

Changes to October TY2023/PY2024 Revision

Date	Location	Update
02-2024	Throughout Publication	Update Processing Year
02-2024	Throughout Publication	Update Tax Years
02-2024	Introduction	Added new sections <i>First Time Filers Quick Reference Guide</i>
02-2024	Getting Started	Added new section <i>Registration</i>
02-2024	Things you need to know before completing the IRIS Application for Transmitter Control Code (TCC)	Added new sections <i>Access the IRIS Application for TCC, Application Approval/Completed, Revise Current TCC Information, and Deleted TCC</i>
02-2024	Taxpayer Portal	Added new sections <i>Header, Dashboard Tiles, and Issuer Management</i>
02-2024	Issuer Management	Added new sections <i>Saved Issuers Page, Issuer Information Page, View Issuer Information Page, and Edit Issuer Page</i>
02-2024	Upload CSV and Form Data	Added new sections <i>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</i>
02-2024	Make A Correction	Updated section to include steps for making a correction
02-2024	Additional Functions	Added new section <i>Submit A Replacement</i>
02-2024	New Section	Added new section <i>Download Recipient Copies</i>
02-2024	Request Automatic Extension	Updated section to include steps for filing an automatic extension
02-2024	Other Helpful Information	Added new section <i>Retention Requirements</i>
02-2024	Combined Federal/State Filing (CF/SF) Program	Added District of Columbia and Pennsylvania to table
09-2024	Upload Your Completed CSV File	Added content about common CSV error messages and how to correct them

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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) Specifications.

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 Filing Information Returns Electronically (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 transmitter control code (TCC) obtained to use the FIRE System cannot be used for IRIS. IRIS and the FIRE System are separate systems, and each require their own transmitter control code. 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 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- 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
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form 3291, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

*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](#). **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.



Before applying, please review the [tutorial](#), which provides step-by-step instructions for applying for an IRIS TCC.

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 (IEIN)*)
- 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 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 IRIS 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

Information returns may not be transmitted through the Taxpayer Portal until a TCC has been 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. Monitor your application and start using your TCC(s) immediately after assignment. An approval letter will be sent via United States Postal Service (USPS) to the address listed on the application.

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:

- *Affordable Care Act (ACA) Information Returns (AIR)*
- *Filing Information Returns Electronically (FIRE)*
- *Information Returns Intake System (IRIS) Application to Application (A2A)*
- *Partnership Bipartisan Budget Act (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 active 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.

Here are some helpful hints for navigating within the portal.

- ## Access the Taxpayer Portal



Dashboard | Help | Account ▾ | Sign Out

Select Your Transmitter Control Code

The Transmitter Control Code (TCC) is an identifier that the IRS uses to distinguish different electronic filing companies. All transmitters who file information returns electronically through the Information Returns Intake System (IRIS) are required to request authorization to file electronically by requesting a TCC via the online IRIS Application for TCC.

Transmitter Control Code

☒ DB000

☐ DB001

☐ DB002

☐ DB003

☐ DB004

☐ DB005

☐ DB006

☐ DB007

☐ DB008

☐ DB009

☐ DB010

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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, 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 right 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 Extensions:** 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.


Dashboard | Help | Account ▾ | Sign Out

Saved Issuers

Use this page to create and manage your frequently used issuers. You will be able to use your saved issuers to auto-populate your issuer information when creating a new form. Your saved issuers will be saved from year to year.

Nickname	Issuer Name	Issuer TIN	Last Modified ▾	View
██████████	██████████	██████████	12/28/2023	View
██████████	██████████	██████████	12/20/2023	View
██████████	██████████	██████████	12/20/2023	View
██████████	██████████	██████████	12/20/2023	View
██████████	██████████	██████████	12/20/2023	View

Rows per page: 5 ▾
1-5 of 9
< >

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.

Dashboard | Help | Account ▾ | Sign Out

Add Issuer

All fields marked with an asterisk * are required.

Enter a unique nickname to identify your issuer.*

Issuer TIN Type ?

☐ Individual (SSN)

☐ Business (EIN)

Issuer Name

☐ Provide a Business or Entity Name

☐ Provide a First and Last Name

FAQs

Issuer Information

The issuer (may also be known as the Payer, Provider, Filer, Lender, Creditor, Corporation, Trustee, or Acquirer) is the business or individual who is reporting payments or withholdings made to or on behalf of another individual in order to conduct business during the reported tax year.

U.S. Possessions and Military States

If you possess a Military APO/DPO/FPO address, choose United States as country of residence. Forms with addresses in the American Possessions are considered to have international addresses for processing purposes.

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.



[Dashboard](#) | [Help](#) | [Account](#) ▾ | [Sign Out](#)

View Issuer Information

Issuer TIN Type	Individual
Issuer Taxpayer ID Number	99-99-9999
Issuer Business or Entity Name Line 1	
Issuer Business or Entity Name Line 2	
Issuer First Name	XXXXXXXXXXXX
Issuer Middle Name	XXXXXXXXXXXX
Issuer Last Name (Surname)	XXXXXXXXXXXX
Issuer Suffix	XXXXXXXXXXXX
Issuer Country	US
Issuer Address Line 1	100 Main Street
Issuer Address Line 2	
Issuer City/Town	
Issuer State/Territory	
Issuer ZIP/Postal Code	
Issuer Phone Type	Home
Issuer Phone	
Issuer Email Address	

Back

Edit

Delete

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.



Dashboard | Help | Account ▾ | Sign Out

Edit Issuer

All fields marked with an asterisk * are required.

Enter a unique nickname to identify your issuer.*

Issuer TIN Type [?](#)

☐ Individual (SSN)

☒ Business (EIN)

Issuer Taxpayer ID Number

Format: XX-XXXXXXX

FAQs

Issuer Information

The issuer (may also be known as the Payer, Provider, Filer, Lender, Creditor, Corporation, Trustee, or Acquirer) is the business or individual who is reporting payments or withholdings made to or on behalf of another individual in order to conduct business during the reported tax year.

U.S. Possessions and Military States

If you possess a Military APO/DPO/FPO address, choose United States as country of residence. Forms with addresses in the American Possessions are considered to have international addresses for processing purposes.

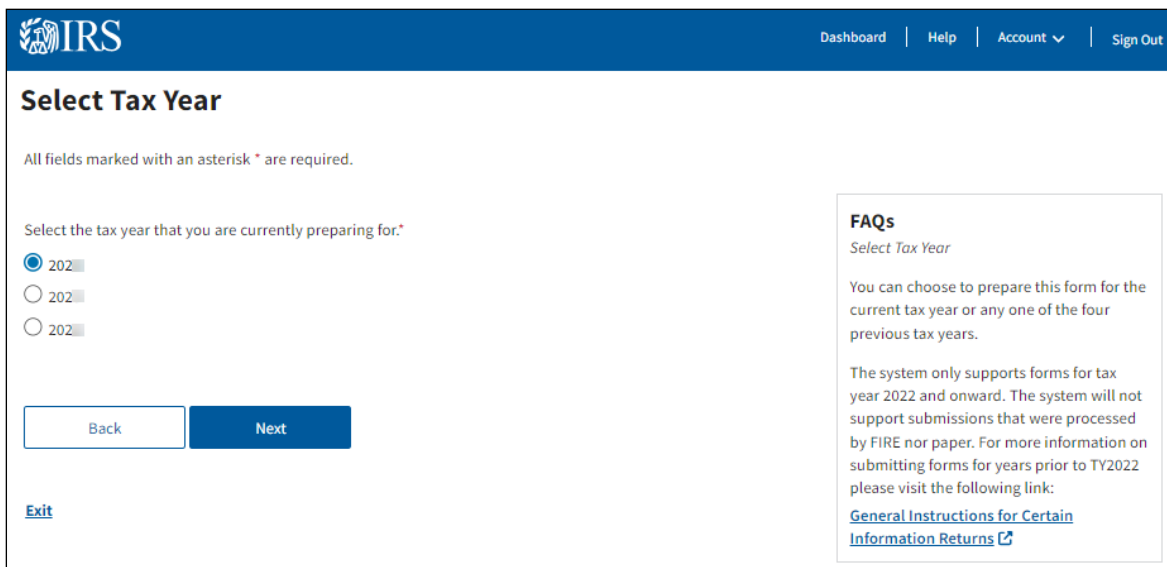
Start New Form

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.

1099-MISC

Dashboard | Help | Account | Sign Out

1 Payer Information 2 Recipient Information 3 Payments 4 State Payments 5 Review and Confirm

Payer Information

All fields marked with an asterisk * are required.

If you would like to use an issuer from your Saved Issuer List, select from the dropdown below. ?

Select an option ▼

Payer TIN Type* ?

☐ Individual (SSN)

☐ Business (EIN)

Payer Name* ?

☐ Provide a Business or Entity Name

☐ Provide a First and Last Name

FAQs

Payer Information

The Payer (may also be known as the Issuer, Provider, Filer, Lender, Creditor, Corporation, Trustee, or Acquirer) is the business or individual who is reporting payments or withholdings made to or on behalf of another individual in order to conduct business during the reported tax year.

U.S. Possessions and Military States

If you possess a Military APO/DPO/FPO address, choose United States as country of residence. Forms with addresses in the American Possessions are considered to have domestic addresses for processing purposes.

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.

1099-MISC

Dashboard | Help | Account | Sign Out

1 Payer Information 2 Recipient Information 3 Payments 4 State Payments 5 Review and Confirm

Recipient Information

All fields marked with an asterisk * are required.

Recipient TIN Type ?

☐ Individual (SSN, ATIN, ITIN)

☐ Business (EIN, QI-EIN)

☐ Undeterminable

Recipient Name* ?

☐ Provide a Business or Entity Name

☐ Provide a First and Last Name

Recipient Country*

United States of America ▼

FAQs

Recipient Information

The Recipient (may also be known as the Transferor, Debtor, Payee, Borrower, Shareholder, Policyholder, Payment Recipient, Seller or Beneficiary) is the individual, business, or estate for whom payments or withholdings were made.

U.S. Possessions and Military States

If you live in a U.S. possession or Military APO/DPO/FPO, please choose United States as country of residence. Forms with addresses in the American Possessions are considered to have domestic addresses for processing purposes.

Filers who are subject to backup withholding may verify if they are using the correct TIN by using the [IRS TIN Matching Service](#)

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.

IRS

Dashboard | Help | Account | Sign Out

1099-MISC

Payer Information Recipient Information Payments State Payments Review and Confirm

Payments

Select any payment types made to this recipient. At least 1 money amount must be entered, or Box 7 must be checked.

☐ **Box 1 - Rents**

Includes amounts of \$600 or more paid for rents such as: real estate rentals paid for office space, machine rentals, and pasture rentals.

FAQs

Detailed instructions can be found at [Instructions for Forms 1099-MISC and 1099-NEC](#)

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.

IRS

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1099-MISC

Payer Information Recipient Information Payments State Payments Review and Confirm

Report State Withholdings and Payments

You may report withholdings and payments for up to two states. State income tax withheld and local income tax withheld are both for the convenience of the filers. This information does not need to be reported to the IRS.

If the following fields do not apply, you may continue to the [Review and Confirm](#) page.

State 1

Select the state that applies to this payer.

Select a state

FAQs

Reporting State Withholdings and Payments

If you choose to participate in the IRS CF/SF program, the IRS will report to the associated recipient's states on your behalf. You may still be required to report directly to the states.

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 to 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.



Dashboard | Help | Account ▾ | Sign Out

Download File Template

Please select the form type that you would like to download.

Form Type

Select One ▾

Download

Upload File

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

Important Information About File Upload

- 1) Only 1 file can be uploaded at a time.
- 2) Only 100 forms are permitted per file.
- 3) Only CSV templates provided by the IRS can be used. Be sure to save as a Comma Separated Value (CSV) file after making updates.



Start

FAQs

Upload File

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

1. TIN Type should be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND".
2. Checkboxes should be entered as "Y" for checked or "N" for unchecked.
3. Countries should be entered according to their [designated country abbreviation](#).
4. States, Territories, Provinces, and their military equivalents should be entered as their [2 letter abbreviation](#).
5. Currency values may include no more than two digits after the decimal. Do not use dollar signs or commas.
6. The column count of the file uploaded must match the column count of the IRS provided template.
7. You may only include up to 100 records in each file upload.
8. For a full overview of formatting requirements, please visit the [Template Formatting Guidelines](#) page.
9. If you are using spreadsheet software to view and edit the CSV template, double check that money amount fields are formatted properly in your CSV. Spreadsheet software will often format long numbers as scientific notation. For example: 1.045E+5.
10. If you are using spreadsheet software to view and edit the CSV template, double check that date fields are formatted in MM/DD/YYYY format. Spreadsheet software will often format dates in unallowable formats.

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.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Form Type	Tax Year	Payer TIN	Payer Taxp	Payer Nam	Payer Busi	Payer Busi	Payer First	Payer Midc	Payer Last	Payer Suffi	Payer Cour	Payer Addr	Payer Addr	Payer City/ Pay
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															

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

Steps to 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.



[Dashboard](#)
[Help](#)
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Template Formatting Guidelines

Download Example File Template

Please select the form type that you would like to download.

Form Type

Select One

Download

FIELD	GUIDELINES
TIN Type	Must be entered as "SSN", "EIN", "ATIN", "ITIN", "QI-EIN", or "UND". 1. Social Security Number (SSN) - an individual, including some sole proprietors 2. Individual Taxpayer Identification Number (ITIN) - an individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN 3. Adoption Taxpayer Identification Number (ATIN) - an adopted individual prior to the assignment of a SSN 4. Employer Identification Number (EIN) - a business, organization, some sole proprietors or other entity 5. QI-EIN - A QI is any foreign intermediary that has entered into QI withholding agreement with IRS 6. Undeterminable (UND) - If you cannot identify the type of TIN, select this option and enter the 9 digit TIN. This is only used in rare circumstances

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

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

Steps to Upload Your Completed CSV File

- 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.
- If you see an error message after you upload your file, return to your saved CSV file and correct your entries.

If your .csv file receives the error message below when uploading, it is possible that the form specific formatting guidelines have not been met.



The uploaded file contains one or more errors. Please correct the following and re-upload.

Form Type, Tax Year, and at least 1 other column must be filled in.

Please download the form specific formatting guidelines from the Taxpayer Portal and follow the requirements listed for each field. Any items marked with an asterisk (*) are required to be completed on the template. The formatting guidelines can be found by going to the *'Taxpayer Portal Dashboard'*, selecting *'Upload CSV with Form Data'*, and selecting *'Template Formatting Guidelines page'* under the FAQs on the right-hand side of the *'Download File Template'* page.

It is recommended that you set the .csv formatting to *Text* and not *General* prior to uploading.

Save the file as a "CSV UTF-8(Comma Delimited) * (.csv)"



Reopening the saved .csv file in Excel will remove any previous formatting. The user will have to reformat the information prior to re-uploading.

If this error is received, the user may have to edit the .csv file to correct the formatting. This can be done by right clicking the .csv file, selecting 'Open with', then choose an available text editor software. Editing in a text editor will allow the user to make changes to the .csv file and save it without losing the formatting. Once the appropriate changes are made within the text editor, save the file, and re-upload the file into Taxpayer Portal.

Any text editor program will allow you to make adjustments to your .csv file. The IRS does not officially endorse any particular text editor program.



If the user decides to make changes to the information in Excel and not with a text editor, the user will have to reformat any information previously formatted prior to saving the .csv document.

Benefits of correcting your .csv file with a text editor instead of Excel:

- Edit your .csv file without losing any previous formatting.
- Remove extra comma's (or other characters that act as separators) that exceed the number of allowable fields.
- Easily identify leading, double, trailing spaces and spaces entered in unused cells.
- Easily identify a break in a line or data moved to a second line in a cell.

The following conditions are common reasons for csv files being rejected:

	If	Then
1	Your spreadsheet software formats long numbers as scientific notation (i.e., 1.35E+03):	Under the Home tab, select the Number Format drop down and select Text.
2	Your spreadsheet software formats dates in unallowable formats:	Highlight the dates that need the formatting corrected. Right click and select Format Cells On the Number tab, select Date and then select the MM/DD/YYYY option. The 2-digit year format is not an accepted format. Use a 4-digit (YYYY) format. The date format is something that can be corrected in Excel on the user's end.
3	Your zip code isn't formatted correctly:	Under the Home tab, select the Number Format drop down and select Text. Do not enter a dash (-) if the zip code is 7 or 9 digits.
4	Your cells have a line break:	Expand each cell's height to ensure the cell is a single line and that no data was moved to the second line. Do not use Alt+Enter within the cell, this inserts a line break.
5	Your cells have leading, trailing or double spaces:	Double check entries and delete any leading spaces, double spaces, and/or trailing spaces in any fields. A leading space is when you press the spacebar, and the cursor does not start at the beginning of the cell. A double space his when you press the spacebar twice between two pieces of data. A trailing space is when you press the spacebar and create space between the final piece of data and the cursor.

	If	Then
6	Name line or Address issues:	Ensure there are no periods (.) or hashtags (#) in the address or name lines. Ensure the second line of the address is listed in the Recipient Address Line 2 and not entered on a second line within the cell of the column titled Recipient Address Line 1. This error occurs when you use Alt+Enter to insert a line break
7	Tax Year issues:	Ensure each template contains the same tax year. If another tax year needs to be reported, then a separate template will need to be created for each tax year.
8	Cells reporting no data or reporting \$0.00:	Ensure your cells are completely empty. You should remove any blank spaces entered erroneously. Also, ensure there are no money amount cells reporting \$0.00. These should be left blank.

****Note**** - If an error message is received, the file may have one or more of the issues above.



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

Upload File

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

Important Information About File Upload

- Only 1 file can be uploaded at a time.
- Only 100 forms are permitted per file.
- Only CSV templates provided by the IRS can be used. Be sure to save as a Comma Separated Value (CSV) file after making updates.

Browse or drop the csv file here.

Current Uploaded File

1099MISC.csv [\[Remove\]](#)

The uploaded file contains one or more errors. Please correct the following and re-upload.

The file uploaded must be 100KB or less

Start

- States, Territories, Provinces, and their military equivalents should be entered as their [2 letter abbreviation](#)
- Currency values may include no more than two digits after the decimal. Do not use dollar signs or commas.
- The column count of the file uploaded must match the column count of the IRS provided template.
- You may only include up to 100 records in each file upload.
- For a full overview of formatting requirements, please visit the [Template Formatting Guidelines](#) page.
- If you are using spreadsheet software to view and edit the CSV template, double check that money amount fields are formatted properly in your CSV. Spreadsheet software will often format long numbers as scientific notation. For example: 1.045E+5.
- If you are using spreadsheet software to view and edit the CSV template, double check that date fields are formatted in MM/DD/YYYY format. Spreadsheet software will often format dates in unallowable formats.

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.

Browse or drop the csv file here.

i

Current Uploaded File

1099 NEC Demo.csv [\(Remove\)](#)

!

The uploaded file contains one or more errors. Please correct the following and re-upload.

Row	Column Title	Error Message
9	Payer Fields	Payer ZIP/Postal Code must be exactly 5 or 9 digits.

Rows per page: 5 1–1 of 1

Start

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

 Browse or drop the csv file here.



Current Uploaded File

TY2023 1099-R (Valid).csv [\(Remove\)](#)

Start

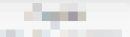
4. Select the Start button, which will direct you to the Review Form Information page. On this page, you'll have the option to review your information return data before continuing. You will also be able to delete specific rows that you do not want included in the upload.



[Dashboard](#) | [Help](#) | [Account](#) ▼ | [Sign Out](#)

Review Form Information

Please review the following information before uploading. If any information is incorrect, please select the Delete icon to remove a record, or select the Back button to reupload your file. If you are submitting a 1099-H form, Box 1 and Box 2 will not be displayed on the Review Form Information table as the values are calculated automatically.

Payer and Recipient Quick Reference Columns							
Delete	Row #	Payer Name Payer TIN	Recipient Name Recipient TIN	Form Type	Tax Year	Payer TIN Type	Payer Taxpayer ID Number
	1			1099-R	2023	SSN	
	2			1099-R	2023	SSN	
	3			1099-R	2023	SSN	

Back

Add All

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.



Dashboard | Help | Account ▾ | Sign Out

Upload Successful

Your file was successfully uploaded on 10/20/2022.

10 forms have been added to the Unsubmitted Forms Page.

- 8 forms have been marked as In Progress because they did not contain all of the required fields.
- 2 forms have been marked as Ready to Submit.

Please note that your forms have not been submitted. Please visit the [Unsubmitted Forms Page](#) to modify, download, and submit your forms.

Dashboard

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.



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Unsubmitted Forms

The table below displays unsubmitted forms only. To view submitted forms or transmissions, visit [View Submitted Forms](#).

Form Type ▾

Payer's Business or Entity Name ▾

Tax Year ▾

Status ▾

Group ▾

	Tax Year	Form Type	Date Created	Date Modified	Payer Name TIN	Recipient Name TIN	Status	Related Transmission	Due Date
☐	2023		1/10/2024	1/10/2024	Business Name 123-45-6789	Business Name 123-45-6789	In Progress		4/1/2024
☒	2023	1099-NEC	1/10/2024	1/10/2024	Business Name 123-45-6789	Business Name 123-45-6789	Ready to Submit	55545RAD4	1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	Business Name 123-45-6789	Business Name 123-45-6789	In Progress		1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	Business Name 123-45-6789	Business Name 123-45-6789	In Progress	AB9C6F142	1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	Business Name 123-45-6789	Business Name 123-45-6789	In Progress	B33F5863E	1/31/2024

1 row selected

Rows per page: 5 ▾ 6-10 of 770 < >

Delete

Download

Submit

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.

Summary of Transmissions

All fields marked with an asterisk * are required.

Transmission 1 of 1

Payer Name: [REDACTED]

Payer Address: [REDACTED]

Tax ID Number [REDACTED]

Payer Phone: [REDACTED]

Total Number of Forms: 1

Payer E-Mail: [REDACTED]

1099-R Forms

Year	Recipient Name	Tax ID Number	Corrected Form
2023	[REDACTED]	[REDACTED]	

☒ I declare that I have reviewed these forms and to the best of my knowledge and belief, it is true, correct and complete.*

☒ I understand that forms submitted with a missing or incorrect TIN may incur a penalty.*

[Back](#)

[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.

Your Form(s) Have Been Submitted

Your form(s) have been submitted successfully. Refer to the table below to view the Receipt ID for your recently submitted transmissions.

Check the [View Submitted Forms](#) page to see whether your transmission is Accepted by the IRS.

Note that you are required to provide a copy of this form to the associated recipient, as the IRS will not provide it to them.

If you participate in the Combined Federal/State Filing program, it is your responsibility to contact the state for further action.

Transmission Date and Time	Receipt ID
12/22/2023 19:15:9 PM UTC	[REDACTED]

1-1 of 1

[Unsubmitted Forms](#)

[View Submitted Forms](#)

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.



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Unsubmitted Forms

The table below displays unsubmitted forms only. To view submitted forms or transmissions, visit [View Submitted Forms](#).

Form Type ▾

Payer's Business or Entity Name ▾

Tax Year ▾

Status ▾

Group ▾

☐	Tax Year	Form Type	Date Created	Date Modified ▾	Payer Name TIN	Recipient Name TIN	Status ⓘ	Related Transmission	Due Date ⓘ
☐	2023	1099-NEC	1/10/2024	1/10/2024	Jeffrey B. Smith 888-123-4567	John Doe 123-456-7890	In Progress	E10C83809	1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	World Wide Web 987-654-3210	Jane Smith 101-999-8888	In Progress		1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	ABC Corp 555-111-2222	Robert B. 321-987-6543	In Progress		1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	Professional Corp 444-777-8888	Debbie R. 888-111-2222	In Progress	B349F22CE	1/31/2024
☐	2023	1099-NEC	1/10/2024	1/10/2024	ABCDEF Corporation 111-222-3333	Fernando Gomez 999-888-7777	In Progress		1/31/2024

Rows per page: 5 ▾ 11-15 of 770 < >

- **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 Drop-down 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

View Submitted Forms

The table below displays submitted forms only. To view unsubmitted forms or unsubmitted corrections visit the Unsubmitted Forms page. To start a correction or a replacement, select exactly one transmission in Accepted, Accepted with Errors, Partially Accepted, or Rejected status and click on the Correct/Replace button.

Search by Receipt ID, Issuer/Recipient Name or TIN

Submitted From Submitted To Transmission Status

☐	Submitted Date and Time ↓	Receipt ID	Download PDFs ⓘ	Transmission Status ⓘ	Acknowledgement ⓘ	Total
☐	10/6/2023 18:7:53 PM UTC	2022-96615673322-d7884b86a	Download	Not Found	Download	1
☐	10/6/2023 18:6:41 PM UTC	2022-96615601026-04e585e3e	Download	Accepted	Download	1
☐	10/6/2023 18:6:38 PM UTC	2022-96615598823-2e1b7f638	Download	Rejected	Download	1
☐	10/6/2023 18:4:32 PM UTC	2022-96615472134-350decf27	Download	Accepted	Download	1
☐	10/6/2023 18:2:17 PM UTC	2022-96615337439-dcb07e975	Download	Accepted	Download	1

Rows per page: 5 1-5 of 2006

- **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.



Dashboard | Help | Account ▾ | Sign Out

View Submitted Forms Details

Receipt ID: [REDACTED] **Status:** Accepted

Submitted on: January 10, 2024 20:45:04 PM UTC Total Number of Submissions: 1 Total Number of Forms: 1


Submission 1 of 1

Issuer Name:

[REDACTED]

Submission ID:

[REDACTED]

Issuer Address:

[REDACTED]

Tax ID Number

[REDACTED]

Issuer Phone:

[REDACTED]

Total Number of Forms: 1

[REDACTED]

Issuer Email:

[REDACTED]

Tax Year	Tax ID Number	Recipient Name	Record ID	Related Transmissi
2023	[REDACTED]	[REDACTED]	[REDACTED]	N/A

- **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

The screenshot displays the 'View Form Details' page within the IRS Taxpayer Portal. The page features a blue header with the IRS logo and navigation links for Dashboard, Help, Account, and Sign Out. The main content area is titled 'View Form Details' and contains a section for 'Payer Information'. This section includes several input fields for taxpayer details, some of which are masked with gray boxes. The fields are as follows:

Field Label	Value
Payer TIN Type	Individual (SSN)
Payer Taxpayer ID Number	[Masked]
Payer Business or Entity Name Line 1	[Masked]
Payer Business or Entity Name Line 2	[Masked]
Payer First Name	[Masked]
Payer Middle Name	[Masked]
Payer Last Name (Surname)	[Masked]
Payer Suffix	[Masked]
Payer Country	US

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.

Dashboard | Help | Account ▾ | Sign Out

Make a Correction/Replacement

The table below displays all of the forms included in your transmission: 2023-04897371889-36a70339d.
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

☐	Submission ID	Record ID	Payer Name/TIN ↑	Submission Status	Historic Receipt ID
☒	0336221	E59FCF9A-B41F-4E10-8DC4-EDD18F91A7BE-88231734	[REDACTED]	Accepted with Errors	
☐	0336221	75A4E184-DBC0-49E4-83F4-38D36B1A5EFE-43761907	[REDACTED]	Accepted with Errors	
☒	0336221	8D35E879-44DC-4E68-80C2-7D7A9D122DFE-28316128	[REDACTED]	Accepted with Errors	
☐	0336221	AF92BCD3-DD14-4C14-8CB6-19703DA3F969-74097737	[REDACTED]	Accepted with Errors	
☒	0336221	E1D1A6DD-5104-4CE8-B8C3-DA4CA1D6EF7D-94797542	[REDACTED]	Accepted with Errors	

4 rows selected Rows per page: 5 ▾ 1-5 of 6 < >

BackCorrect/Replace

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.



Dashboard | Help | Account ▾ | Sign Out

Make a Correction/Replacement

The table below displays all of the forms included in your transmission: 2023-04986041466-055542ffe.
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

☒	Submission ID	Record ID	Payer Name/TIN ↑	Submission Status	Historic Receipt ID
☒	2108916	E3756E1A-9F10-47A8-8D64-69EBDF0D9DE8-67641536	██████████	Rejected	

1 row selected

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Back

Correct/Replace

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.



Dashboard | Help | Account ▾ | Sign Out

Automatic Extensions

Request a New Automatic Extension

The table below shows Automatic Extensions that have been submitted. Click on the "View" link to view your status.

Transmission Status ▾

Submitted Date and Time ▾	Receipt ID	Transmission Status	Acknowledgement	View Status
12/20/2023 21:31:6 PM UTC	2023-03107866054-fff235a55	A.E. - Accepted	Download	View
12/20/2023 21:25:52 PM UTC	2023-03107552030-66e92afda	A.E. - Accepted	Download	View
12/20/2023 21:18:52 PM UTC	2023-03107132736-5b83ceb11	A.E. - Accepted	Download	View
12/20/2023 21:18:42 PM UTC	2023-03107122564-a8b626f47	A.E. - Accepted	Download	View
12/20/2023 21:7:31 PM UTC	2023-03106451367-3e8c7944b	A.E. - Accepted	Download	View

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- **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 Automatic Extension (AE) was submitted in ascending date and time.
- **Transmission Status Drop-down:** This drop-down 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 transmission's 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.

Request an Automatic Extension

You may file for an automatic extension by completing this form. Automatic Extensions are allowed for all forms including 1099 QA but not 1099 NEC. Submitting an Automatic Extension Request will only apply to electronic forms created in this portal. If you would like to request an Automatic Extension Request for a paper form, you must file using a paper form.

All fields marked with an asterisk * are required.

If you would like to use an issuer from your Saved Issuer List, select from the dropdown below. [?](#)

Select an option
▾

Select Method of Filing Information Returns*

Generally, an organization filing 10 or more returns will be required to file electronically. Submit a separate Automatic Extension request for each method. Visit this link to learn more about requesting a waiver: [Waivers and Extensions](#)

- ☒ Electronic
- ☐ Paper

FAQs

Issuer Information

The payer is the business or individual who is reporting payments or withholdings made to or on behalf of another individual in order to conduct business during the reported tax year.

U.S. Possessions and Military States

If you live in a U.S. possession or Military APO/DPO/FPO, please choose United States as country of residence. Forms with addresses in the American Possessions are considered to have domestic addresses for processing purposes.

- **Saved Issuer Drop-down:** You can select a saved issuer from the Saved Issuer Drop-down, 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.

Your Automatic Extension for the current tax year was requested and your status is reflected below. You can return to this page to check the status of your request by visiting the [View Submitted Forms Page](#) and clicking on the Receipt ID of your transmission, followed by the Record ID on the View Submitted Details Page.

Form	Status	Original Due Date	New Due Date
1099, 1098, 1099, 3921, 3922, W-2G	Accepted	4/1/2024	5/1/2024
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- **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.
- **Receipt 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.

View Submitted Forms

The table below displays submitted forms only. To view unsubmitted forms or unsubmitted corrections visit the Unsubmitted Forms page. To start a correction or a replacement, select exactly one transmission in Accepted, Accepted with Errors, Partially Accepted, or Rejected status and click on the Correct/Replace button.

Search by Receipt ID, Issuer/Recipient Name or TIN

Submitted From Submitted To Transmission Status

☐	Submitted Date and Time ↓	Receipt ID	Download PDFs ⓘ	Transmission Status ⓘ	Acknowledgement ⓘ	Total
☐	10/6/2023 18:7:53 PM UTC	2022-96615673322-d7884b86a	Download	Not Found	Download	1
☐	10/6/2023 18:6:41 PM UTC	2022-96615601026-04e585e3e	Download	Accepted	Download	1
☐	10/6/2023 18:6:38 PM UTC	2022-96615598823-2e1b7f638	Download	Rejected	Download	1
☐	10/6/2023 18:4:32 PM UTC	2022-96615472134-350decf27	Download	Accepted	Download	1
☐	10/6/2023 18:2:17 PM UTC	2022-96615337439-dcb07e975	Download	Accepted	Download	1

Rows per page: 5 1-5 of 2006 < >

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

Notifications

☐	Received ↓	Status	Title
☐	1/11/2024 10:07 AM	Read	Recipient Forms Ready for Download
☐	1/11/2024 10:07 AM	Unread	Recipient Forms Ready for Download
☐	1/11/2024 10:06 AM	Unread	Recipient Forms Ready for Download
☐	1/11/2024 10:06 AM	Unread	Recipient Forms Ready for Download
☐	1/11/2024 8:45 AM	Unread	Recipient Forms Ready for Download

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

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

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 <i>*For the IRIS A2A filing method</i>
www.irs.gov/irisschema	Find information about IRIS schemas and business rules <i>*For the IRIS A2A filing method</i>
www.irs.gov/iristcc	Access the tutorial for the IRIS TCC Application and apply for a TCC to e-file with IRIS