



Information Returns Intake System (IRIS) Taxpayer Portal User Guide

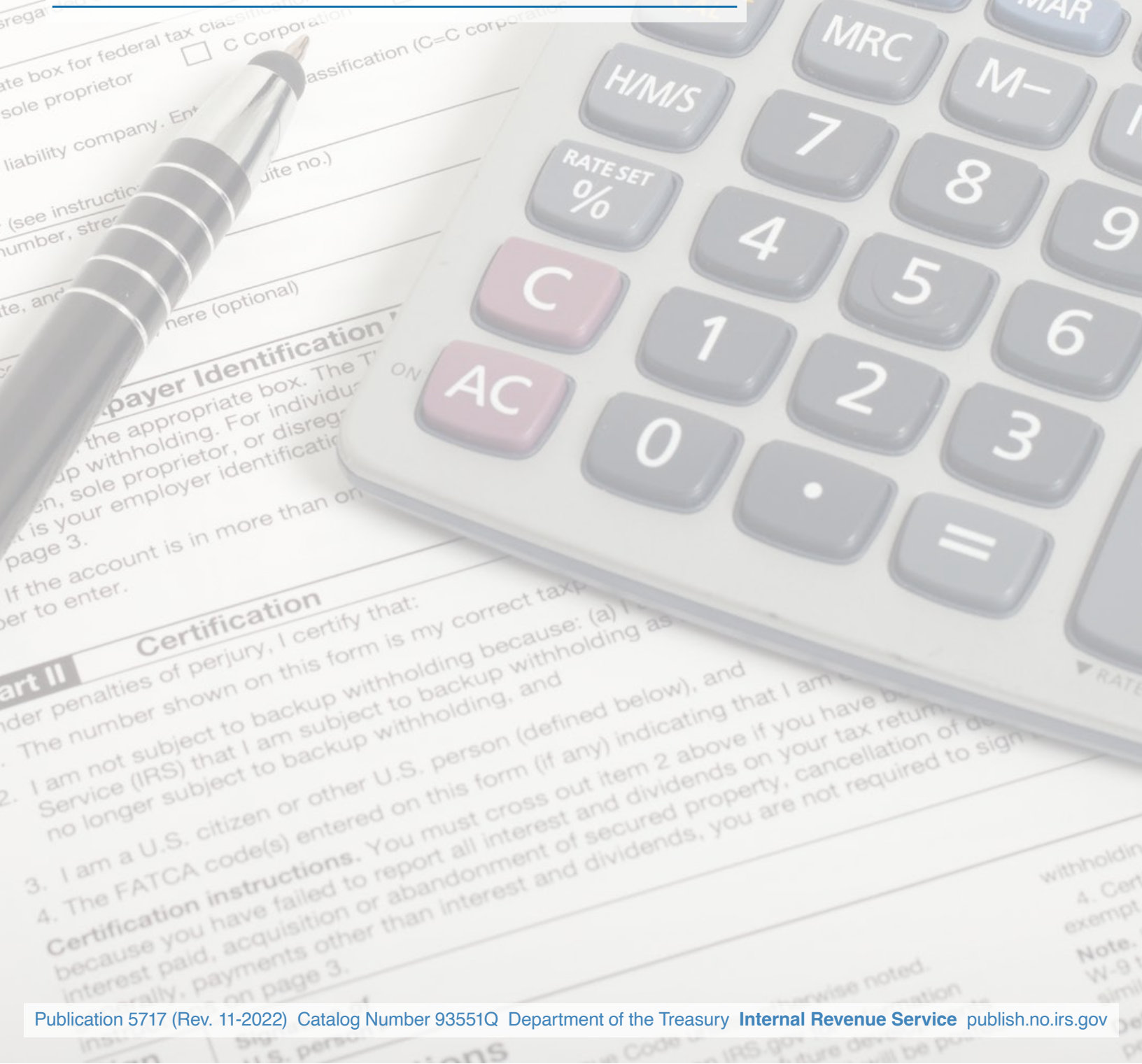


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Introduction

The Information Returns Intake System (IRIS) Taxpayer Portal is a system that provides a no cost online method for taxpayers to electronically file Form 1099 series. The Taxpayer Portal allows you to enter data to create Forms 1099 by either keying in the information or uploading a .csv file. This portal allows taxpayers to:

- Electronically prepare (create, edit, and view) and file Forms 1099 series without software or service provider
- Download and print the recipient copy of Forms 1099 for distribution to payees
- Maintain a record of completed, filed and distributed Forms 1099
- Perform basic validation of 1099 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

Currently, you must file electronically if you file 250 or more information returns. The Taxpayer First Act of 2019 authorizes Treasury and the IRS to reduce the 250-return electronic filing requirement to 100 in calendar year 2021 and from 100 to 10 after 2021. The IRS will post an article at [IRS.gov/form1099](https://www.irs.gov/form1099) explaining any changes if this becomes effective for 2022 tax-year returns with a 2023 filing requirement.

Who Can Participate?

Any entity with an Employer Identification Number (EIN) that needs to file Forms 1099 can file electronically via IRIS for calendar year 2022 and beyond.

Forms Available to file via Taxpayer Portal for Tax Year 2022

- 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)



Currently, IRIS can only accept Form 1099 series. You don't need to file a Form 1096 when using IRIS. To file other information returns, please visit www.irs.gov/infocenter. This forms listing is subject to change in future tax years.

Getting Started

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

External users will validate their identities using the latest authentication process prior to completing the IRIS Application for Transmitter Control Code (TCC). The IRIS Application for TCC is available on www.irs.gov/iris.

1. Go to www.irs.gov/iris
2. Follow instructions under Get Started
3. Click on the *Apply for an IRIS TCC* button
4. Sign in or create an account to begin the application process (you don't need to create an account if you already have one)
5. Complete and submit an IRIS Application for Transmitter Control Code (TCC)
6. Once the application is in Complete 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 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.

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

A responsible official (RO) initiates and submits the IRIS Application for TCC electronically. Each RO must sign the terms of agreement using their 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
NOTE: *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 the approval and processing of your application, the assignment of a five-character alphanumeric TCC to your TIN occurs. The IRS will send a letter with this information to the mailing address on the 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.

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've selected
- Enter information in all required fields marked with an asterisk
- Only 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

Now that your TCC has been issued and you have your credentials, log into the Taxpayer Portal. Next, you'll arrive at the Select Your Organization page where you'll select the firm/organization you're representing.



If you have multiple TCC's listed on your IRIS Application for TCC, select the appropriate TCC you'll use for this session, then click on the Submit button to display the dashboard.

You'll then advance to the Taxpayer Portal Dashboard which allows you to navigate the main functions.

The Dashboard:

The screenshot shows the IRS Taxpayer Portal Dashboard. At the top, there is a blue navigation bar with the IRS logo on the left and links for 'Dashboard', 'Help', 'Account', and 'Sign Out' on the right. Below the navigation bar, the word 'Dashboard' is displayed in a large font, followed by a 'Notifications' badge with the number '88'. The main content area is divided into several sections. The first section is a 'Privacy Act and Paperwork Reduction Act Notice' with a plus sign icon. Below this, a welcome message reads 'Welcome, John Finch' and 'Please select one of the following options to get started.' The dashboard is organized into a grid of tiles. The first row contains three tiles: 'Start New Form' (with a 1099 icon and a description: 'Complete any type of form, including a 1099-MISC, 1099-NEC and 1099-INT.'), 'View Unsubmitted Forms' (with an 'All Forms' icon and a description: 'View forms you are working on or are ready to submit.'), and 'Upload CSV with Form Data' (with an upload icon and a description: 'Upload a CSV with form data to the portal and download CSV templates.'). The second row contains three tiles: 'View Submitted Forms' (with a stack of 1099 icons and a description: 'View history for your submitted forms.'), 'Request Automatic Extensions' (with a 1099 icon and a folder icon, and a description: 'Request an extension to file your forms for Tax Year 2022.'), and 'Help' (with a question mark icon and a description: 'Access form instructions and commonly asked questions.'). The third row contains one tile: 'Issuer Management' (with an 'ISSUER' icon and a description: 'View or Add issuer/payer information.').

- **Notifications (upper left corner):** Allows you to view your notifications sent to you by the IRS
- **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
- **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. where you have the option to enter and save frequently used issuer information for preparing a form

Start New Form

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

The screenshot shows the IRS Taxpayer Portal interface for selecting a form type. At the top, the IRS logo is on the left, and navigation links for 'Welcome, John Finch', 'Dashboard', 'Help', and 'Sign Out' are on the right. The main heading is 'Select Form Type'. Below this, a note states 'All fields marked with an asterisk * are required.' The instruction 'Select which form you need to complete.*' is followed by a dropdown menu currently showing '1099-MISC (Miscellaneous)'. A note with an information icon says 'NOTE -- If you need to report Nonemployee Compensation, you must use a new 1099-NEC form.' At the bottom of the form area are 'Back' and 'Next' buttons, and an 'Exit' link. On the right side, there is an 'FAQs' section titled 'Select Form Type' with a sub-heading 'What form to select? For an overview of what to report, who needs to report, amounts to report, due dates and more information about information returns, please visit:' and a link to 'A Guide to Information Returns'.

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

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

Once completed, select Next to go to the Recipient Information page or select the *Save and Exit* to continue the form from where you left off at a later time.

5. Complete the required fields on the Recipient Information page.

NOTE: 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.

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

Once completed, select *Next* to go to the ‘Report State Withholdings and Payments page or select *Save and Exit* to continue the form from where you left off, at a later time.

- Completing the Report State Withholdings and Payments page is optional. Refer to the CF/SF Program section for additional information. Once completed, select *Next* to review and confirm your information return.

If you don’t have state payments to report, select *Review and Confirm* to continue.

- 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.
- At this point, you can select the following options:
 - Submit** – To submit the completed form to the IRS
 - Unsubmitted Forms** – To view the Unsubmitted Forms page and review forms that are in progress or ready for submission
 - Start New Form** – To input a new form
 - Exit** – To return to the Taxpayer Portal Dashboard

Additional Functions

Upload CSV and Form Data

The Upload CSV with Form Data option allows you to upload files containing information returns in a simple file format.

Steps to Upload File:

1. 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
2. Create your CSV file using the template provided by the IRS. The CSV file can include up to 100 forms per file
3. Once the file is complete, upload it by selecting Browse or Drop CSV File Here on the page
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

View Unsubmitted Forms

The View 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 right of the user's information to select the returns download, submission or deletion.

After selecting the forms and selecting the submit button, you'll advance to the Summary of Selected Forms page, where you can review your selection to ensure the submission of the correct forms. When the review is complete, click on *Submit All*.

After submitting your forms, continue 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.

After selecting the necessary returns for download, select the download button. Acknowledge the IRS will not keep track of downloaded forms or the distribution of forms to recipients. Your download will be in progress and appear on your Notifications Page when ready.

After selecting the returns necessary for deletion, select the delete button.

Unsubmitted Forms Status Definitions

- In Progress – Data/form is not complete
- Ready to Submit – Data/form is complete

View Submitted Forms

The View 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, Received by IRS and Rejected
- Download acknowledgements
- Use the Correct button to begin a correction

This section uses plus and minus buttons that allow you to maximize and minimize accordion folds for multiple form submissions.


Status Definitions for Submitted Forms

- Received by IRS – Pending processing by the IRS. Acknowledgement will be available once transmission has completed processing
- Accepted – No action required
- Accepted with Errors – Transmitter needs to correct the data and send corrections to the IRS
- Rejected – Transmitter should resolve the issue and submit again as an original transmission

View Submitted Forms							
Search by Receipt ID, Issuer/Recipient Name or TIN						Q	Clear All
Submitted From		Submitted To		Transmission Status			
<input type="checkbox"/>	Submitted Date and Time ↓	Receipt ID	Transmission Status	Total Submissions	Total Forms	Acknowledgement	
<input type="checkbox"/>	5/13/2022 21:37:58 PM UTC	2283f7ed-fa20-4e18-885f-9d5b0ff34667	Accepted	1	1	Download	
<input type="checkbox"/>	5/13/2022 21:37:49 PM UTC	ada6a53c-7aef-4ce6-9215-ba73b131eecb	Accepted	1	1	Download	
<input type="checkbox"/>	5/13/2022 21:37:48 PM UTC	a0f17a1c-a8ed-48b8-bd97-6da725509dc4	Rejected	1	1	Download	
<input type="checkbox"/>	5/13/2022 21:37:47 PM UTC	21218190-ca58-416e-9f5f-5697b2e18441	Rejected	1	1	Download	
<input type="checkbox"/>	5/13/2022 21:37:45 PM UTC	29019a17-1ca3-469a-8922-d85639e2261c	Received by IRS	1	1	Not Available	

Click on *Receipt ID* link to see the information received in the transmission. This 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 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.


Dashboard | Help | Account v | Sign Out

View Submitted Forms Details

Receipt ID: 62804220-2d05-4fc7-930b-c4426986a87d **Status:** Automatic Extension

Submitted on: October 20, 2022 16:13:34 PM UTC Total Number of Submissions: 1 Total Number of Forms: 1

Submission 1 of 1

Issuer Name: John Thomas	Submission ID: 8ef240d36515
Issuer Address: 123 Willow Lane , Arlington, AK, undefined	Tax ID Number: 123 - 32 - 4323
Issuer Phone: (123) 344-5345	Total Number of Forms: 1
Issuer Email:	

Tax Year	Tax ID Number	Recipient Name	Record ID	Related Transmission
N/A	N/A	undefined undefined	c4426986a87d	

Back

Make A Correction

Here are some examples of errors you may need to correct:

- Incorrect money amount(s)
- Incorrect payment type(s)
- Incorrect distribution code(s)

- No recipient TIN
- Incorrect recipient TIN
- Incorrect recipient name
- Incorrect check box
- Original return filed using wrong type of return (for example, you filed a Form 1099-DIV, when it should've been a Form 1099-INT)
- You filed a return when one shouldn't have been filed

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

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* button.

The screenshot shows the IRS 'Make a Correction' interface. At the top, there's a navigation bar with 'Dashboard', 'Help', 'Account', and 'Sign Out'. The main heading is 'Make a Correction'. Below it, instructions state: 'The table below displays all of the forms included in your transmission: 2022-66280344004-c33dc29ef. To make a correction, please follow these steps: 1. Select one or more forms, and then select the "Correct/Replace" button. If a row is greyed out, it is not allowed to be corrected or you have already started a correction on this form. 2. After you have made the necessary corrections you can submit those forms as a new transmission.'

<input checked="" type="checkbox"/>	Submission ID	Record ID	Payer Name/TIN ↑	Historic Receipt ID
<input checked="" type="checkbox"/>	4501464	0779656	John Thomas 123 - 32 - 4323	

At the bottom of the table, it says '1 row selected'. To the right, there are controls for 'Rows per page: 5' and '1-1 of 1'. Below the table are two buttons: 'Back' and 'Correct/Replace'.

After selecting the *Correct* 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. 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.

Additional information related to corrections.

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.

Request Automatic Extension

The Request Automatic Extension section allows you to request an automatic 30-day extension of time to file. The submission of an automatic 30-day extension of time to file information returns must occur 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 TIN.

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

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.

Other Helpful Information

Due Dates

Filing Form 1099 series occurs 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 Series	March 31	January 31 and 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 and 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

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, Request for Waiver From Filing Information Returns Electronically](#), 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 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's reportable to more than one state, you must prorate the amounts for each state.

The following information returns are available for filing 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’s the filer’s responsibility to contact the participating state(s) to verify their criteria and special data entry requirements.

State	State	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
Georgia	Minnesota	Oklahoma
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 taxpayers using a relay service may call any of our toll-free numbers

Additional Resources

- General Instructions for Certain Information Returns (Forms 1096,1097, 1098, 1099, 3921, 3922, 5498, and W-2G)
- Subscribe for QuickAlerts
- Filing Information Returns irs.gov. www.irs.gov/inforeturn
- Information Returns Intake System (IRIS) www.irs.gov/iris