



IRIS Switch Report: Demo Property Services

SAMPLE: fictional data One payer, 7 contractor records from the client's spreadsheet, mapped to the IRS IRIS 1099-NEC CSV template (54 columns).

3RECORDS READY TO
UPLOAD**4**

RECORDS TO FIX

Dec 18APPLY FOR IRIS TCC BY
(EST. SAFE DATE)**Feb 1, 2027**1099-NEC DUE (JAN 31
IS A SUNDAY)

Fix before filing

Record	What to fix
row 4: James Sample	State "Illinois" is not a 2-letter US code
row 5: Dee Placeholder	TIN looks like a placeholder; ZIP must be 5 or 9 digits
row 6: Demo Plumbing and Heating Co	Missing street address
row 7: Lee Fictional	Box 1 is 450.00: under the \$600 TY2025 threshold, check if a form is needed

Ready for IRIS (preview of 8 of 54 columns)

Recipient	TIN type	TIN	City	State	ZIP	Box 1	2nd TIN
Maria Example	SSN	XXX-XX-1001	Chicago	IL	60614	14250.00	N
Example Snow Removal Inc	EIN	XXX-XX-1002	Evanston	IL	60201	8900.00	N
Ana Demo	SSN	XXX-XX-1007	Skokie	IL	60076	3875.50	N

Your switch checklist

- Each person who signs the IRIS TCC application verifies identity with ID.me. IRS asks for up to 45 days to process a TCC.
- The IRS is retiring FIRE. Per IRISfile, FIRE takes its last files Nov 19, 2026 at 3 pm ET, so January 2027 filings go through IRIS.
- Upload in the IRIS Taxpayer Portal: one form type and tax year per CSV, up to 250 rows per file (IRS Pub 5717). We split at 100.
- 2026 forms: the 1099-NEC threshold rises to \$2,000 and adds boxes for tips and overtime. We switch to the IRS 2026 template once IRS publishes it.

Switchfile prepares and checks your files and walks you through the IRIS steps. You keep your own TCC and file under it. TINs are masked in reports.