

Obtaining IRIS Credentials

for 1099 submissions

Apply for an ID.me account. This is a personal account. You will be able to attach your district (entity) to the account a little later. More information can be found [here](#), along with links to additional resources. You must have an ID.me account to apply for IRIS credentials. If you already have a valid ID.me account, you can skip to the **Requesting Access to the IRIS Application** of this document.

How to create an ID.me account

- Creating an account is a 2-part process. First, set up your account. Then, verify your identity only once.

To set up your account, you'll need:

- A personal email address
- A unique password with at least 8 characters
- [Multifactor authentication](#) (MFA) protection, like an authentication app, face or touch unlock, or a cell phone with texting
- [ID.me create account help](#)

To verify your identity, you'll need:

- A Social Security number (SSN) or individual taxpayer identification number (ITIN)
- A valid government-issued photo ID such as a:
 - i. Driver's license or state ID
 - ii. Passport or passport card
 - iii. [Documents to verify your identity with ID.me](#)

Steps to create an account:

- [Select the IRS account or service you need](#)
- Select **sign in or create account**
- Follow the steps to create an ID.me account
- Follow the steps to verify your identity with ID.me

Once an ID.me account is obtained, apply for an **IRIS Portal TCC**. The Information Returns Intake System (IRIS) system is a modernized system that receives information through two intake channels: IRIS Taxpayer Portal/UI and IRIS Application to Application (A2A).

You can e-file information returns for tax year 2022 and later with the Information Returns Intake System (IRIS). The system also lets you file corrections and request automatic extensions.

To use the IRIS Taxpayer Portal, you need an IRIS Transmitter Control Code (TCC). This 5-digit code identifies your business when you e-file forms. It can only be used for IRIS.

Additional information and helpful links can be found [here](#). The IRS also has a [tutorial](#) for obtaining access that is helpful to review before getting started.

Requesting Access to the IRIS Application

You will need the following to complete the new IRIS application for a new TCC:

- Your district's Employer Identification Number (EIN)
- Your district's legal business name, business type, physical and mailing addresses, and phone numbers
- Information about authorized users. For each authorized user, you will need to identify their SSN, date of birth, contact information (email, title and phone number), and their title within the district. Authorized users include:
 - Responsible Officials (RO), minimum of two;
 - Authorized Delegate (AD), minimum zero and maximum of 2; and
 - Contacts, minimum of two and maximum of 250.
- The district's role (see below)
- Form(s) you will be filing (1099s)
- Transmission method(s) you will use

You will be asked to select a role. Select Issuer or Transmitter, depending on whether you will submit for only your district or for other businesses too.

- **Issuer:** will only transmit information returns for the district listed on the application.
- **Transmitter:** will transmit information returns on behalf of their own district and other businesses or districts not listed on the application.
- **Software Developer (SWD):** creates software packages that interface with IRS system to allow authorized users to transmit information returns directly to the IRS via Application -to-Application (A2A) transmission method.

Transmission methods are defined below.

- **Application-to-Application (A2A)** is the system interface that allows forms to be transmitted in XML format to the IRS through authorized third- party software.
- **Portal** is a web-based IRS system that allows users to enter and transmit forms online. It is also known as the Taxpayer Portal.

Currently, the recommendation is for districts to apply for both A2A and Portal access.

Having both access methods available would provide a backup option if A2A becomes unavailable and would also allow district staff the ability to access the portal directly to make any necessary corrections or updates.