

# FIRE-to-IRIS *2027* Readiness Checklist

A practical guide for businesses, CPA firms, and information return transmitters preparing for the IRS FIRE system shutdown on December 31, 2026.

## QUICK CHECK

## 5-question readiness worksheet

Use this as a standing agenda item in a filing-readiness meeting. If the answer to any question is "not yet," there is work to do before filing season 2027.

 **1. Do we have an IRIS TCC?**

Existing FIRE TCCs do not carry over to IRIS. Someone in your organization must complete an IRIS Application for Transmitter Control Code. The approval process can take several weeks.

 **2. Which of our forms move from FIRE to IRIS?**

The 1099 series (except 1099-DA), 1098 series, 5498 series, W-2G, 1042-S, 1097-BTC, 3921, 3922, 8027, 8596, and 8955-SSA all filed through FIRE. W-2 filing through SSA and ACA 1094/1095 filing through AIR are **not affected**.

 **3. Can our software support IRIS filing and validation?**

IRIS uses XML, not the Publication 1220 flat-file format. Confirm with your vendor now whether their IRIS integration is production-ready and whether testing is required before filing season.

 **4. How will corrections be handled?**

Corrections are system-specific. Returns originally filed through FIRE are corrected through FIRE; returns filed through IRIS are corrected through IRIS. The IRS has not yet finalized the correction path for FIRE-era returns after the shutdown. File any known corrections before Dec 31, 2026 and watch for post-shutdown guidance.

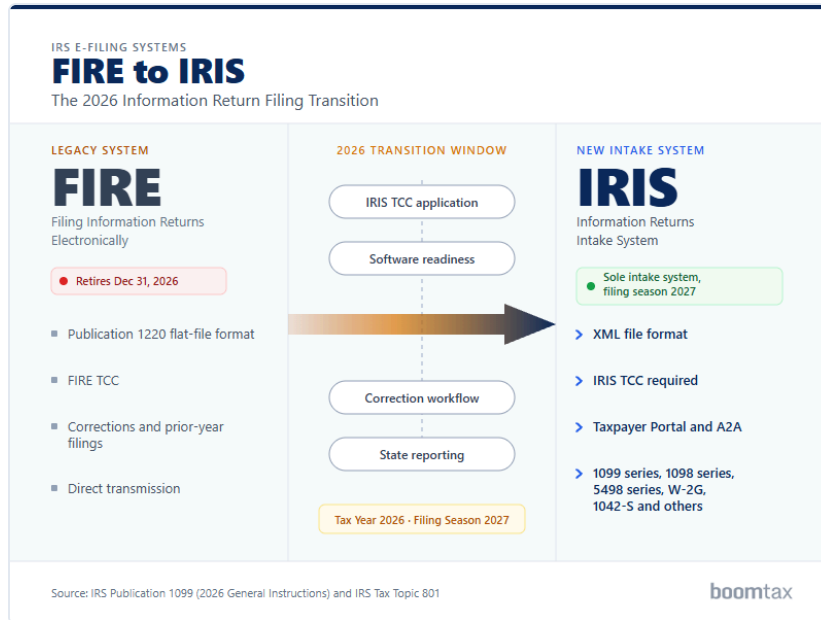
 **5. Are state reporting workflows affected?**

Review Combined Federal/State Filing Program participation and any direct-state filings that relied on FIRE file formats. Some states follow the federal file; some require separate formats.

SCOPE

# What changes, and what does not

The FIRE retirement affects one specific filing channel. W-2 returns and ACA returns are filed through different systems and are not part of this transition.



FILING CHANNEL	FORMS	STATUS IN 2027
<b>FIRE (IRS)</b> Filing Information Returns Electronically	<ul style="list-style-type: none"> <li>• 1099 series (except 1099-DA)</li> <li>• 1098 series</li> <li>• 5498 series</li> <li>• W-2G, 1042-S, 1097-BTC</li> <li>• 3921, 3922, 8027, 8596, 8955-SSA</li> </ul>	<b>Retires Dec 31, 2026</b>
<b>IRIS (IRS)</b> Information Returns Intake System	<ul style="list-style-type: none"> <li>• Replaces FIRE for all FIRE-filed forms</li> <li>• Taxpayer Portal and A2A channels</li> <li>• XML file format</li> </ul>	<b>Sole intake system for filing season 2027</b>
<b>BSO (SSA)</b> Business Services Online	<ul style="list-style-type: none"> <li>• W-2 and W-2C</li> </ul>	<b>Not affected by FIRE retirement</b>
<b>AIR (IRS)</b> ACA Information Return	<ul style="list-style-type: none"> <li>• 1094/1095-B</li> <li>• 1094/1095-C</li> </ul>	<b>Not affected by FIRE retirement</b>

**E-file threshold reminder:** The IRS generally requires electronic filing when a filer has 10 or more information returns in total across all form types. Filers just under the old 250-return threshold may now be obligated to e-file.

## STEP BY STEP

## Detailed readiness checklist

Work through each phase in order. Condensed from the full checklist at boomtax.com.

### Phase 1 · Discovery and inventory

- Inventory FIRE-dependent systems** (ERP, payroll, core banking, policy admin, scripts, vendor integrations)
- Catalog form types filed through FIRE** (with annual volume and deadline)
- Document existing FIRE TCCs** (note which TCC is used for which filing type)
- Choose a filing method for 2027** (IRIS Taxpayer Portal, IRIS A2A, or authorized provider)

### Phase 2 · IRIS setup (direct filers only)

- Create an IRS e-Services account for each responsible official**
- Complete ID.me identity verification for all responsible officials**
- Submit the IRIS Application for TCC** (allow 45+ days for approval)
- Build or update XML generation for IRIS**
- Test in the IRIS testing environment with representative data**

### Phase 3 · Preparation and testing

- Validate an IRIS XML file using a sample submission**
- Verify state filing compliance and Combined Federal/State participation**
- Document and test the corrections runbook under IRIS**

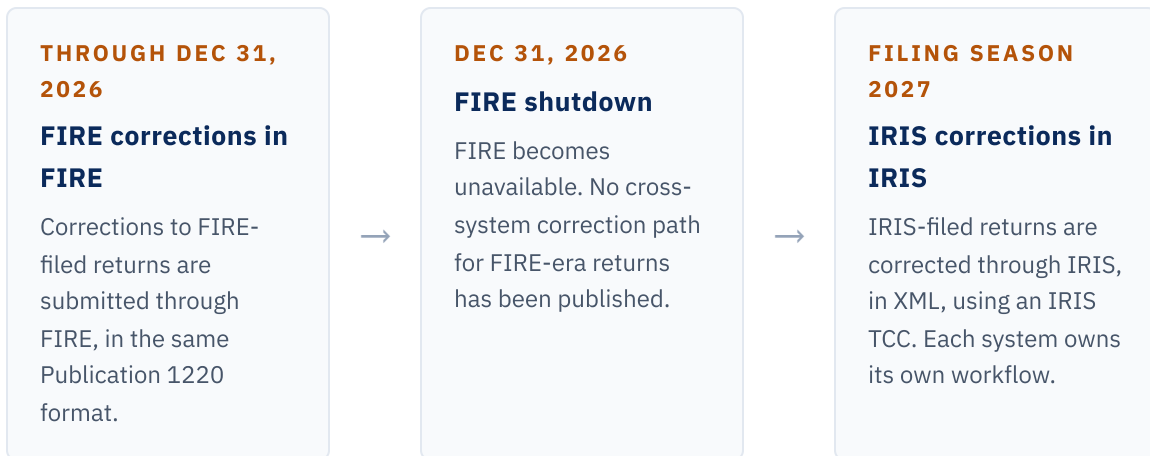
### Phase 4 · Internal readiness (before deadline)

- Update internal documentation and SOPs**
- Train the filing team on timeline, deadlines, and escalation paths**
- Communicate with clients and stakeholders (CPAs, service bureaus, payroll)**
- Set internal milestones with buffer time for unexpected issues**
- Budget for the transition** (subscription, per-form, or in-house delta)

**BIGGEST OPERATIONAL RISK**

## The correction-workflow problem

This is the part of the FIRE retirement most organizations under-plan. Corrections are system-specific: FIRE-filed returns correct through FIRE, IRIS-filed returns through IRIS. The IRS has not yet finalized the correction path for FIRE-era returns after the December 31, 2026 shutdown.



### Questions to resolve before year-end

- Have we filed all known corrections to tax year 2025 and prior FIRE returns before December 31, 2026?
- If we find an error in a FIRE-filed return after shutdown, what is our interim path while we wait for final IRS guidance?
- Does our software vendor support corrections through IRIS for returns we will file through IRIS this season?
- How do state-level corrections interact with this? Are we still covered under Combined Federal/State Filing?

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*The shutdown does not only affect new filings; it affects the ability to fix mistakes on returns already filed. With no cross-system correction path yet published, filers who used FIRE for 2025 and earlier face a real operational question.*

BOOMTAX, ON THE FIRE-TO-IRIS TRANSITION

## REFERENCES

## IRS source material

This checklist is based on public IRS guidance. Reporters, CPAs, and filers are encouraged to verify directly.

- **2026 General Instructions for Certain Information Returns (IRS Publication 1099)**  
[irs.gov/pub/irs-pdf/i1099gi.pdf](https://irs.gov/pub/irs-pdf/i1099gi.pdf). Confirms FIRE will not be available for current, prior-year, or correction submissions once the system shuts down.
- **IRS Tax Topic 801, Who Must File Electronically**  
[irs.gov/taxtopics/tc801](https://irs.gov/taxtopics/tc801). Lists forms filed through FIRE and separates W-2 filing through SSA and ACA forms through AIR.
- **IRS, E-file Forms 1099 with IRIS**  
[irs.gov/e-file-providers/e-file-forms-1099-with-iris](https://irs.gov/e-file-providers/e-file-forms-1099-with-iris). Landing page for the Information Returns Intake System.
- **IRS, Electronic Filing Requirement for Information Returns**  
[irs.gov/filing/e-file-information-returns](https://irs.gov/filing/e-file-information-returns). The 10-or-more-returns electronic filing threshold.

### For the press

Reporters covering the IRS FIRE-to-IRIS transition are welcome to reference this checklist, link to it, or request a plain-English walkthrough of the unresolved correction path for FIRE-era returns, vendor readiness, IRIS TCC timing, and state reporting impacts.

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### Read the live checklist online

[boomtax.com/tax-forms/irs-fire-end-of-life-checklist](https://boomtax.com/tax-forms/irs-fire-end-of-life-checklist)

The online version is updated as IRS guidance evolves and links to related resources in the BoomTax IRIS Resource Center.

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