

IRS FIRE System Retirement and Transition to IRIS FAQ

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IRS FIRE System Retirement and Transition to IRIS

The IRS is retiring the Filing Information Returns Electronically (FIRE) system and transitioning all filers to the Information Returns Intake System (IRIS). This article explains what is changing, when it is changing, and what actions are required to prepare.

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Key Dates and Transition Timeline (Top)

The IRS has announced the following transition timeline for the retirement of FIRE and the move to IRIS:

- The FIRE system is targeted for retirement **prior** to **December 31, 2026** during the annual FIRE maintenance window
- **Tax Year 2025 (filed in 2026)** is expected to be the final year FIRE is used for submissions
- Beginning with **Tax Year 2026 filings (filed in 2027)**, IRIS will be the **only** IRS system for submitting information returns currently received through FIRE.

Important: The IRS has stated that IRIS is expected to replace FIRE for **current year filings, corrections, and prior year filings** beginning in 2027.

What this means for you:

- If you use **ftwilliam.com** for e-filing 1099s or Form 8955-SSA, you can expect updated batch options and enhanced features as part of the transition to IRIS.
 - If you currently **use your own TCC through FIRE**, you should begin transition planning well before the end of 2026, including applying for an IRIS TCC and evaluating your filing process going forward.
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What is IRIS? (Top)

IRIS (Information Returns Intake System) is the IRS's modernized platform for electronic filing of information returns.

IRIS supports two filing methods:

- **Application-to-Application (A2A)** – An XML-based filing method used by software providers (such as ftwilliam.com) to automate submissions to the IRS.
- **IRIS Taxpayer Portal** – A web-based filing option that requires manual data entry or CSV file uploads directly into the IRS system.

The IRIS system supports:

- Original submissions
- Corrections (See [Corrections and Filing Method Rules](#) for more information)
- Submission status tracking

What this means for you:

For most customers, the key decision is how you want to manage your filing process:

- Filing through **ftwilliam.com (A2A)** allows you to:
 - Submit filings directly from within the software
 - Avoid managing a separate IRS portal process or file uploads
 - Rely on built-in workflows for submissions and corrections
- Filing through the **IRS IRIS Portal** requires you to:
 - Apply for and maintain your own IRIS TCC
 - Manually enter data or upload CSV files
 - Handle corrections directly in the IRS system

For many customers, using ftwilliam.com provides a more streamlined filing experience by reducing manual steps and centralizing filing and correction activities in one place. For a detailed comparison, see [Filing 1099s: ftwilliam.com vs IRS IRIS Portal](#).

Transmitter Control Code (TCC) Requirements (Top)

A new **IRIS TCC** is required for IRIS filings.

- Existing FIRE TCCs **cannot be reused** for IRIS
- IRIS TCCs must be requested through **IRS e-Services**.
- TCC processing may take up to **45 days**, so customers should apply early.

Important:

- The IRS will stop accepting **new FIRE TCC applications after July 21, 2026**.
- Existing FIRE applicants may continue to update their applications through December 2026.
- All customers planning to file through IRIS should complete the IRIS TCC process before filing season 2027.

What this means for you:

If you plan to file directly in the IRS IRIS Portal using your own TCC, you will be responsible for your submissions, your correction process, and your filing history within the IRS system.

FIRE vs. IRIS Comparison (Top)

Category	FIRE	IRIS
Operational Status	Retiring 12/31/2026	Required starting 2027
Format	Fixed-width text	XML / CSV
TCC	FIRE TCC	New IRIS TCC required
CSV Upload	No	Up to 250 forms per file (IRS Publication 5717)
Corrections	FIRE only	IRIS only (same method)
Response and Error Handling	Post-submission acknowledgment files	More modern validations and real time response

File Format and Submission Changes (Top)

The transition from FIRE to IRIS introduces a significant change in how returns are submitted.

- **FIRE** uses fixed-width text files formatted based on Publication 1220 requirements.
- **IRIS A2A** uses XML transmissions that are designed for software companies and transmitters, this format is not used in the Taxpayer Portal.
- **IRIS Taxpayer Portal** supports CSV upload or manual entry.

Impact:

- Existing FIRE files will **not work in IRIS**.
- Customers using custom processes, internal export files, or software-based integrations should expect development changes, mapping updates, and testing.
- If you file through a FTW we will manage the A2A XML formatting for you.
- The only file formats available for those with their own TCC uploading through the Taxpayer portal will be the CSV file found within the batch screen .

CSV upload limits:

- The IRS IRIS Taxpayer Portal supports CSV uploads.
- As of the latest IRS Publication 5717, CSV uploads may contain up to **250 forms per file**.
- Higher-volume customers are encouraged to use the A2A filing method rather than relying on the portal.

About IRIS schemas:

- IRIS schemas are available for supported forms and processing years.
 - Formats and schemas may vary by year.
- The IRS may continue updating schemas and business rules as IRIS expands.

FTW Forms Supported by IRIS (Top)

IRIS supports a wide range of information returns. The exact list varies by processing year and continues to expand.

As of 2027 (filing year 2026), the following forms will be offered via ftwilliam.com:

1099-DIV	1099-MISC	1099-R	5498
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1099-INT	1099-NEC	1099-SA	5498-SA
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Form 8955-SSA

- Form 8955-SSA is currently filed through the FIRE system.
- As of May 2026, the IRS has not yet released final IRIS-specific filing guidance for Form 8955-SSA.
- Form 8955-SSA is expected to transition as part of the broader FIRE retirement, but additional details have not yet been published.

Important: Continue following current IRS filing instructions until additional guidance is published.

Corrections and Filing Method Rules (Top)

Correction handling is one of the most important parts of the FIRE-to-IRIS transition.

General IRS correction rule

- Corrections must use the **same system or filing method as the original filing**.
- You cannot switch between FIRE and IRIS for corrections.
- If a return was originally filed through FIRE, it must generally be corrected through FIRE while FIRE remains available.
- If a return was originally filed through IRIS, it must be corrected through IRIS.

Important update (May 2026):

- The IRS has indicated that it is working on allowing corrections for FIRE-filed returns to be handled in IRIS after FIRE retirement.
 - Additional details have not yet been released.
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Prior Year Filings (Top)

- After FIRE retirement, IRIS is expected to support current year filings, corrections, and prior year filings.
- Customers should retain all prior FIRE submission records, confirmations, and acknowledgments.
- Additional IRS transition guidance is still expected.

Prior year corrections via ftwilliam.com

- With the initial IRIS transition, ftwilliam.com will only offer **current year corrections**.
 - ftwilliam.com intends to add **prior year correction options** in a later update.
 - Timing for those later releases is still to be determined.
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Filing 1099s: ftwilliam.com vs IRIS Taxpayer Portal – What Works Best for You?

The filing method you choose affects how forms are submitted, whether you need your own TCC, and how corrections are handled.

Topic	IRS IRIS Portal (Customer-Owned TCC)	ftwilliam.com Filing (IRIS A2A)
Filing method	Manual entry or CSV upload directly in the IRS IRIS Portal	Fully automated electronic filing through ftwilliam.com
TCC required	You must apply for and maintain your own IRIS TCC	No TCC required – ftwilliam.com handles this for you
Submission process	Manual submission outside of ftwilliam.com CSV files can be generated in ftwilliam.com and uploaded to the IRS portal	Submit directly within ftwilliam.com; no manual upload required
Bulk filing support	Limited – up to 250 records per CSV file	Designed for efficient filing, including large batches (fees apply)
Corrections	Must be completed manually in the IRS portal, one record at a time	Handled within ftwilliam.com with automated correction support
Bulk corrections	Not Supported	Supported
Best for	Customers who prefer to: <ul style="list-style-type: none"> • Manage filings directly with the IRS • Are comfortable handling TCC registration, file uploads, and manual corrections 	Customers who prefer: <ul style="list-style-type: none"> • A streamlined process without managing a TCC, uploading files, or handling manual corrections
Key limitation	Portal-filed returns must also be corrected in the IRS portal and cannot be managed through ftwilliam.com or other software tools	To take full advantage of automation and correction support, filings must be submitted through ftwilliam.com

Important:

- Per the IRS, If you file using your own IRIS TCC through the IRS portal, you cannot later use ftwilliam.com or another A2A provider to submit corrections for those returns.

Choosing the Right Filing Method

Consider using ftwilliam.com if you want to:

- Avoid applying for and maintaining your own IRIS TCC
- Eliminate manual file uploads into the IRS portal
- Submit filings and corrections in one place
- Reduce the risk of errors with automated processing
- Handle corrections efficiently without manual record-by-record updates

Consider using the IRS IRIS Portal if you:

- Prefer direct interaction with IRS systems
- Are comfortable managing CSV uploads and manual corrections
- Have a low volume of filings and minimal expected changes