



IRIS 2026 Tax Year Guide

e-Filing Schemas

FIRE to IRIS Transition

Beginning Jan. 1, 2027, the Internal Revenue Service (IRS) will fully retire its Filing Information Returns Electronically (FIRE) system and 1220 files—replacing these filing methods with the new [Information Returns Intake System \(IRIS\)](#) and making it the sole bulk filing method for Form 1099. IRIS allows for Form 1099 to be filed via XML. The Indiana Department of Revenue (DOR) will support the new IRIS file format for incoming wage statements beginning Jan. 1, 2027. To best support Indiana customers through the transition, DOR will continue to accept 1220 files for the 2026 tax year until Sept. 2027. WH-1s, WH-3s, and existing wage statements will continue to be supported through DOR's 2016 WTH schema, INTIME manual entry, and EFW2 files.

Introduction

This guide provides specifications for filing electronic withholding data to DOR via IRIS. It also describes the deviations between the federal specifications and Indiana specifications for IRIS.

Schema & Business Rules

IRIS files will follow the IRS schema exactly. The IRS releases schemas each year and makes them available on the IRS SOR Mailbox. Filers are expected to register for IRIS with the IRS to obtain schemas.

DOR expects customers to follow the IRS business rules in addition to its own [business rules for IRIS XML files](#).

Supported Wage Statements

Please note that not all IRIS wage statements supported by the IRS are supported by DOR. DOR supports **only** the following wage statements within IRIS XML schema:

- 1099-B
- 1099-DIV
- 1099-G
- 1099-INT
- 1099-K
- 1099-MISC
- 1099-NEC
- 1099-OID
- 1099-R
- W-2G
- 1042-S

Choosing Your Filing Method

DOR will accept IRIS XML files via SFTP Upload or INTIME. Multiple WH-3 returns per file are supported through either method. Filers must utilize the appropriate method based on their file size:

- If a file size is **under 10 MB**, **upload via INTIME**.
- If a file size **exceeds 10 MB**, **upload via SFTP**.

NOTE: To submit IRIS files to DOR via SFTP, new or existing SFTP accounts must be updated to include tax type code 203. SFTP registration for tax type code 203 will be available on December 17, 2026.

File Acceptance and Acknowledgments

When filing via SFTP:

When uploading an encrypted file to the SFTP site, you will receive an acknowledgment email to notify you that your file has been processed. You can also elect to have detailed XML sent to your SFTP "OUT" folder. The acknowledgment email will indicate the file status as either fully accepted, partially accepted, or rejected:

- **Accepted:** Indicates the overall file was accepted and all returns within the file were accepted.
- **Partially Accepted:** Indicates the overall file was accepted, but at least one return was rejected due to errors. The XML attachment will provide details of which returns have been accepted and which have been rejected, along with the reason for the rejection. Customers should correct their files and resubmit. Do not resubmit returns that were originally submitted successfully—only those that were rejected.
- **Rejected:** Indicates the overall file was rejected because all returns within the file were rejected.

When filing via INTIME:

When submitting IRIS files to DOR via INTIME, the absence of any error messages or codes indicates that the return processed successfully. Once you submit your file, a confirmation number will be provided. Retain a copy of the confirmation number for your records.

Requesting an Extension

The filing deadline for the previous year's withholding reporting is Jan. 31 of the current year. If that date falls on a weekend, the filing deadline moves to the following business day.

NOTE: IRIS files support filing Form 8809 for an extension of time to file with the IRS. DOR will **not** accept this form as a method of requesting an extension for Indiana WH-3 returns. IRIS XML files with Form 8809 included will be rejected by DOR.

DOR filers must request an extension of time to file for WH-3 returns by submitting an approved Form 8809 utilizing the following method. This option is only available between Jan. 1 and the filing due date.

1. Log into INTIME.
2. Go to the "All Actions" tab.
3. Under "Payment & Returns," select, "File for WH-3 extension."
4. Choose the WTH account for which you are submitting the extension of time to file request and select "Next."

5. Upload your approved federal Form 8809.
 - Accepted file types are “.pdf” and “.doc” files.

Amendments

DOR does **not** support IRIS amendments or corrections through the same method as the IRS.

For amendments to IRIS files with DOR, customers must submit a new IRIS file with the necessary corrections. DOR will use the most recently filed wage statement for its records.

NOTE: Do not submit an amended file the same day the original file was submitted. Allow one full business day from the time you submitted the original file before submitting an amended file. The tax year field must contain the correct year for which you are amending. If these instructions are not followed, amendments may cause duplicate withholding or be amended for the wrong period(s).

Correcting a Social Security Number (SSN) on a Wage Statement

If a correction is needed to a previously filed wage statement with an incorrect SSN on the WH-3, customers must follow the procedures:

- Submit an amended zero-wage statement using the incorrect SSN; and
- Provide an amended wage statement with the correct SSN and wages.

Options for Submitting a Zero-Dollar WH-3

- Manually key via INTIME
- Submit IRIS XML or DOR WH-3 XML file via SFTP or INTIME.

NOTE: You cannot submit a zero-dollar EFW2 or 1220 txt file.

To submit a zero-dollar WH-3 with DOR via IRIS, include the submission header in your file, but do **not** include the corresponding submission detail. For example, your file should include IRSubmission1Grp/IRSubmission1Header and all required elements with it but should **not** include IRSubmission1Grp/IRSubmission1Detail.

Abatement Requests

DOR policy specifically prohibits mass abatement requests and requests from payroll providers. It requires that such requests be submitted to DOR by the customer or a legal representative with the Power of Attorney.

Requests can be submitted via the customer's INTIME account or by mail utilizing DOR's PEN-1 form 53054. More information can be found on DOR's [Request a Penalty Abatement webpage](#). Should the request be denied, customers will be given instruction on how to protest DOR's decision.

Contact Us

For file-specific questions, file errors, or upload issues, use INTIME's secure messaging to contact the Bulk File Team, so they can view your account and assist you. Select "Bulk Filer" in the message options and provide details of your issue. Be sure to include a screenshot of any errors with your message.

For more help, a [step-by-step INTIME Guide to Secure Messaging with DOR](#) is available.

You may also contact DOR's Electronic Services team at Bulkfiler@dor.in.gov