

## 1099 Electronic Filing Information for 2026

The **FIRE** system (for the electronic filing of 1099's) will no longer be available for 2026 tax year reporting (in January of 2027). **It is being replaced by the IRIS system.**

There are two versions of IRIS. One is "A2A". Ignore this one. We will be using the "**IRIS Taxpayer Portal**" system. **You will need a TCC for the IRIS Portal System.** Based upon the experience of previous years, it is absolutely the best idea to get this TCC early in 2026. Waiting until January of 2027 is definitely the WRONG answer.

If you have no 1099 (or 1098's) that will need to be filed electronically for the 2026 tax year, then you can ignore this.

Here is the URL - [www.irs.gov/IRIS](http://www.irs.gov/IRIS)  
About a third of the way down the screen, you will see

### **Get started**

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.

[Apply for an IRIS Taxpayer Portal TCC](https://www.irs.gov/tax-professionals/iris-application-for-tcc) (only clickable on the IRIS webpage), or go to <https://www.irs.gov/tax-professionals/iris-application-for-tcc>

**Note:** If you are planning to be filing any **1099B's** Electronically please call either Dan (505) 820 0292 or Liam (505) 395 6708 to discuss this.