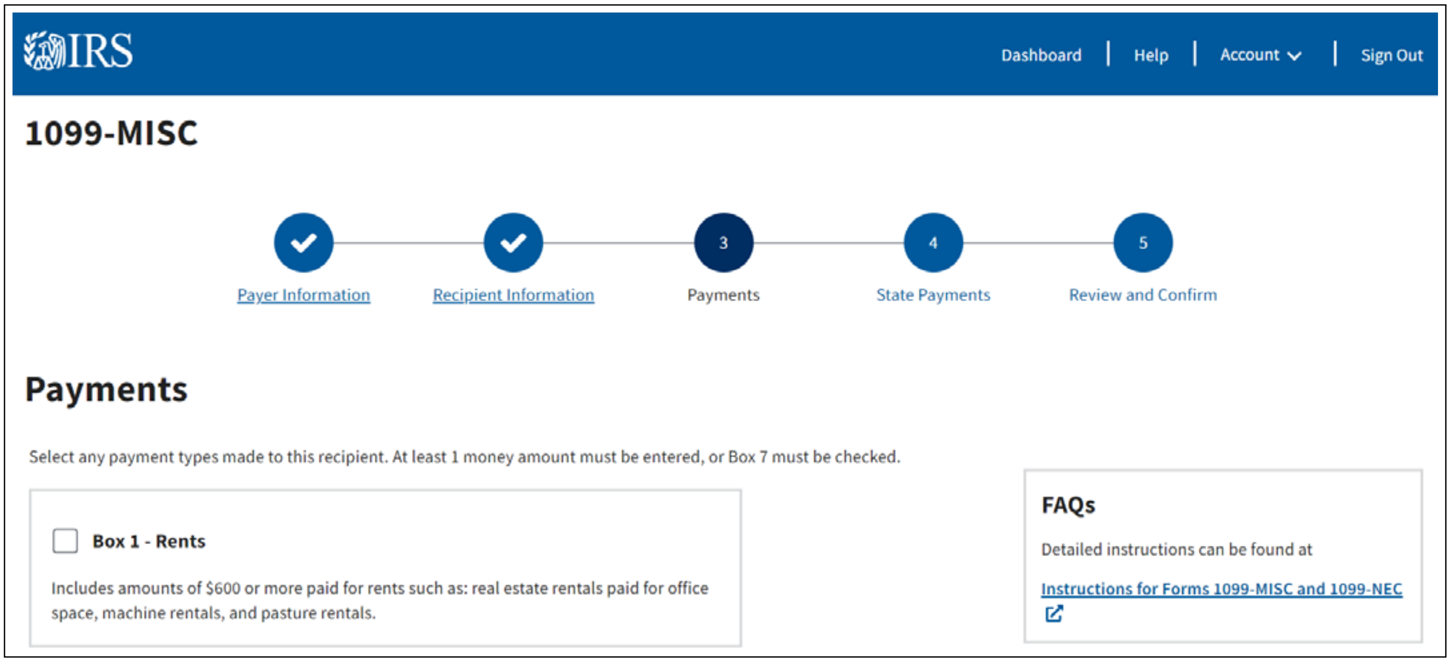
5. Once completed, select Next to go to the 'Recipient Information' page or select the Save and Exit link to continue the form at a later time.

Complete the required fields on the Recipient Information page.

The term recipient is synonymous with transferor, debtor, payee, borrower, shareholder, policy holder, payment Recipient, seller and beneficiary, depending on the type of form you're preparing.

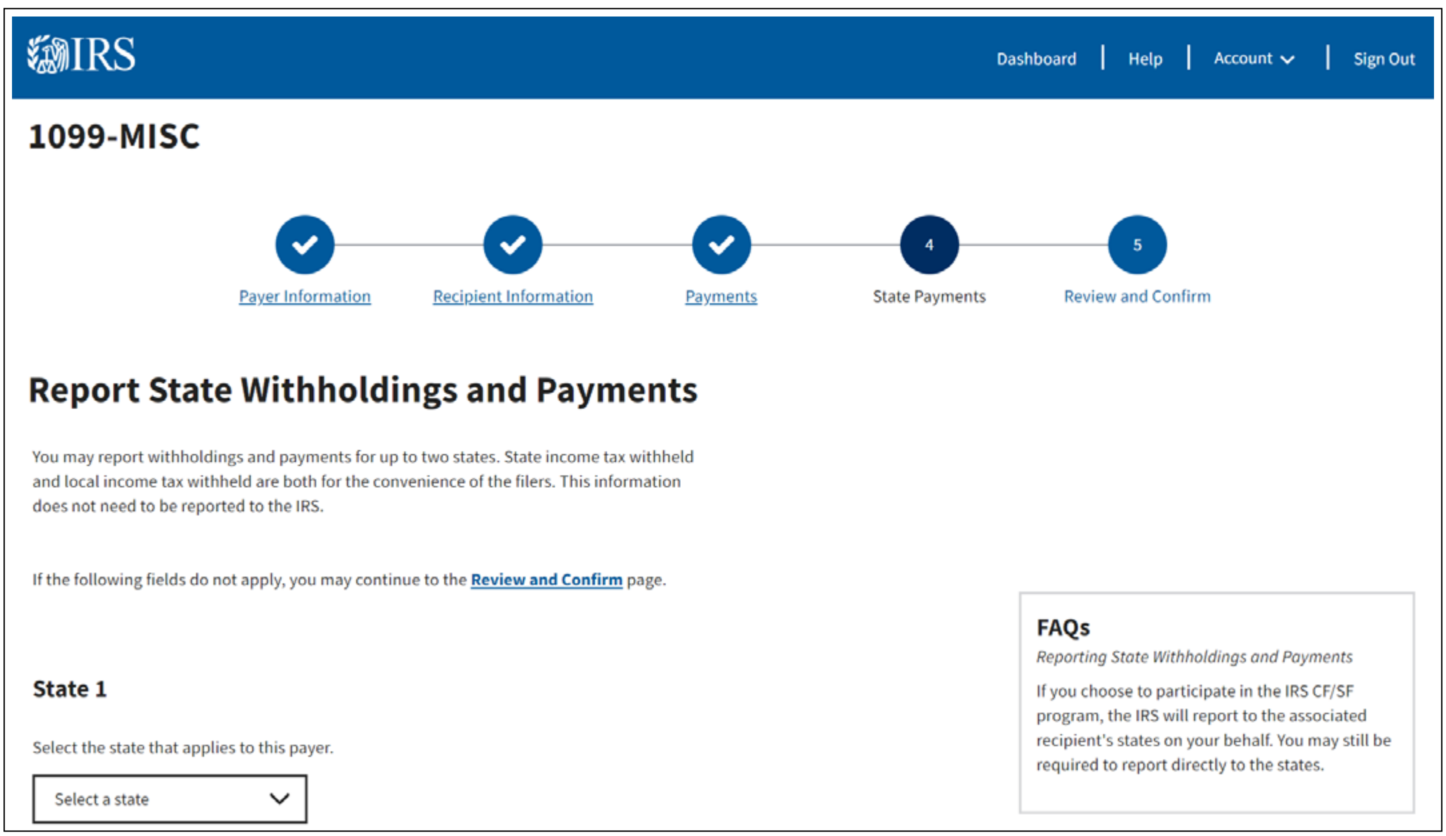


6. Complete the Payments page by selecting and entering the payment information in the applicable field. This page contains a FAQ box with a link to the form instructions to help you correctly complete the Payments page for specific forms.



7. Completing the Report State Withholdings and Payments page is optional. Refer to the Combined Federal/State Filing (CF/SF) Program section for additional information. Once completed, select Next to review and confirm your information return.

If you do not have state payments to report, select the ‘Review and Confirm’ link to continue.



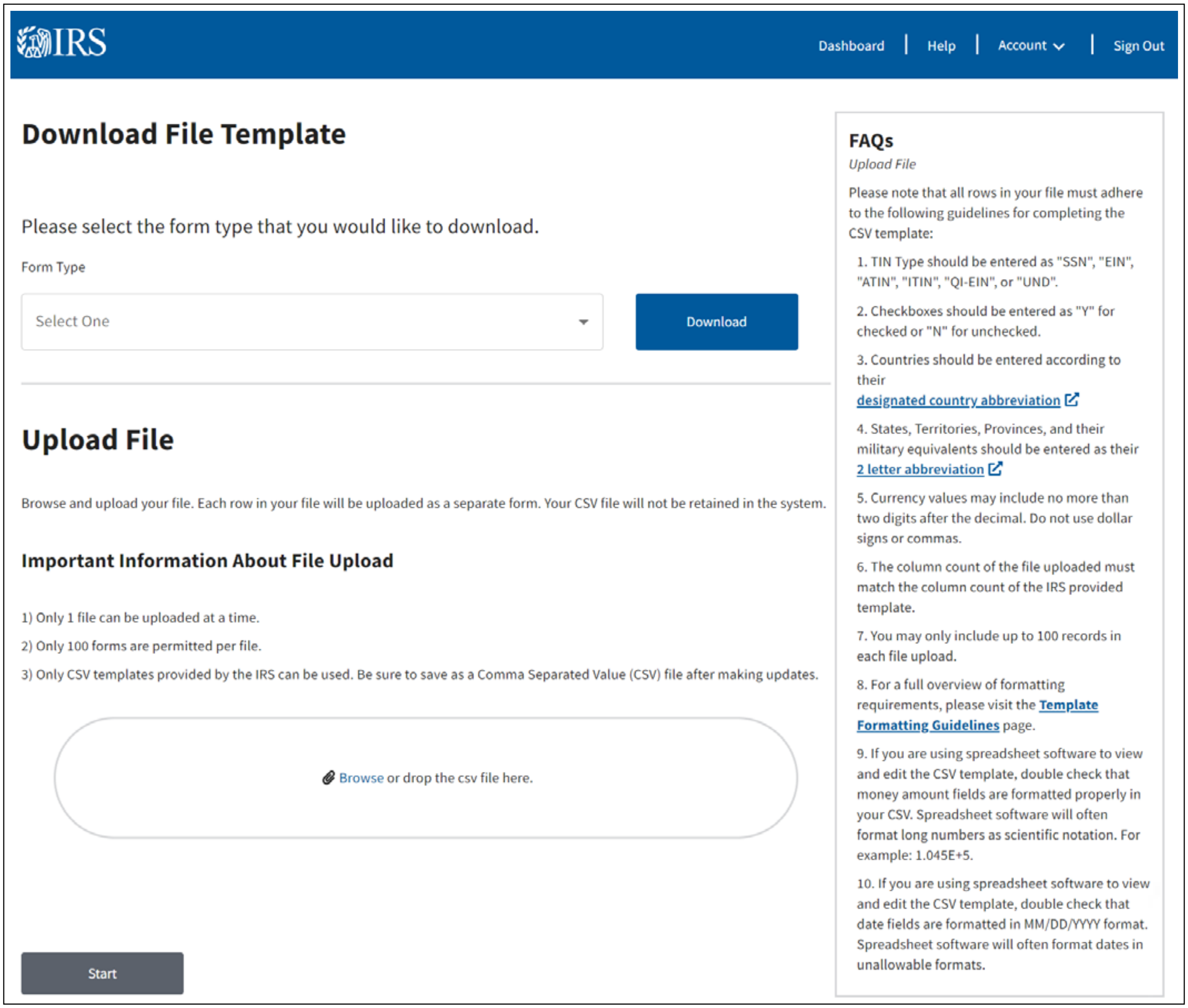
8. On the Review and Confirm page, you can view and edit the information entered in the portal. This page will also identify any errors and allow you to update. Your progress will automatically save, and the form will be ready for submission.

9. At this point, you can select the following options:
   - **Payer Information Edit Link** – This selection allows you to return to the Payer Information page to edit the information entered.
   - **Recipient Information Edit Link** – This selection allows you to return to the Recipient Information page to edit the information entered.
   - **Payments Edit Link** – This selection allows you to return to the Payments page to edit the information entered.
   - **State Withholdings and Payments Edit Link** – This selection allows you to return to the State Payments page to edit the information entered.
   - **Unsubmitted Forms Page Link** – This selection allows you to visit the Unsubmitted Forms Page to view forms that are in progress or ready for submission.
   - **Back Button** – This selection allows you to return to the State Payments page.
   - **Submit** – Use to submit the completed form to the IRS.
   - **Unsubmitted Forms** – This selection will save the form data that you entered and redirect you to the Unsubmitted Forms page to review forms that are In Progress or Ready to Submit status.
   - **Start New Form** – This selection will save the form data that you entered and redirect you the Select Form Type page to create a new form.
   - **Exit** – Returns you to the Taxpayer Portal Dashboard.

Upload CSV and Form Data

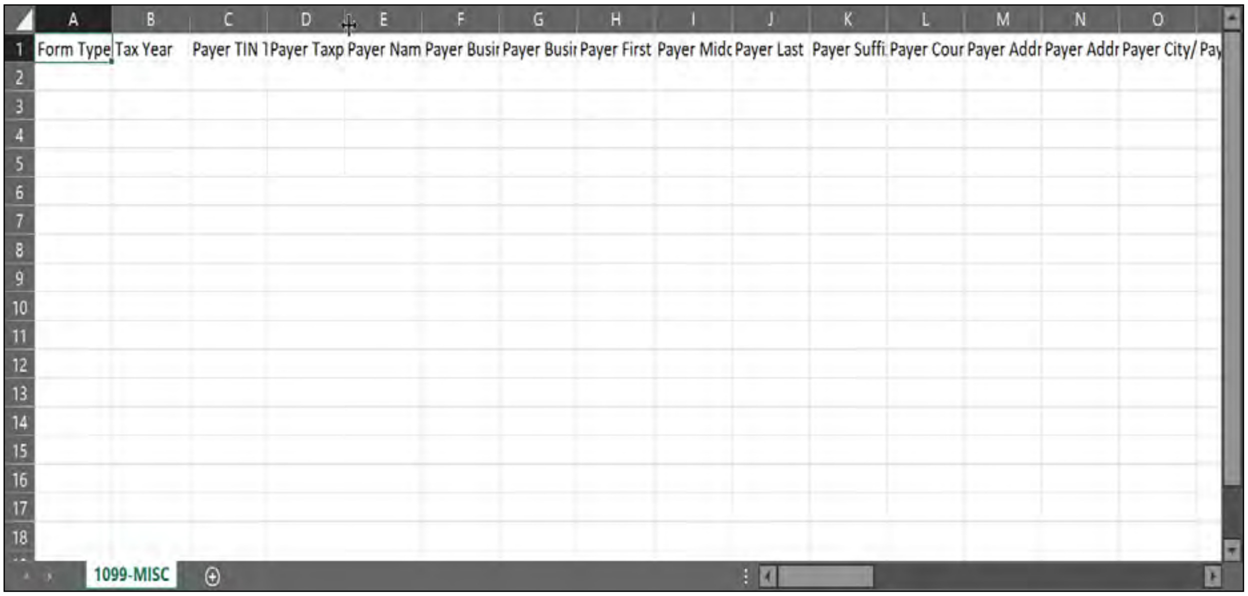
The Upload CSV with Form Data option allows you to download templates for a specific form type and upload your information return data. You will only be able to upload one form type at a time and the file can only contain a maximum of 100 records.

This feature is available in desktop view only.



Steps to Download File Template:

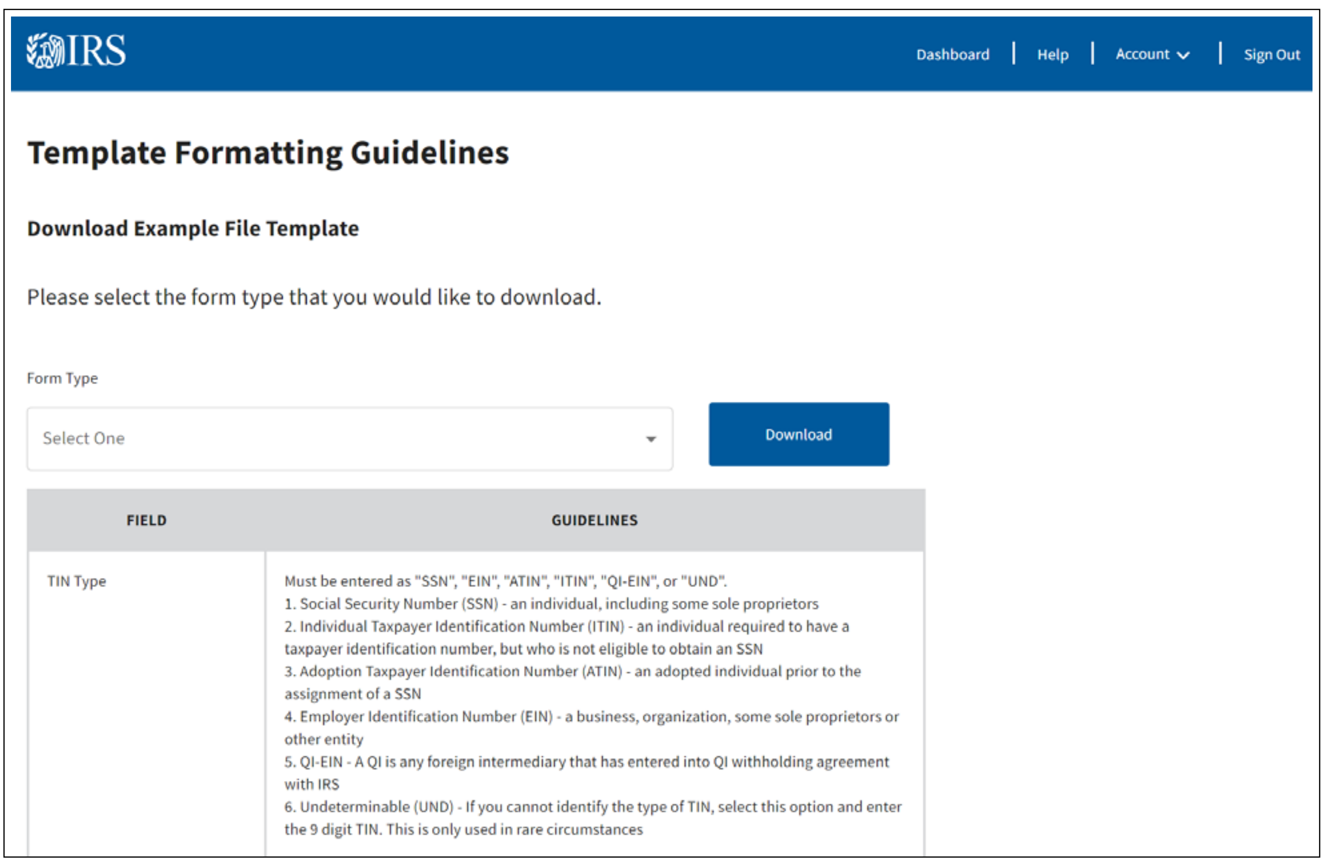
1. From the Dashboard, select the Upload CSV with Form Data button
2. Download the file template by selecting the form from the Form Type drop-down and click the Download button. This will allow you to save the template to your computer.
3. Create your CSV file using the template provided by the IRS. The CSV file can include up to 100 forms per file.



Before you enter your data onto the CSV file, view the Template Formatting Guidelines page for guidance on properly formatting your CSV file.

View Formatting Guidelines:

1. Return to the Upload CSV with Form page on the dashboard.
2. In the FAQs box on the right side of the screen, click on Template Formatting Guidelines link. The Template Formatting Guidelines page will be displayed. The gray table that appears on the initial page has general formatting guidance for all forms.



3. From the Form Type drop down select the formatting guidelines for your specific form type.
4. After your selection is made, click the Download button.

Column	Field (*required field)	Example Values	Formatting Guidelines
A	Form Type	1099-MISC	
B	Tax Year	2022	
C	Payer TIN Type*	SSN	· Must be entered as "SSN" and "EIN"
D	Payer Taxpayer ID Number*	123-23-1234	· Digits and dashes only · Business TINs (EIN) must be in XX-XXXXXXX format · Individual TINs (SSN) must be in XXX-XX-XXXX format
E	Payer Name Type*	Business or Entity Name	· Must be entered as "B" for Business Name or "I" for Individual
F	Payer Business or Entity Name Line 1	John Finch Company	· Required if Name Type = "B" · Length: Max 40 characters · May only contain alphabet letters, numbers, blank space (), and the following special characters: hyphen (-), pound (#), parentheses (), ampersand (&), and apostrophe (') · May not contain leading, trailing, and adjacent spaces

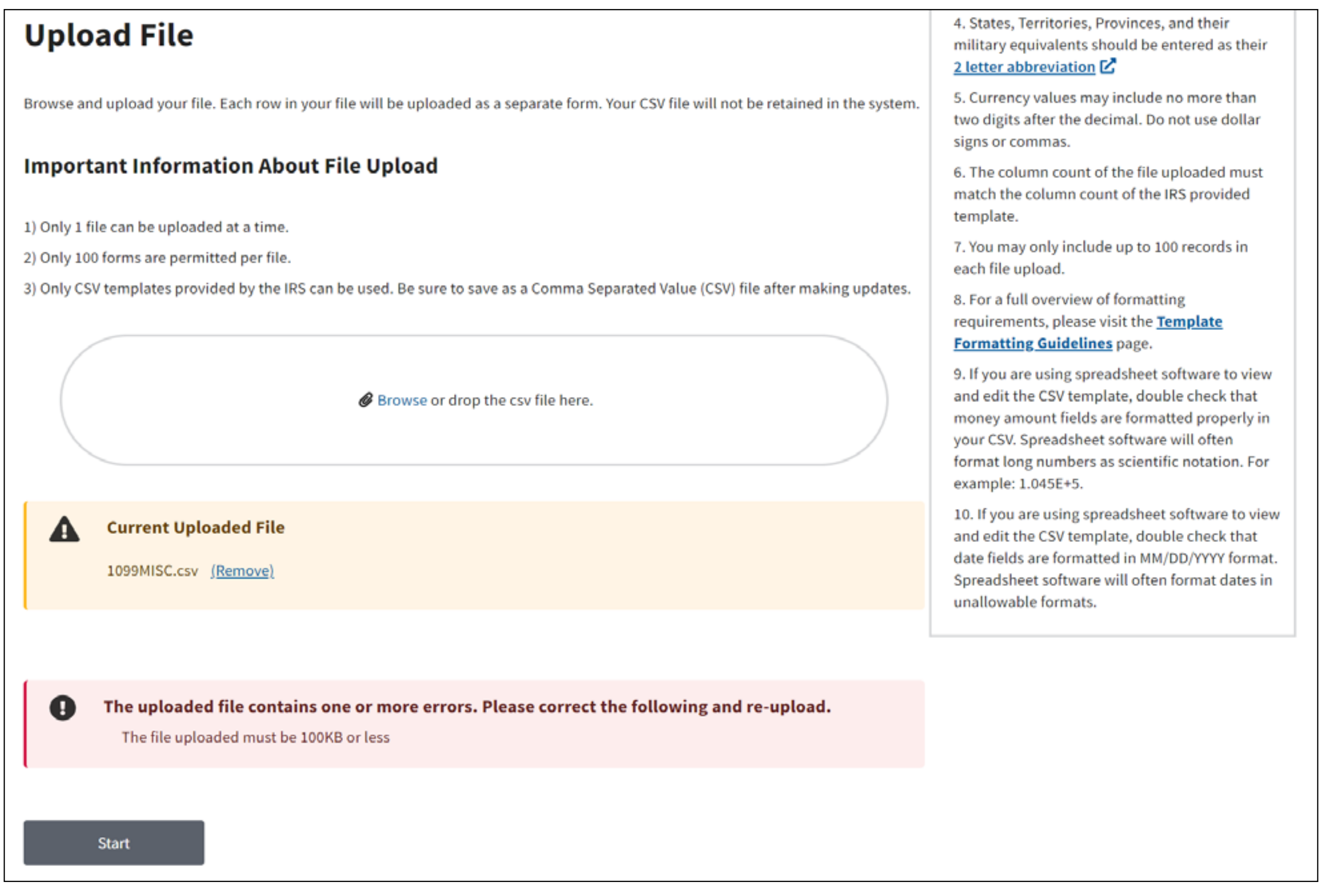
5. Return to your downloaded CSV file template and use the formatting guidance to complete your entries in each field.

Upload Your Completed CVS File

1. Once your file is complete, save it, and then upload it to the Taxpayer Portal by selecting Browse or Drag and Drop CSV File Here on the Upload CSV with Form page.
2. If you see an error message after you upload your file, return to your saved CSV file and correct your entries.

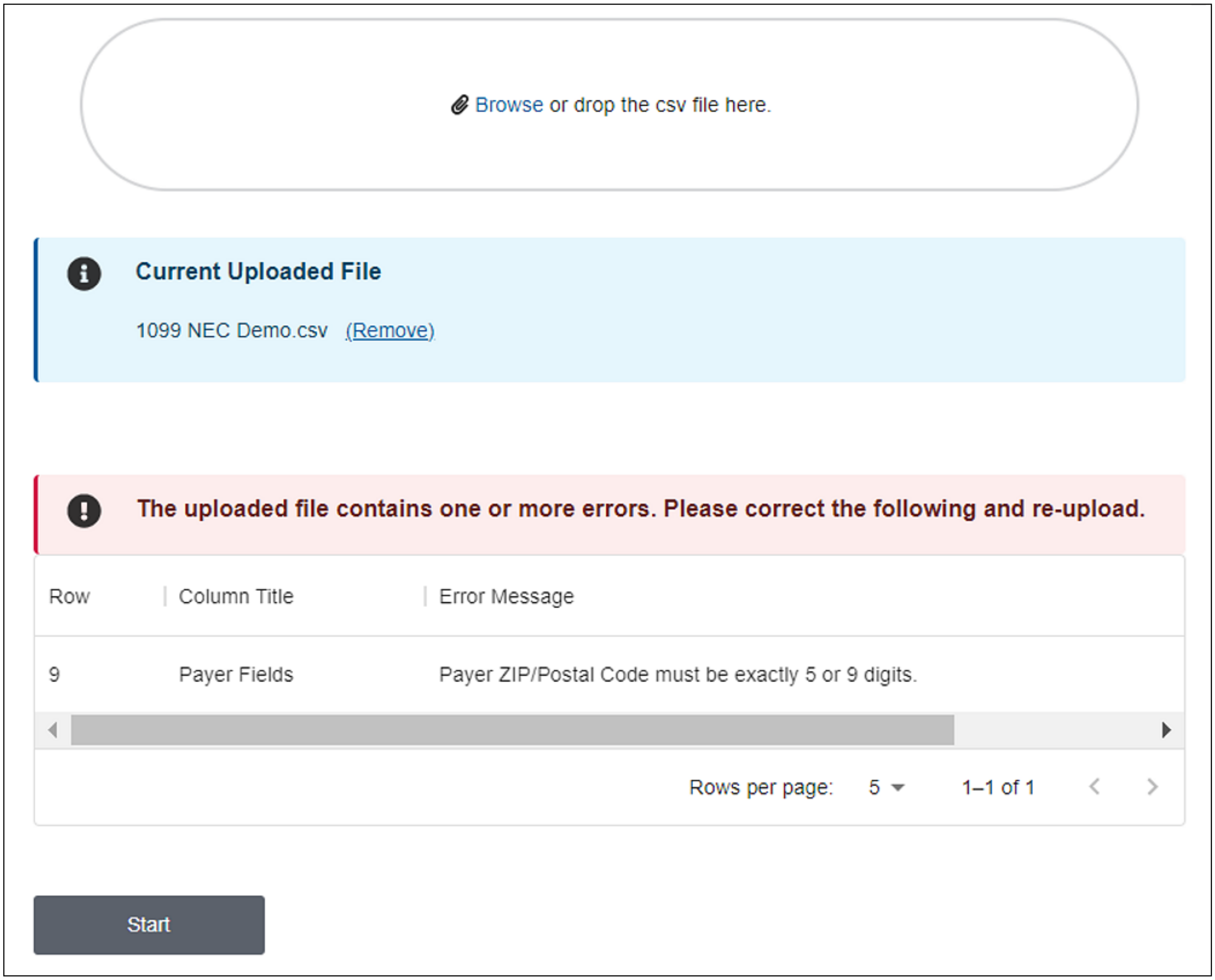
File Level Error Messages: Occur when there is an error with the file. Examples can include “You may only include up to 100 forms in each file upload.”, “File type must be text/csv, application/csv, application/excel, application/vnd.ms-excel, text/comma-separated-values”.

Only 1 File Level Error message will appear at a time.

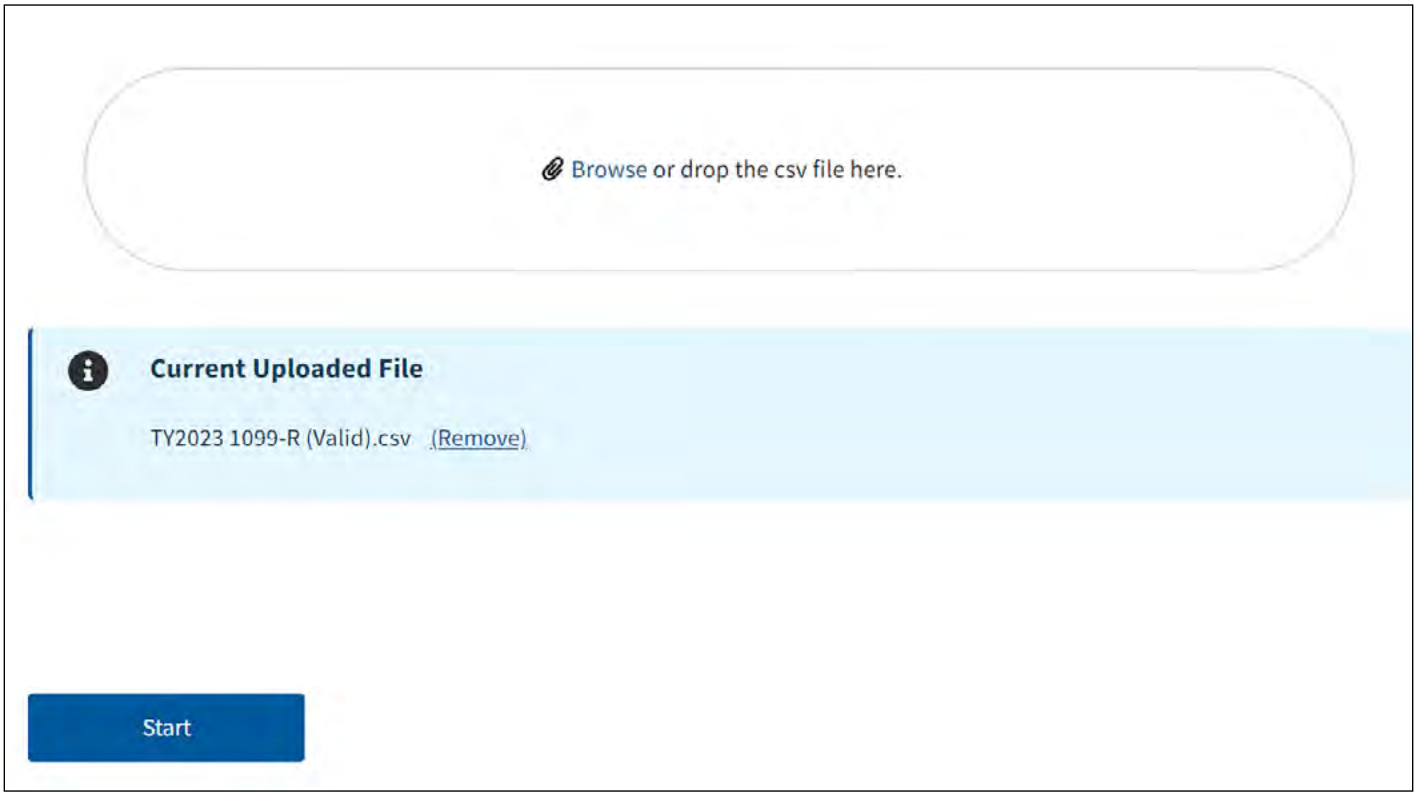


Field Level Error Messages: Occur when the information in the field(s) is incorrect.
For example, “Box 1 – Payments may only include digits”, “Box 2- Code Must be 6 characters”.

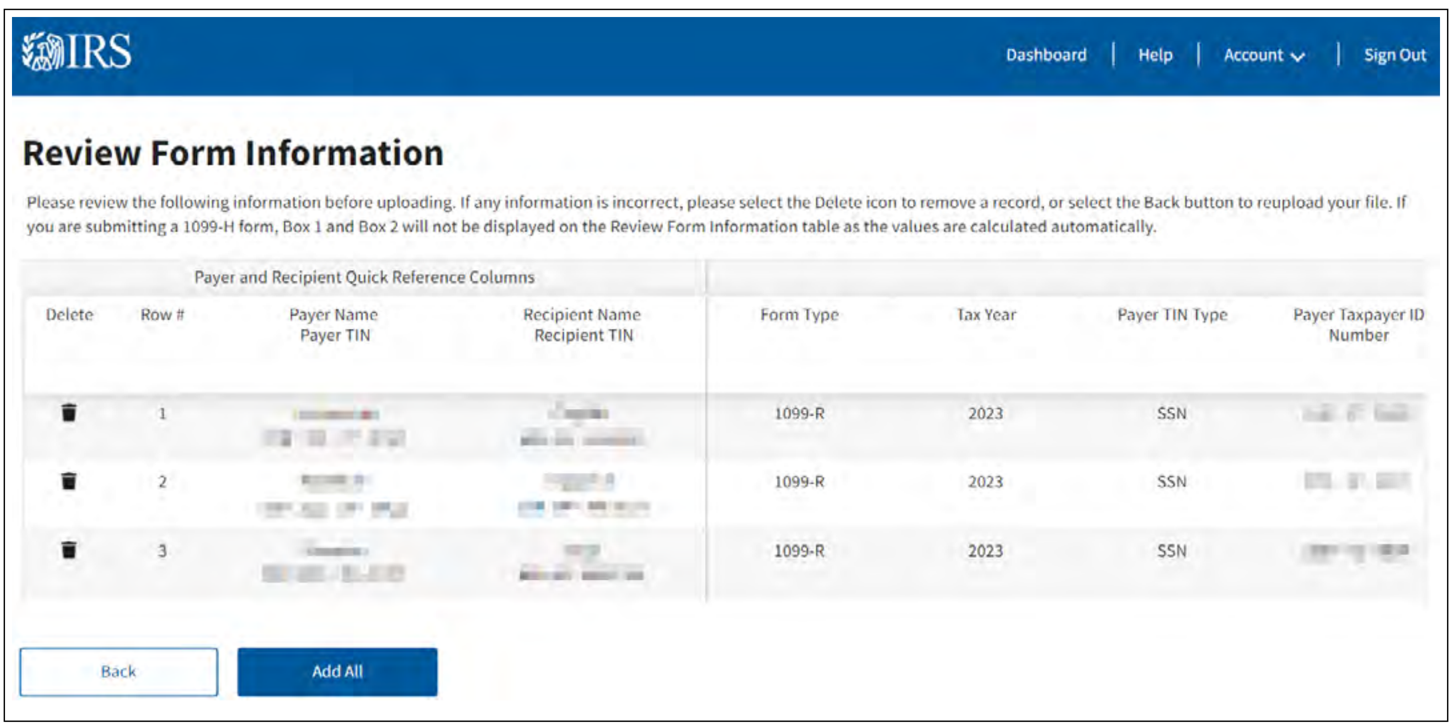
All Field Level error messages that occur will appear at the same time on the table.



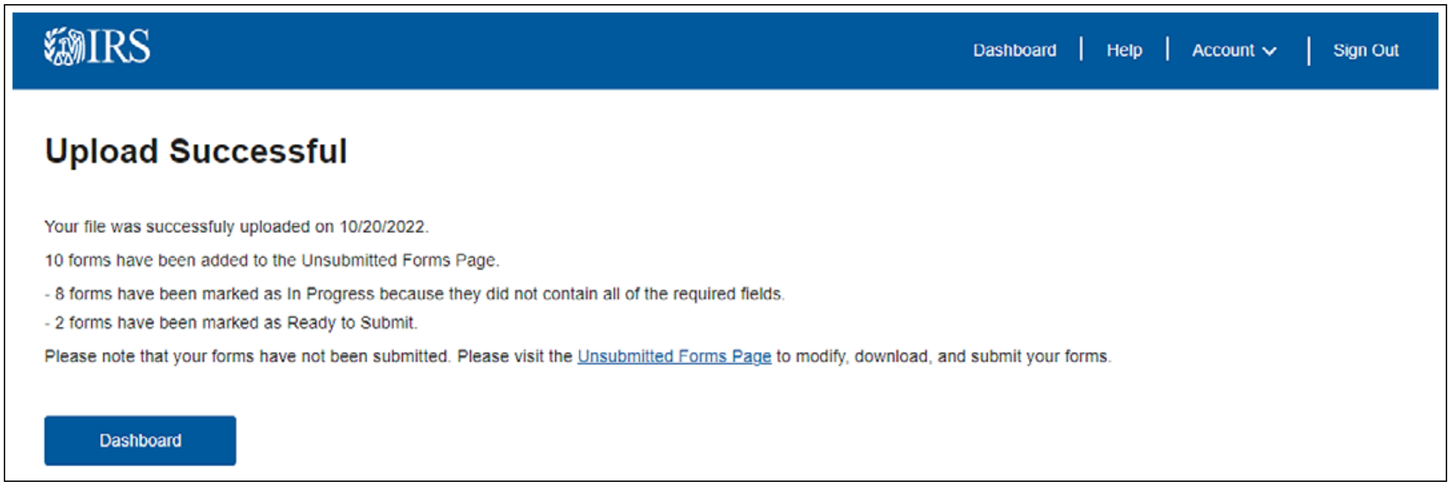
3. Save your corrected file, remove the file that has errors from the dashboard, and upload your corrected file.



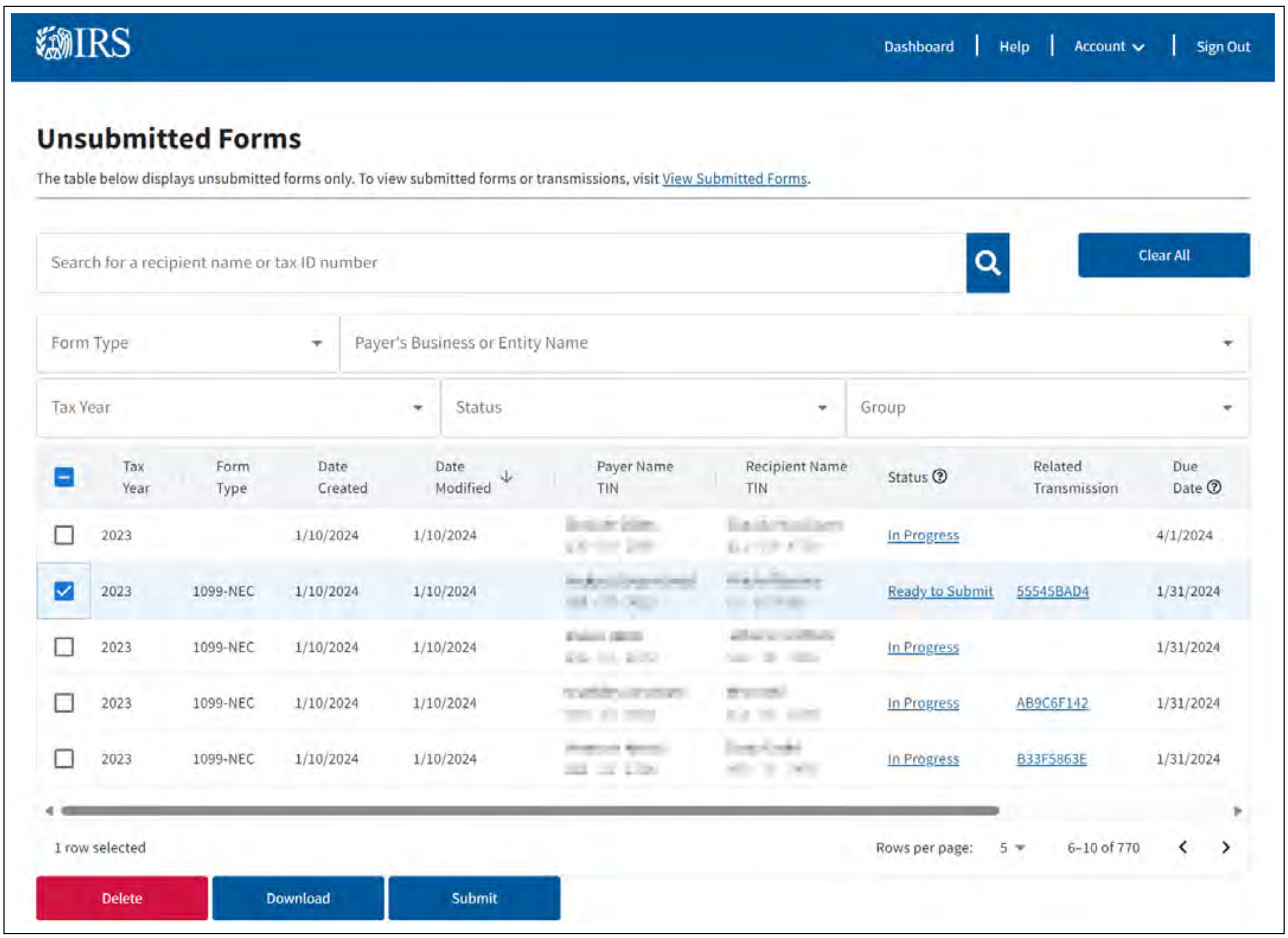
4. Select the Start button, which will direct you to the Review Form Information page. On this page, you'll have the option to review your information return data before continuing. You will also be able to delete specific rows that you do not want included in the upload.



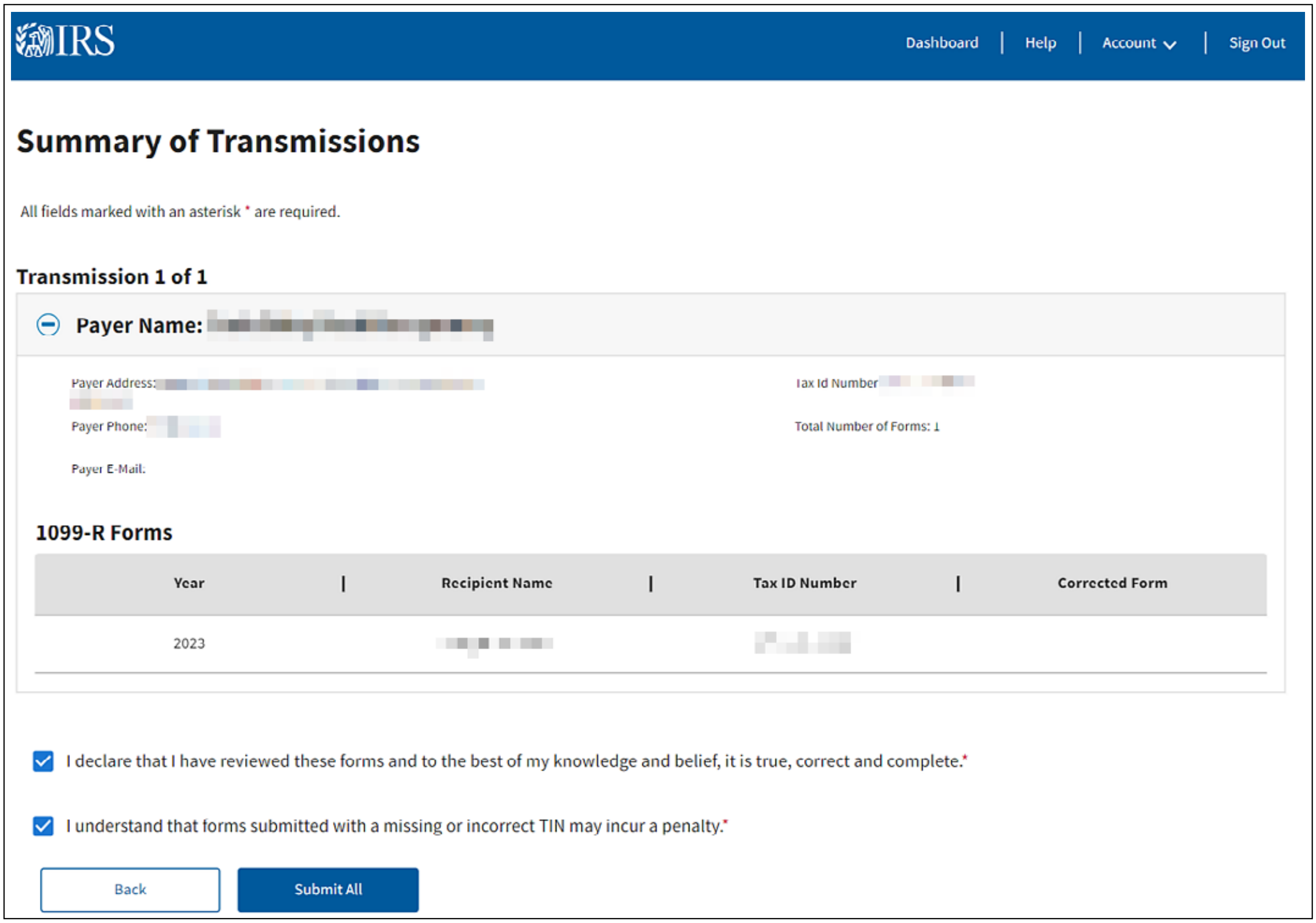
5. Select Add All to upload your information to the Taxpayer Portal.
6. The Upload Successful Page will display the number of forms added to the Unsubmitted Forms page that are ready to submit and the number of forms that need additional information.



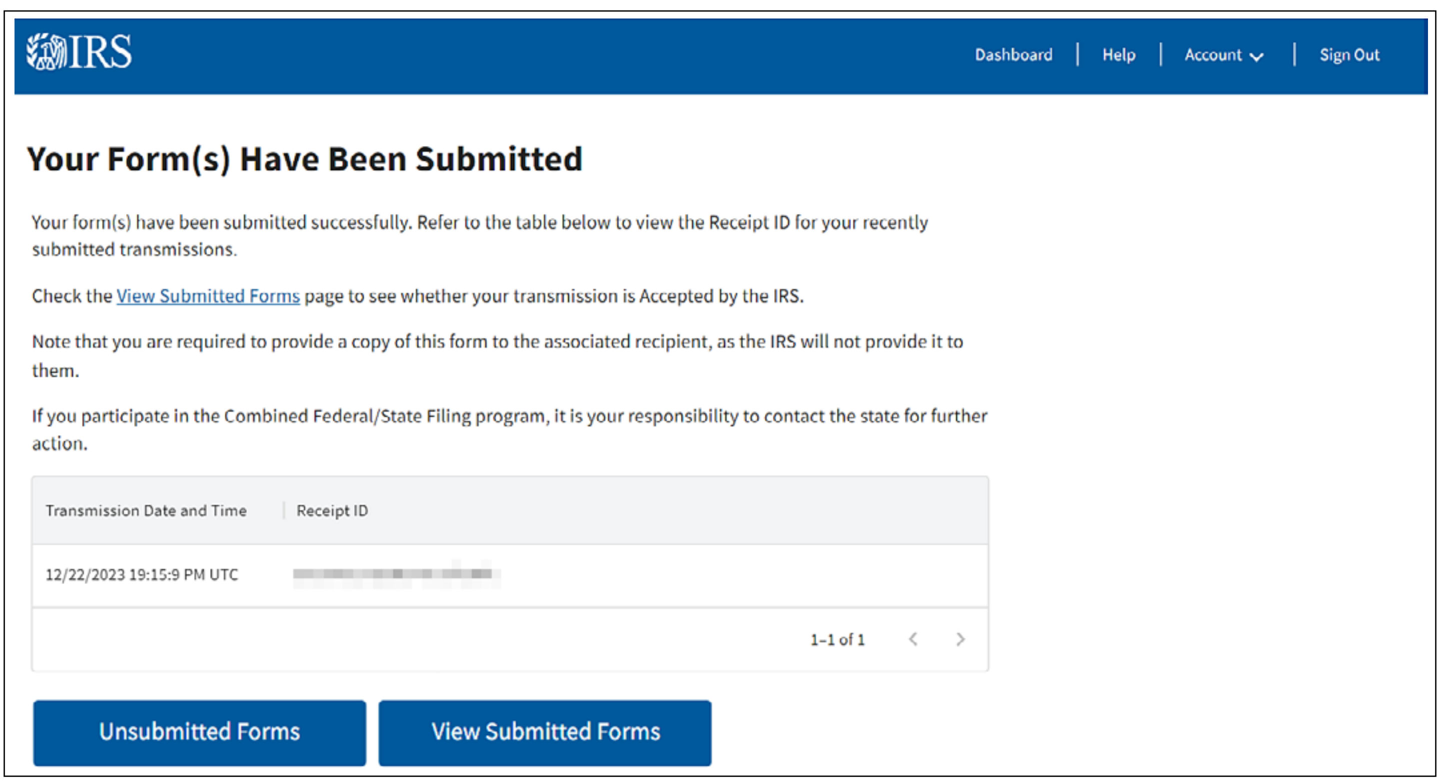
7. Visit the Unsubmitted Forms page to modify, download and submit your forms to the IRS. Forms submitted by simple file upload will automatically be grouped together.



8. Once the submit button is selected, transmission(s) will be organized on the Summary of Transmissions Page. You can view a list of the forms that have been selected for submission. Once your review is complete, click Submit All.



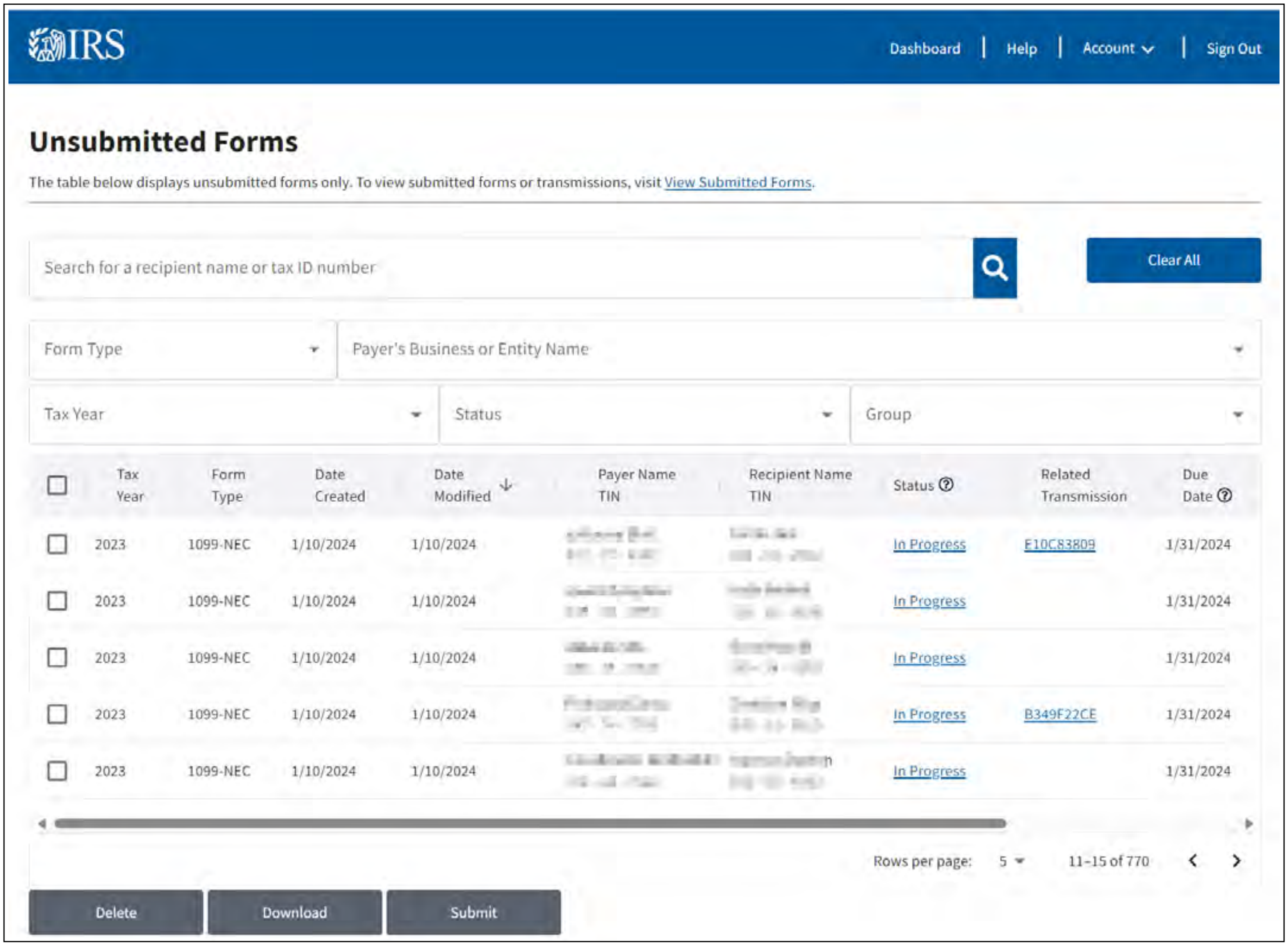
9. After submitting your forms, you will be redirected to the Your Form(s) Have Been Submitted page. This page will serve as a confirmation of the transmission and provide you with a receipt ID.



Additional Functions

View Unsubmitted Forms

The Unsubmitted Forms page allows you to search, view, edit, download and submit already created information returns to the IRS. Use the check box to the left of the user's information to select returns for download, submission or deletion.



- **View Submitted Forms Link:** This selection allows you to visit the View Submitted Forms page to view a table of your submitted transmissions.
- **In Progress Status Link:** This selection allows you to return to the Payer Information page for the form selected to continue editing your form.
- **Ready to Submit Status Link:** This selection allows you to return to the Review and Confirm Page for the form selected to review your input and edit, if needed.
- **Group Column Dropdown List:** This selection allows you view the associated group for your unsubmitted forms. Forms submitted by simple file upload will automatically be associated with the same group.
- **Download Button:** This selection allows you to download one or more forms. When you request to download multiple records, a ZIP file will be created with a separate PDF for each record downloaded. There is a maximum number of 100 forms per download. If you download one or more forms, you will receive a pop-up message directing you to the Notifications page, where you can download the PDF and Recipient Checklist CSV onto your computer.

- **Submit Button:** This selection allows you to submit one or more forms. There is a maximum number of 100 forms per submission. Once the submit button is selected, transmission(s) will be organized on the Summary of Transmissions Page. If a form is part of a correction or replacement submission, all forms that belong to that submission will be copied and be part of that submission. Any remaining forms on the Make a Correction Page will be disabled.
- **Enabling Delete Button:** To enable the delete button you must select a record from the unsubmitted forms table.
- **Delete Button:** This selection allows you to delete one or more forms from the unsubmitted forms table.

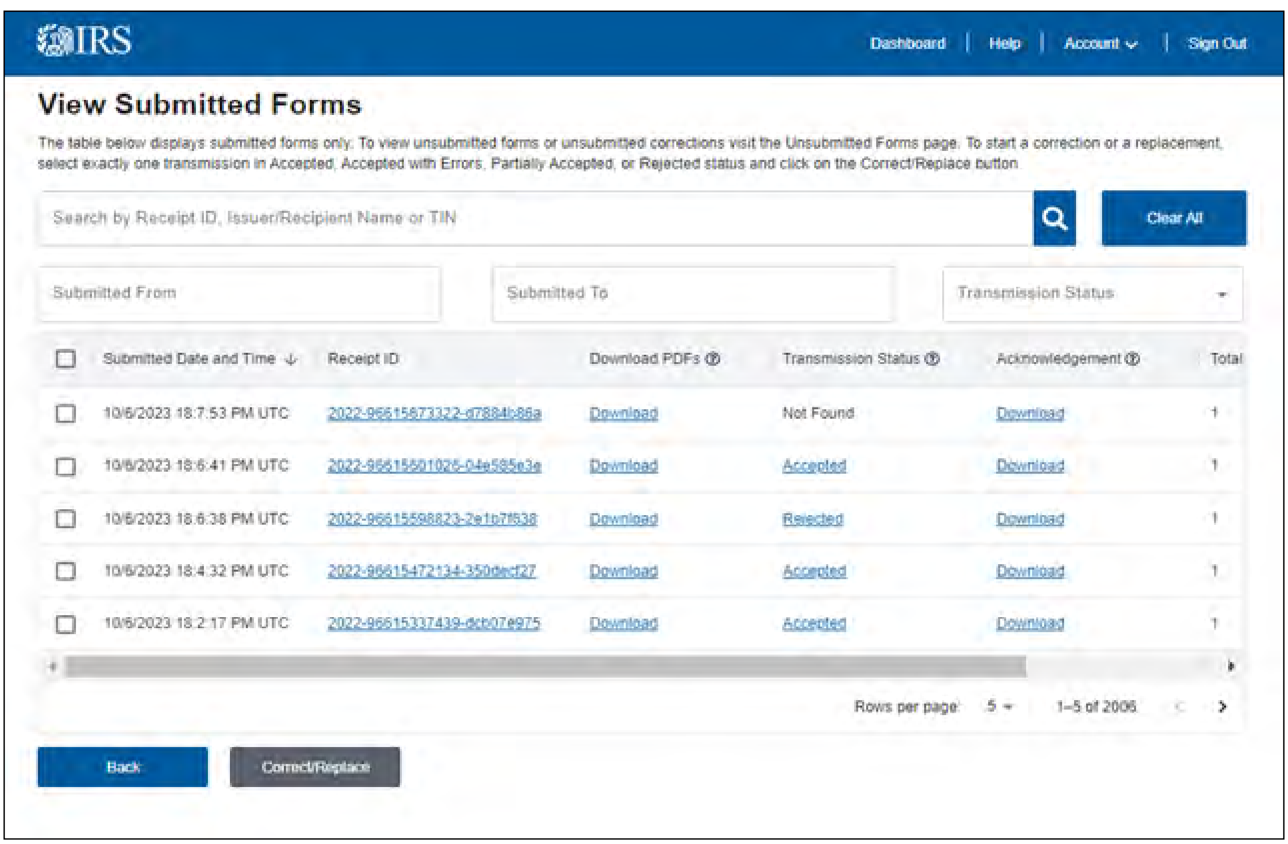
Status Definitions for Unsubmitted Forms

Status Definitions for Unsubmitted Forms		
Status	**Definition**	**Select the status link to:**
In Progress	All required fields have not been completed	Edit or complete the form
Ready to Submit	All required fields have been completed. Forms have not been submitted to IRS	Review data; edit, if needed; and submit to IRS

View Submitted Forms

The Submitted Forms page allows you to view a table of transmissions you submitted. Filter the table to narrow the results. On this page, you can:

- View Submitted Forms Details by selecting Receipt ID to display a list of all submissions included in your transmission. View specific form details by clicking on the Record ID which is a record-level view of the transmission
- View the Transmission Status of submitted forms – Accepted, Accepted with Errors, Partially Accepted, Received by IRS and Rejected
- Download acknowledgements
- Use the Correct/Replace button to begin a correction or replacement



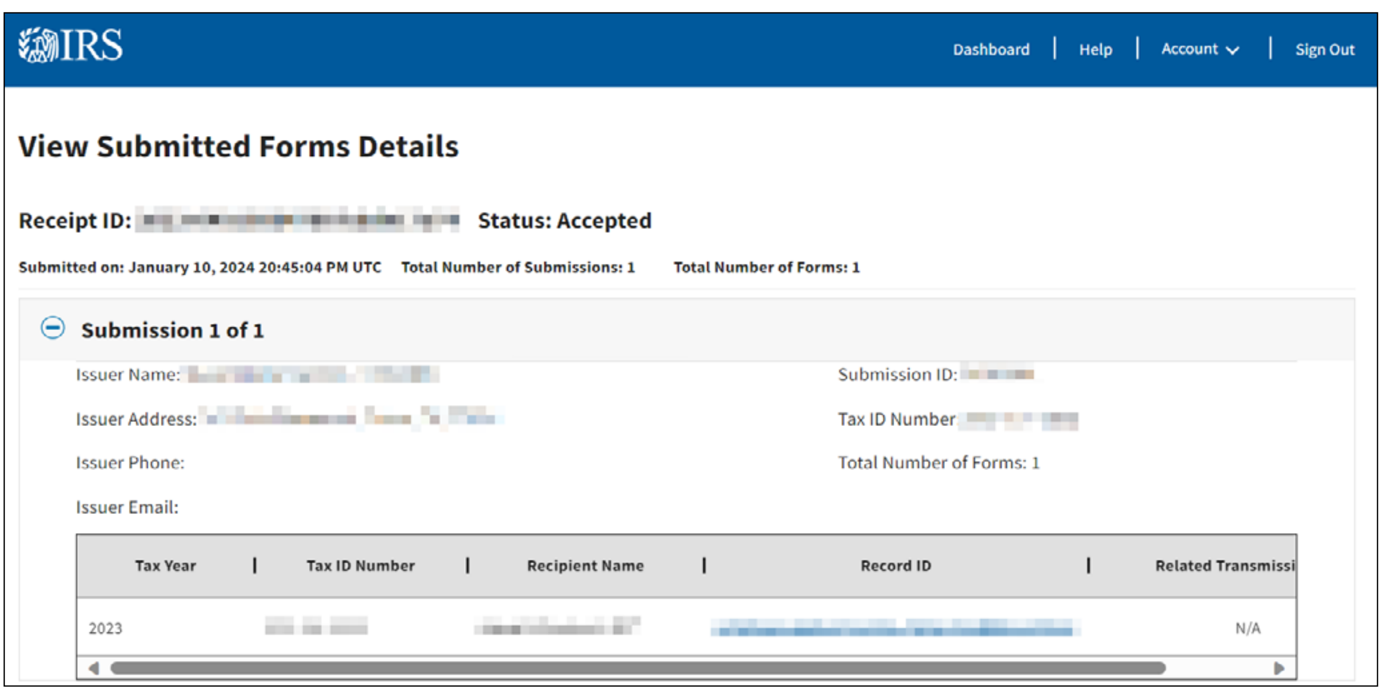
- **Receipt ID Link:** This selection allows you to visit the Submitted Forms Details page to view the details of your submissions.
- **Download PDFs link:** This selection allows you to download forms. If you download a form, you will receive a pop-up message directing you to the Notifications page, where you can download the PDF and Recipient Checklist CSV onto your computer.
- **Transmission Status:** This selection allows you to visit the View Acknowledgment page, which will display the transmission statuses: Accepted, Accepted with Errors, Partially Accepted and Rejected.
- **Acknowledgement:** By clicking on the Download link, your transmission acknowledgment will download to your browser. The downloaded file displays the raw submission data in JavaScript Object Notation (JSON) format.
- **Back Button:** This selection allows you to return to the Dashboard page.
- **Correct/Replace Button:** This selection allows you to start correcting/replacing the selected form.

Status Definitions for Submitted Forms

Status Definitions for Submitted Forms		
Status	**Definition**	**Action Needed**
Received by IRS	IRS has not completed processing the transmission	Allow 7 days for processing
Accepted	IRS has completed processing and found no errors	No action required
Accepted with Errors	IRS has completed processing and found error(s)	Records accepted with errors are considered accepted by the IRS. However, every effort should be made to provide a correct information return by filing corrections for these errors.
Partially Accepted	IRS has completed processing and rejected at least 1 submission	Any submission that was rejected must be replaced.
Rejected	All submissions were rejected	Resolve issues and replace entire submission

View Submitted Forms Details Page

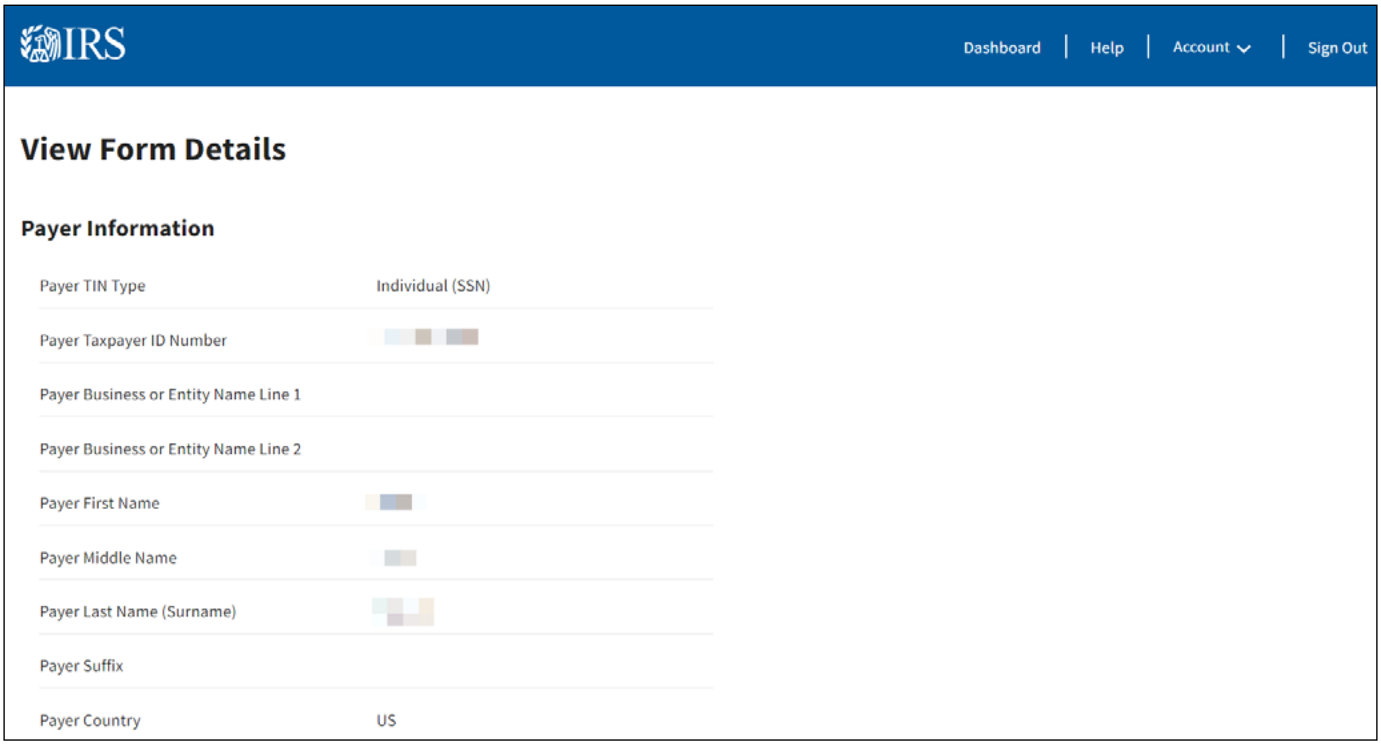
This is the page you will see after selecting the Receipt ID link on the View Submitted Forms page. This page will allow you to view a list of all the submissions included in your transmission and view specific form details. You will also be able to view all the forms completed within those submissions.



- **Plus/Minus Button:** This selection allows you to maximize and minimize accordion folds to multiple form submissions.
- **Record ID Link:** This selection allows you to visit the View Forms Details page to view the details of your form.
- **Back Button:** This selection allows you to return to the View Submitted Forms page to view the details of another transmission.

You may then click on the Record ID Link, which allows a record level view of your transmissions on View Forms Detail. On this page, you can view the information you entered. To return to the View the Submitted Forms Details use the Back button.

View Forms Details Page



This is the page you will see after selecting the Record ID link on the View Submitted Forms Details page. This page will allow you to view information entered in each section for that form.

- **Back Button:** This selection allows you to return to the View Submitted Forms Details page to view the details of another transmission.

Make A Correction

You can make a correction for the following issues (this list is not all-inclusive):

Issue	Action Needed
Incorrect money amounts	Correct money amounts
Incorrect payment types	Correct payment types
Incorrect distribution code	Correct distribution code
No recipient TIN	Add recipient TIN
Incorrect recipient TIN	Correct recipient TIN
Missing recipient account number	Add recipient account number
Filed a return when one should not have been filed	Zero out all money amounts
Incorrect check box	Select or deselect the appropriate check box
Filed using wrong form type	Zero out all money amounts in your correction and then submit an original submission using the appropriate form type

Reminder:

- You must submit corrections through the portal for information returns submitted through the Taxpayer Portal
- Make corrections as soon as possible
- Send statements to recipients showing the corrections

Error in Reporting the Issuer

You cannot submit a correction to resolve errors in Issuer information. If an error is discovered in reporting the issuer's (not recipient) name and/or TIN, the issuer should write a letter to the IRS containing the following information:

- Name and address of issuer
- Type of error (include the incorrect issuer name/TIN that was reported)
- Tax year
- Correct issuer TIN
- TCC
- Type of return
- Number of payees
- Filing method, paper or electronic
- If federal income tax was withheld

Mail correspondence to:

Internal Revenue Service
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

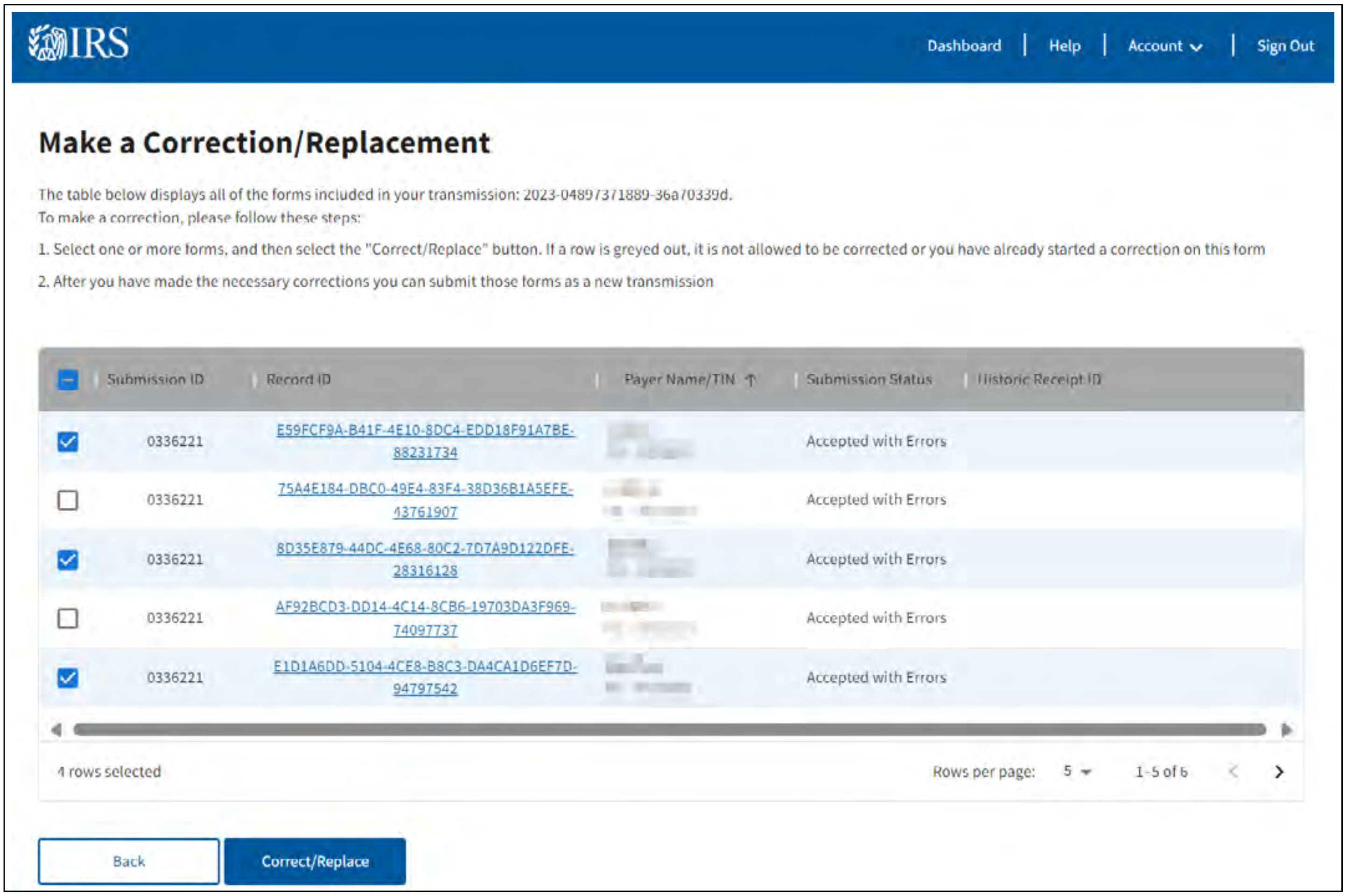
If you need to make a correction to a form sent to the IRS and the transmission has a status of Accepted or Accepted with Errors, use the Make a Correction page to address the errors you identified.

To start the correction process, select the View Submitted Forms button on the Dashboard page to view all submitted forms.

Next, mark the check box next to the transmission you'd like to correct. After making your selection, click the Correct/Replace button.

There are two reasons a box next to a record you want to correct may be grayed out:

1. *The record has already been successfully corrected. On the Submitted Forms page, the status of the corrected return would be Accepted or Accepted with Errors.*
2. *The correction process was already started. The corrected return status would be In Progress on the Unsubmitted Forms page.*



After selecting the Correct/Replace button, you'll advance to the Make a Correction page to begin the correction process on one or more forms. Follow the steps provided on the page to make your corrections.

Once you make the corrections, you can choose to submit the form on the Review and Confirm page or complete multiple corrections and submit multiple corrected forms from the View Unsubmitted Forms page. Do this by selecting multiple forms in Ready to Submit status and selecting the Submit button.

You can only complete the correction process for each form once. If a form is corrected, you'll no longer be able to correct that original form. If another correction is needed, it must be completed on the most current correction transmission. The form you've selected for correction will maintain a historical receipt ID with the original parent transmission. If you've incorrectly selected a form for correction, you'll be able to delete the form from the View Unsubmitted Forms page.

- **Record ID Link:** Once the IRS accepts a form with correction, the historic receipt ID will populate and link the form to its original transmission.
- **Historic Receipt ID Link:** A historic receipt ID will populate with the receipt ID of the parent transmission for corrected records. Clicking it will send you to the View Submitted Forms Details page for the parent transmission.

If you've started a correction and need to complete it, navigate to the Unsubmitted Forms page and select In Progress for the selected form. You'll advance to the Payer Information page, displaying the information you previously sent to the IRS.

Once you begin an initial Correction, the Make a Correction table will be disabled unless your Correction gets rejected, then the records are enabled again.

If your correction gets rejected you will not be able to file a replacement for that rejected correction. You must return to the original submission and file a correction.

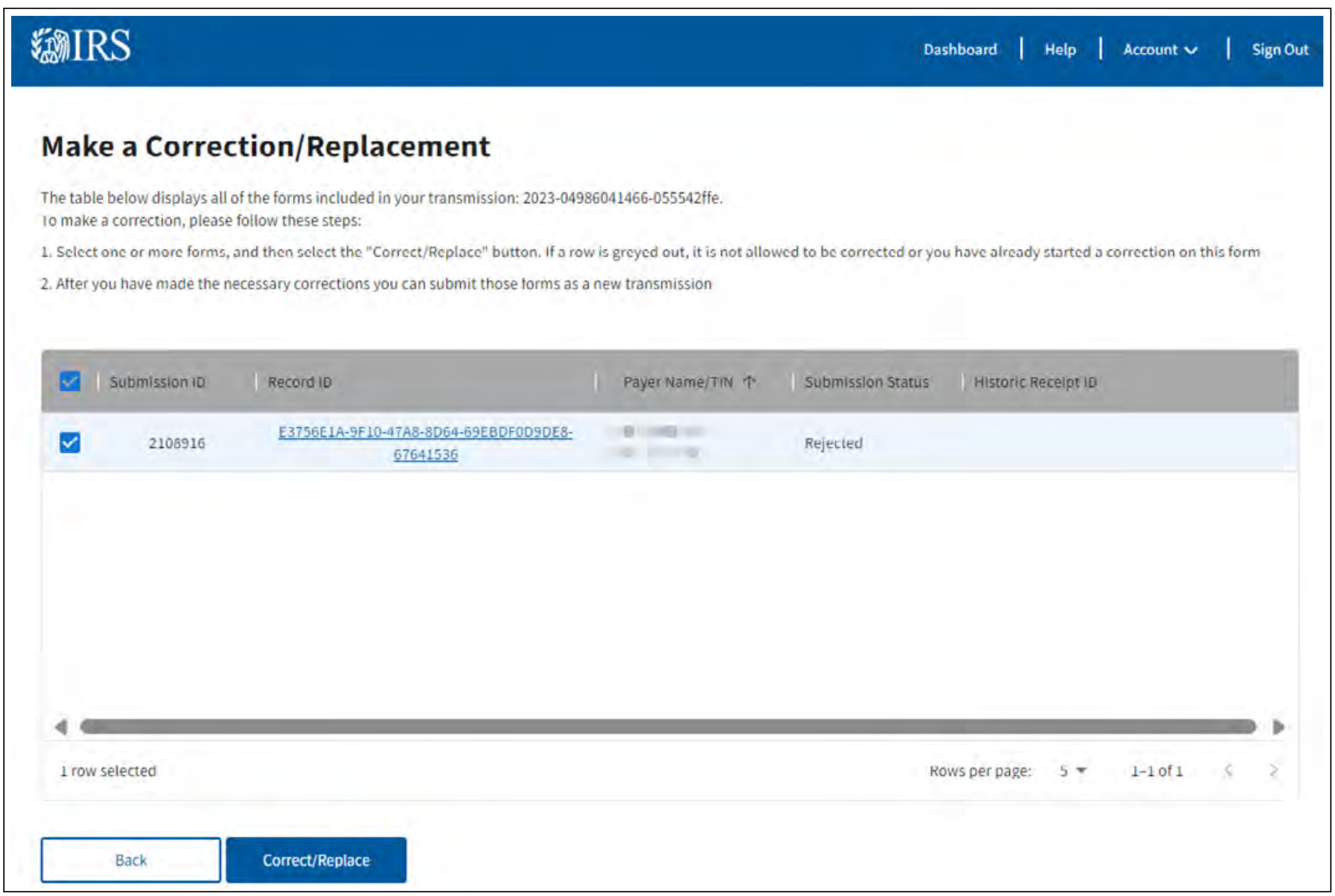
Submit A Replacement

If your submission was rejected you will need to replace the submission no later than 60 days after the transmission was rejected. If an acceptable replacement transmission is received after the 60 days and the return due date has passed, the transmitted returns may be subject to any applicable late-filing penalty. You can follow the same steps for making a correction. Replacements will resend the entire submission with all records included to replace the rejected one. Corrections will only submit the accepted or accepted with error individual records that were chosen for correction.

Please wait until a transmission is processed and the Acknowledgment status is either Rejected or Partially Accepted before submitting a replacement.

To see what was received in the transmission, click on the Receipt ID Link the system will take you to the View the Submitted Forms Details page. You may then click on the Record ID Link which allows a record level view of your transmissions. On the View Form Details page, you can view the information you entered.

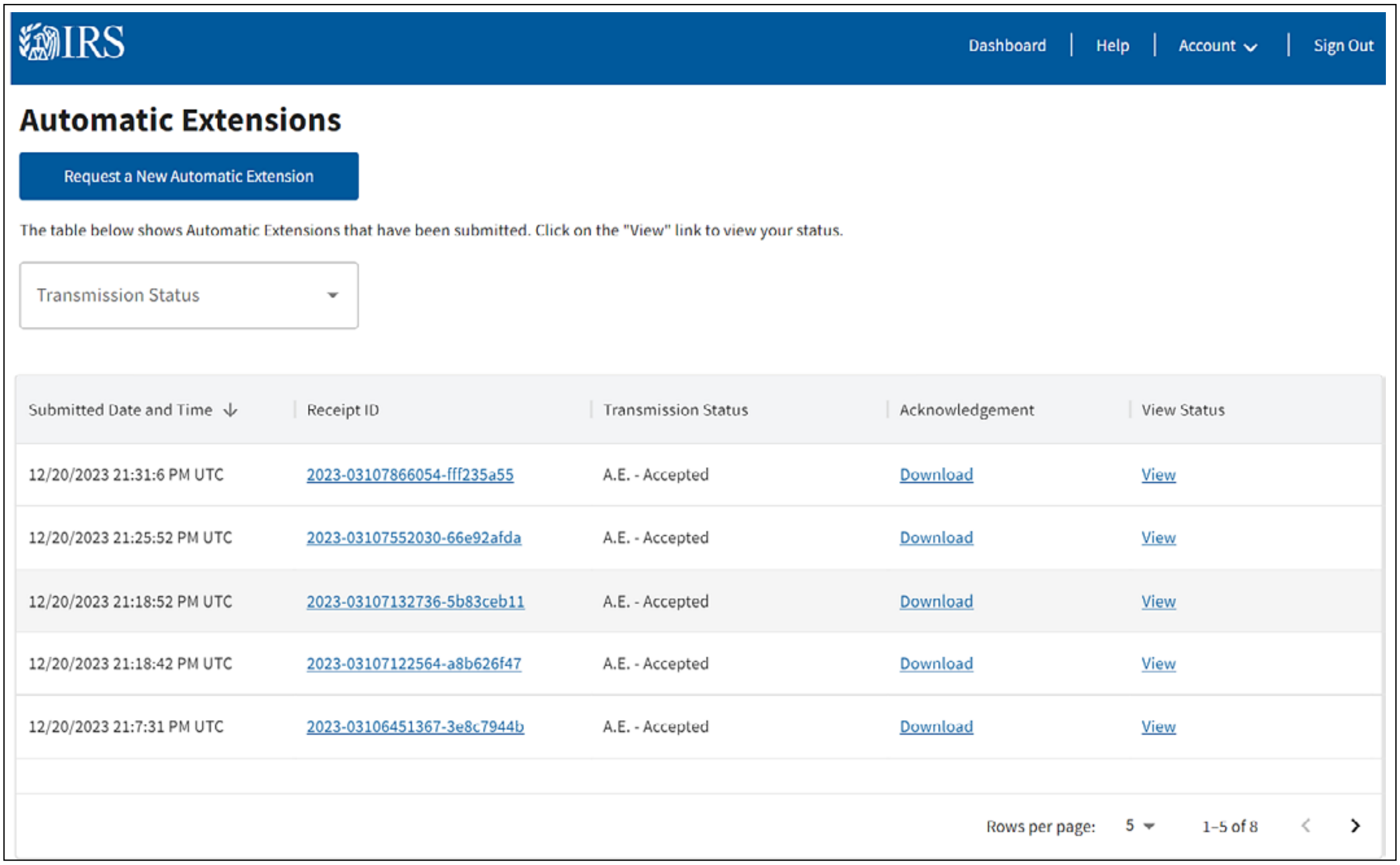
To return to the View the Submitted Forms Details use the Back button.



Request Automatic Extension

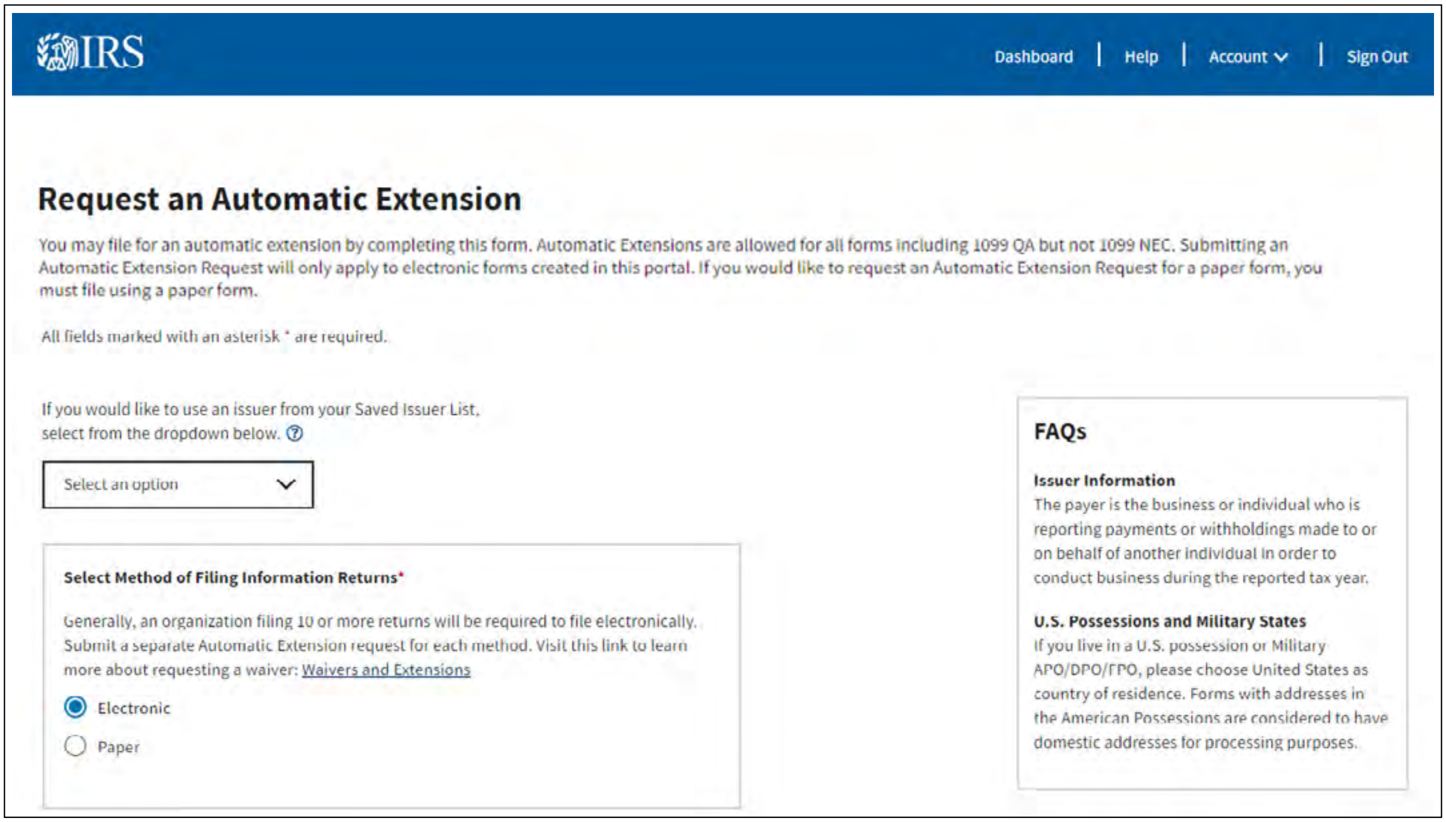
The Request Automatic Extension section allows you to request an automatic 30-day extension of time to file. The automatic 30-day extension of time to file information returns must be submitted by the due date of the returns. File an extension request as soon as you know an extension of time to file is necessary, but not before January 1 of the year in which the return is due. Submit a separate extension request for each issuer tax identification number (TIN).

After selecting the Request Automatic Extension button on the Dashboard page, you will be able to request a 30-day extension to file your forms.



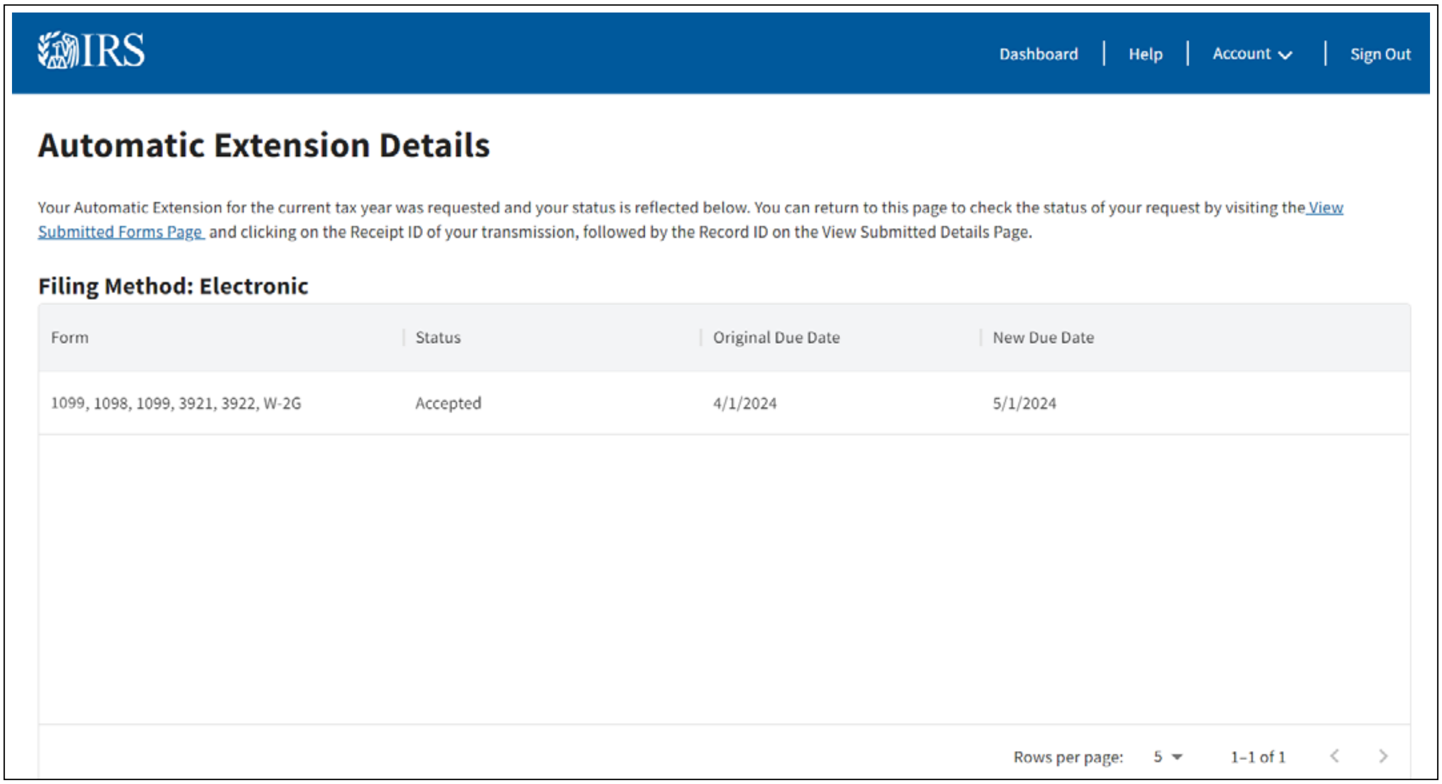
- **Request a New Automatic Extension Button:** This selection will allow you to visit the Request an Automatic Extension page.
- **Submitted Date and Time:** This selection will show the date and time the AE was submitted in ascending date and time.
- **Transmission Status Dropdown:** This dropdown will allow you to filter the table by Transmission Status. The following statuses will be displayed;A.E. - Accepted, A.E. Rejected, A.E. Processing, A.E. In Transit.
- **Receipt ID Link:** This selection allows you to visit the View Submitted Forms Details page to view the details of your submissions.
- **Transmission Status:** This selection allows you to view the status of your automatic extension. The following statuses may be displayed; A.E. - Accepted, A.E. Rejected, A.E Processing, A.E. In Transit.
- **Acknowledgement:** This selection will allow you to download your transmissions acknowledgment.
- **View Status:** This selection allows you to visit the Automatic Extension Details page.

You will only be able to select the Request Automatic Extension button if the date is between January 1st and March 31st. Otherwise, the button will be disabled.



- **Saved issuer dropdown:** You can select a saved issuer from the Saved Issuer dropdown, if saved to the Saved Issuer List, to quickly populate information on this page.
- **Select Method of Filing Information Return:** This selection allows you to select if you are filing your information return electronically or by paper.
- **Select Form(s):** This selection allows you to select the forms you would like to request an Automatic Extension for. If a checkbox is disabled, the due date to request an extension for that form has passed.
- **Submit Button:** This selection allows you to visit the Automatic Extension Details page to view automatic extension approval information.

After the submission, you'll receive an instant approval acknowledgment that will appear on screen if the request is complete, accurate and timely.



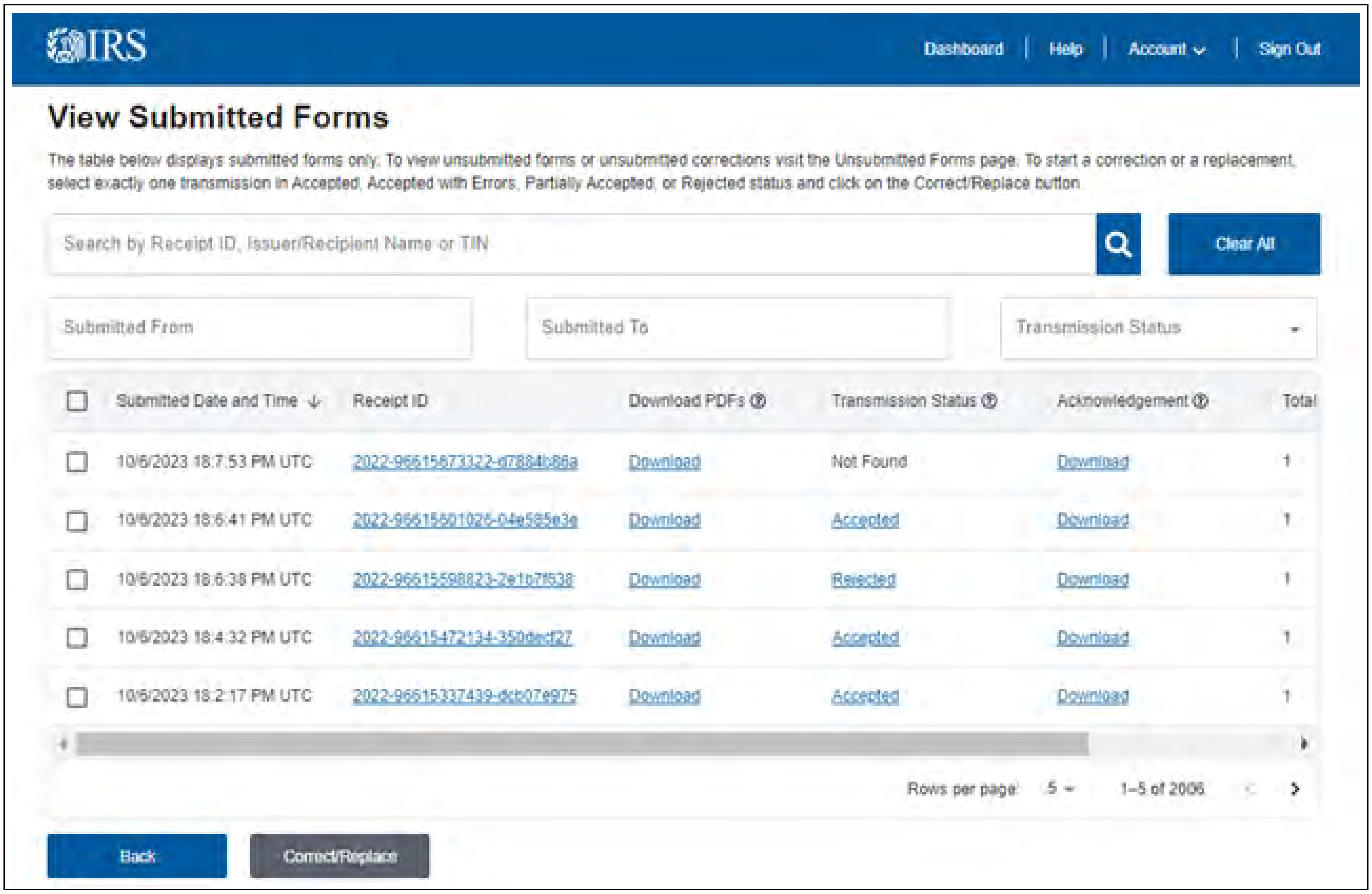
- **View Submitted Forms Link:** This selection allows you to visit the View Submitted Forms page to view submitted forms and the status of their Automatic Extension Request.
- **Reciept ID Link:** This selection allows you to visit the View Submitted Forms Details page to view the details of your form.
- **Unsubmitted Forms Button:** This selection allows you to visit the Unsubmitted Forms page to view unsubmitted forms and their new due dates.
- **Print Button:** This selection allows you to print your automatic extension approval information.

Exception: Form 1099-NEC, Nonemployee Compensation, is only allowed one nonautomatic 30-day extension of time, and filing must occur on a paper Form 8809, Application for Extension of Time to File Information Returns. Refer to **Form 8809** *for more information.*

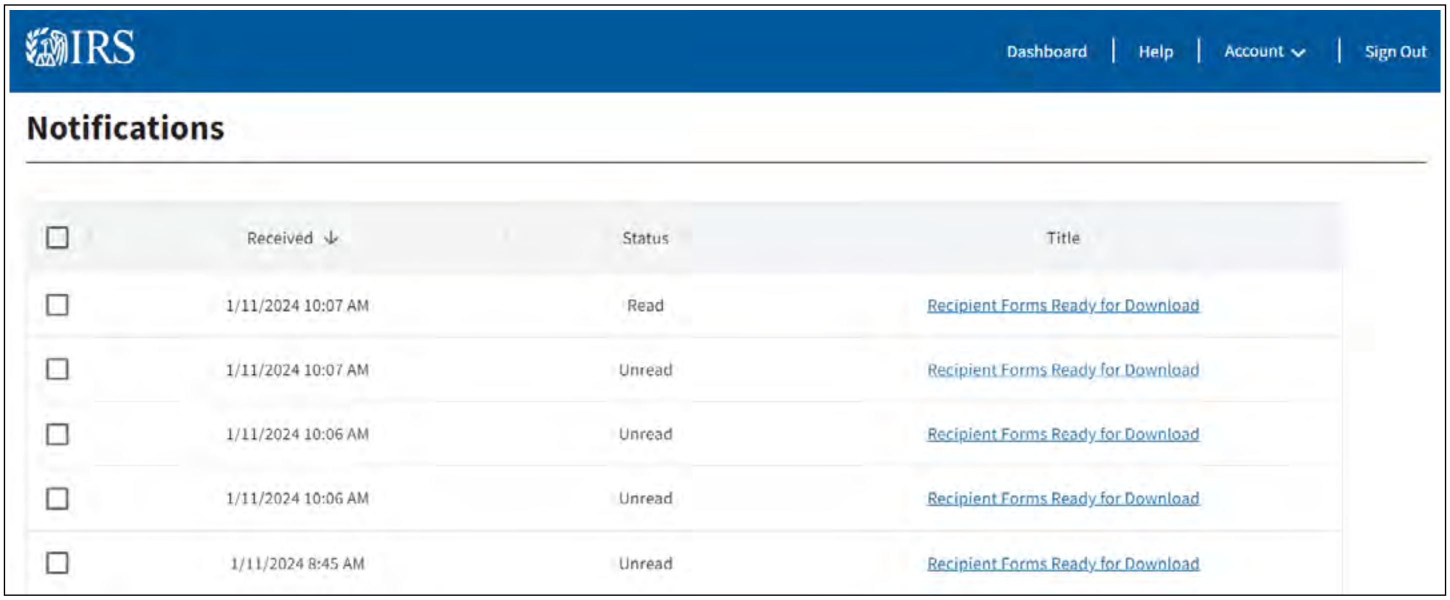
Download Recipient Copies

You can meet your requirement to furnish recipient statements and instructions by printing them from the IRIS Taxpayer Portal.

1. Click on View Submitted Forms on the Dashboard.
2. Select Download next to the Receipt ID of the forms that you would like to download. You will receive a pop-up message stating that the IRS will not keep track of downloaded forms or whether or not forms have been distributed to recipients. To proceed, check the box and click on Download.



3. You will receive a pop-up message directing you to the Notifications page. Return to the Dashboard and click on the Notifications link.



4. Click on Recipient Forms Ready for Download.
5. Click on the link to download your forms.
6. A Zip file will be created with a separate PDF and Recipient Checklist CSV for each record downloaded. Each download is limited to 100 forms or less.

If your Zip files are not opening, you can try using one of the available programs online that are specifically designed for zipping and unzipping files.

Other Helpful Information

Retention Requirements

Issuers should keep a copy of information returns or be able to reconstruct the data for at least three years from the reporting due date with the following exceptions:

- Returns reporting federal withholding need to be retained for four years.
- Keep a copy of Form 1099-C, Cancellation of Debt, for at least four years from the due date of the return.

Due Dates

Form 1099 series are filed on a calendar year basis. For filing due dates for other information returns, please refer to the General Instructions for Certain Information Returns (Forms 1096,1097, 1098, 1099, 3921, 3922, 5498, and W-2G).

Due Dates		
Form	**IRS Electronic Filing**	**Furnish Copy to Recipient**
1099	March 31	January 31, February 15 for Forms 1099-B and 1099-S. This also applies to statements furnished as part of a consolidated reporting statement.
1099-MISC	March 31	January 31, February 15 for amounts reported in boxes 8 or 10.
1099-NEC	January 31	January 31
NOTE: *If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.*		

Filing a Waiver From Electronic Filing of Information Returns

If you think you won't be able to meet your electronic filing requirement, you may request a waiver. A waiver isn't automatic and, if accepted, is only good for the current filing year. The submission must be a paper **Form 8508, *Application for a Waiver from Electronic Filing of Information Returns***, and follow the instructions on the form. See the form for more information.

Combined Federal/State Filing (CF/SF) Program

If you participate in the IRS Combined Federal/State Filing (CF/SF) Program, you may report withholdings and payments for up to two states on this page. If you made a payment to a recipient that is reportable to more than one state, you must prorate the amounts for each state.

The following information returns may be filed under the CF/SF Program:

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third-Party Network Transactions
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount

- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

The following table provides the participating states in the CF/SF Program. Each state's filing requirements are subject to change by the state. It is the filer's responsibility to contact the participating state(s) to verify their criteria and special data entry requirements.

State		
Alabama	Indiana	Montana
Arizona	Kansas	Nebraska
Arkansas	Louisiana	New Jersey
California	Maine	New Mexico
Colorado	Maryland	North Carolina
Connecticut	Massachusetts	North Dakota
Delaware	Michigan	Ohio
District of Columbia		Oklahoma
Georgia	Minnesota	Pennsylvania
Hawaii	Mississippi	South Carolina
Idaho	Missouri	Wisconsin

Help with the Taxpayer Portal

Contact the Help Desk Monday through Friday 7:30 a.m. – 7:00 p.m. ET. Listen to all options before making your selection.

- 866-937-4130 (toll-free)
- 470-769-5100 (International) (Not toll-free)
- TTY\TDD: The IRS welcomes calls via your choice of relay. Deaf or hard of hearing taxpayer using a relay service may call any of our toll-free numbers.

Additional Resources

Webpage References	Description
www.irs.gov/inforeturn	Learn about the differences between IRIS and other filing systems such as the Filing Information Returns Electronically (FIRE) system
www.irs.gov/iris	Access the Taxpayer Portal, subscribe to quick alerts and locate Help Desk contacts
www.irs.gov/irisats	Find ATS scenarios, known issues and solutions **For the IRIS A2A filing method"*
www.irs.gov/irisschema	Find information about IRIS schemas and business rules **For the IRIS A2A filing method"*
www.irs.gov/iristcc	Access the tutorial for the IRIS TCC Application and apply for a TCC. to e-file with IRIS