

FIRE to IRIS Migration

CHECKLIST

What Every Employer Must Do Before the 2027 Filing Season



ACTION REQUIRED

The IRS FIRE system shuts down permanently on November 19, 2026 at 3:00 PM ET. IRIS TCC applications take up to 45 days to process. Apply now at irs.gov/iristcc.

The IRS is retiring the FIRE (Filing Information Returns Electronically) system and replacing it with the new IRIS (Information Returns Intake System) portal. This checklist walks you through every step you need to take - from confirming whether you're affected to getting your credentials in place before the filing season opens.

Critical Dates at a Glance

DATE	WHAT HAPPENS
Nov 1, 2026	FIRE Testing System closes - no new test submissions accepted.
Nov 9, 2026	Last day to modify an existing FIRE TCC application.
Nov 19, 2026 3:00 PM ET	FIRE system permanently shuts down. No information returns accepted after this point.
Jan 2027	IRIS is sole intake system for all 1099s. 1099-DA (Digital Assets) required for TY2026.
Feb 1, 2027	1099-NEC recipient and IRS filing deadline (Jan 31 falls on Sunday).
Mar 31, 2027	E-filing deadline for 1099-MISC, 1099-INT, 1099-DIV, and most other 1099 series forms.

Step 1 - Determine If You're Affected

You need to act if ANY of the following apply to your organization:

- You currently file 1099s, W-2Gs, or other information returns directly to the IRS via the FIRE system
- You have an active FIRE Transmitter Control Code (TCC)
- You use payroll or accounting software (e.g., QuickBooks, ADP, Sage) that transmits files to the IRS via FIRE
- You act as a transmitter filing on behalf of other businesses under a FIRE TCC

If you use a payroll bureau or third-party 1099 service that files on your behalf: confirm with them in writing that they are registered in IRIS and ready for the 2027 season. Do not assume - ask for confirmation.

Step 2 - Choose Your IRIS Filing Channel

IRIS CHANNEL	BEST FOR	FILE FORMAT	VOLUME LIMIT
Taxpayer Portal (Web-Based)	Small/mid-size employers filing manually or via CSV upload	CSV	Up to 100 returns per upload
A2A (Application-to-A pplication)	High-volume filers, payroll bureaus, software developers	XML schema	Unlimited (automated/bulk)

Note: FIRE used ASCII fixed-width files. IRIS uses CSV (Portal) or XML (A2A). Software generating FIRE files must be updated before the 2027 season.

Step 3 - Apply for Your IRIS Transmitter Control Code (TCC)

Allow up to 45 calendar days for processing. Your existing FIRE TCC does NOT transfer to IRIS - you must apply for a new one.

1

Create IRS online accounts

Each Responsible Official and Authorized User on the application must have an individual IRS online account verified through ID.me. This requires a valid government-issued ID and, in some cases, a video selfie. Complete this first - it can take time.

2

Access the IRIS TCC Application

Go to irs.gov/iristcc and select "New Application." A Responsible Official must initiate it. Have your EIN and business contact information ready.

3

Select your role

Issuer: filing returns only for your own organization.
Transmitter: filing for your organization AND on behalf of other businesses. Both roles require a TCC. Both apply for Portal and A2A through the same application.

4

Complete and submit the application

Provide EIN, legal business name, contact information, and details for each authorized user. Double-check every field - errors extend processing time.

5

Wait for IRS review and retrieve your TCC

Processing takes up to 45 calendar days. Watch for an email from the IRS. Once approved, your TCC appears on your Application Summary page at irs.gov/iristcc.

Step 4 - Update or Confirm Your Filing Software

Confirm the following with your payroll or accounting software vendor:

- Software will support IRIS filing for tax year 2026 returns (filed 2027)
- Vendor has confirmed which IRIS channel it uses: Portal (CSV) or A2A (XML)

Step 4 - Update or Confirm Your Filing Software (continued)

- You know whether you need your own IRIS TCC or the vendor files under theirs
- Vendor has guidance on corrections for returns originally filed through FIRE
- Software has been tested against IRS IRIS schema specifications

Step 5 - Address the Parallel W-2 Filing Change (SSA BSO Retirement)

The Social Security Administration retired its Business Services Online (BSO) system in September 2026 and replaced it with a new credential-based portal for W-2 and W-2c filing. This is a separate system from IRIS, but the deadlines overlap - and both require new credentials.

- Confirm your W-2 filing software/service is updated for the new SSA system
- Verify SSA credentials and access for the new portal
- Confirm your electronic W-2 delivery process for employees meets IRS furnishing requirements

Step 6 - Verify Your Year-End Form Delivery Is Compliant

Filing with the IRS is only one half of your year-end obligation. You must also furnish forms to recipients (employees and contractors) on time and in a compliant format. Electronic delivery requires:

- Affirmative electronic consent from each recipient before going paperless
- Secure, authenticated access to tax forms (password/MFA protection)
- Email or SMS notification when forms are available
- Ability to access and reprint forms for at least 3 prior tax years
- Masked SSNs on all displayed forms
- Option to receive a paper form for recipients who withdraw electronic consent

Doculivery makes electronic tax-form delivery easier. Doculivery's electronic tax form platform handles all of this for W-2s, 1099s, and 1095s - with automated consent workflows, MFA-protected recipient access, and multi-year archive access.



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Final Pre-Season Checklist

☐ IRIS TCC obtained and confirmed in IRS account portal	☐ Electronic delivery platform confirmed for W-2s and 1099s
☐ IRIS filing channel selected (Taxpayer Portal or A2A)	☐ Electronic consent workflows in place for all recipients
☐ Filing software updated and tested for IRIS	☐ 1099-NEC recipient distribution: on or before February 1, 2027
☐ Software vendor confirmed for TY2026 IRIS readiness	☐ IRS/SSA electronic filing: on or before February 1, 2027 (1099-NEC)
☐ SSA new portal credentials set up for W-2 filing	☐ IRS electronic filing: on or before March 31, 2027 (most other 1099 forms)



Ready to simplify year-end tax form delivery?

Doculivery manages electronic W-2, 1099, and 1095 delivery for employers nationwide - with IRS-compliant consent workflows, MFA-protected access, and 24/7 employee self-service.

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This checklist is provided for general informational purposes and reflects IRS guidance as of October 2026. Deadlines and requirements are subject to change. Consult your tax advisor or visit irs.gov for the most current information.

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