Illinois Department of Revenue

IDR-987

Forms 1099 and W2G IRIS Format Specification Guide

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Illinois Department of Revenue
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Springfield, Illinois 62702

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General Information

In late 2026, the Illinois Department of Revenue (IDOR) discontinued its acceptance of the Filing Information Returns Electronically (FIRE) option to e-file Form 1099. Beginning with the 2027 filing season, the Information Returns Intake System (IRIS) will be the only option to e-file Form 1099 with IDOR. This is the result of the IRS discontinuing their use of the FIRE format in favor of the IRIS format. For more information on the federal change, please visit E-file information returns with IRIS at the IRS website.

Both the Comma Separated Value (CSV) and Extensible Markup Language (XML) options being used by the IRS will be accepted by Illinois.

IDOR does not participate in the Combined Federal/State Filing Program (CF/SF).

Only the following forms, which report Illinois withholding, are accepted by IDOR:

- 1099-B
- 1099-DIV
- 1099-G
- 1099-INT
- 1099-K
- 1099-MISC
- 1099-NEC
- 1099-OID
- 1099-PATR
- 1099-R
- W2-G

Non-Login, CSV IRIS Submission Information

The 1099 Bulk File Upload available on the MyTax Illinois website does not require you to create an account before submission. See the IDR-996, MyTax Illinois Non-Login EFW2, EFW2C, & IRIS 1099 & W2G Submission Guide, for the specific steps involved in this submission process.

IDOR follows the Federal IRIS CSV format. See IRS Publication 5717 for detailed information on the federal Taxpayer Portal and how to obtain the PDF Template Formats and Sample Files.

IDOR will reject CSV submissions for the following reasons:

- Files containing multiple years.
- Files containing multiple form types.
- Files containing any reporting year prior to 2026
- Files containing any 1099 form type that does not have state withholding. (See the list in the General Information section for accepted form types.)
- Files containing over 250 records
- Submission requests containing multiple files.

Forms 1099 for 2025 can be submitted in the FIRE format through MyTax Illinois. On the homepage, you may select the non-login option “Submit Bulk W2/1099 File” from the “Non-Login Return or Report” panel.

Error messages are displayed at each step of the submission process, and the error must be corrected before moving to the next step. Once a file has been successfully attached, it has passed all required edits. After the file has been successfully submitted, a confirmation screen is displayed with a confirmation code. This confirmation code is critical to being able to retrieve the submission at a later date, if necessary. **Keep this information for your records**.

Corrections to previously filed records can be submitted by choosing the **“**Bulk Federal IRIS Form 1099/W2G Correction**”** from the “Add attachment “drop down window. **Note**: Only records with errors should be submitted using this method. Do not resubmit correct records.

For general questions about this process, email us at REV.ElectronicFiling@illinois.gov.

A2A, XML IRIS submission information

Before you can use the IDOR web service to transmit 1099 and W2-G forms, you must:

- Obtain an IRS issued Transmitter Control Code (TCC). (See IRS publication 5718.)
- Set Up a MyDevPortal Web Logon with IDOR. (See the Illinois Webservices Gateway Transmission Guide.)

Note: You are responsible for obtaining the software necessary to build, validate, and submit these XML files.

Details to keep in mind.

- After you transmit your 1099 XML file, you will receive an immediate response that provides a **Receipt ID** if the file was received by IDOR. Keep this ID to use when checking the acceptance status of your submission.
- If no Receipt ID is provided, there is an error message explaining what prevented the transmission.
- You must wait until the **next working day** to retrieve the acknowledgment. The Receipt ID you copied when transmitting the file is used here.
- Possible acknowledgment statuses are:
    a. **Accepted**- The file was received and accepted by the Department.
    b. **Pending**- The file has not yet been processed. You should recheck the status in a few hours.
    c. **Rejected**- The specific errors for which the file was rejected will be listed.
    d. **Not found** – The file could not be located.

- Illinois requires a new **<n1:UniqueTransmissionId>** element for every submission made by a Transmitter Control Code (TCC).
- As long as you have the Receipt ID, you can recheck the acknowledgment status of a submission whenever you need. The acknowledgments are not stored by IDOR. Every time you check the acknowledgment, it rereads the submission to return an answer.

For general questions about this process, you can email REV.ElectronicFiling@illinois.gov.