

Steps to apply for TCC Code to File 1099s Electronically - 2023 Requirements

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Steps to apply for TCC Code to File 1099s Electronically

Important: To the best of SGA's Knowledge, this is the process. SGA does not assign the TCC Code. Any questions should be directed to the IRS

Starting tax year 2023, if you have 10 or more information returns, you must file them electronically. IRS requires existing TCC (Transmitter Control Code) holders to complete the new IR Application for TCC to obtain new TCCs. The August 1, 2023, deadline to initiate your application to retain your Transmitter Control Code (TCC), obtained prior to September 26, 2021 (also known as a legacy TCC), has passed.

If you **did not complete** your application by the deadline:

- **Beginning January 2024, you will no longer be able to electronically file using your legacy TCC.**
- **Be sure to apply for your FIRE TCC well in advance of the 1099 filing due dates.** The IRS advises to allow at least 45 days for them to process your IR Application. Sometimes, the process is quicker, but this cannot be guaranteed.

The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned FIRE TCC for all issuers.

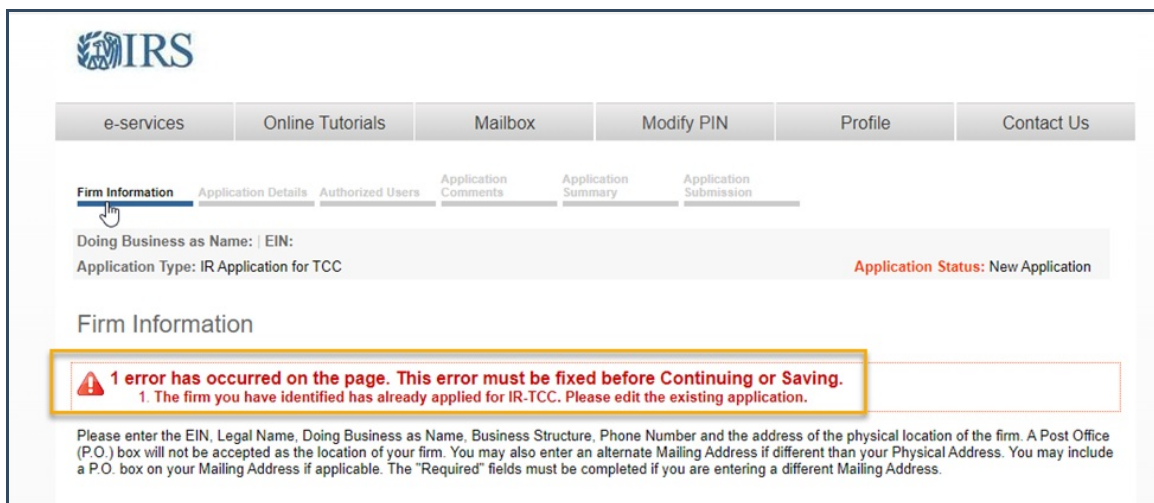
The purpose of the FIRE TCC is to identify the file's transmitter. You may transmit files for as many companies as you need under the one TCC.

To complete an IR application for a "FIRE" new TCC:

- Log into the IR Application for TCC with the following link: <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>
- Click Access IR Application for TCC (menu on the right side).

The screenshot shows the IRS website page for 'Filing Information Returns Electronically (FIRE)'. The page has a blue header with the IRS logo and navigation links: 'Help', 'News', 'English', 'Charities & Nonprofits', and 'Tax Pros'. Below the header is a dark blue navigation bar with links: 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. A search bar is located on the right side of the navigation bar. The main content area has a breadcrumb trail: 'Home / Tax Pros / Modernized e-File / Filing Information Returns Electronically (FIRE)'. The main heading is 'Filing Information Returns Electronically (FIRE)'. The page is divided into three columns: 'Enrolled Agents' (with links for 'Annual Filing Season Program Participants' and 'Enrolled Retirement Plan Agents'), 'What's New?' (with a link for 'Reduction in the electronic filing threshold beginning Tax Year 2023 (Calendar Year 2024)'), and 'Additional Information' (with links for 'FIRE Production System', 'Access IR Application for TCC', 'FIRE Test System', and 'Form 8955-SSA Resources'). The 'Access IR Application for TCC' link is highlighted with a red box.

- Sign in with id.me (or create a new id.me account if you don't already have one).
- A screen will appear where you may see your organization. Select **Individual**.
- If you receive this error message, go back and click Individual (instead of the company name).



The screenshot shows the IRS e-file application interface. At the top, there is a navigation bar with links for e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. Below this, there are tabs for Firm Information, Application Details, Authorized Users, Application Comments, Application Summary, and Application Submission. The Firm Information tab is selected. The page displays the following information:

- Doing Business as Name: | EIN:
- Application Type: IR Application for TCC
- Application Status: New Application

The Firm Information section is highlighted with a yellow border, and an error message is displayed within it:

1 error has occurred on the page. This error must be fixed before Continuing or Saving.
 1. The firm you have identified has already applied for IR-TCC. Please edit the existing application.

Below the error message, there is a detailed instruction: "Please enter the EIN, Legal Name, Doing Business as Name, Business Structure, Phone Number and the address of the physical location of the firm. A Post Office (P.O.) box will not be accepted as the location of your firm. You may also enter an alternate Mailing Address if different than your Physical Address. You may include a P.O. box on your Mailing Address if applicable. The "Required" fields must be completed if you are entering a different Mailing Address."

- Click on New Application
- Click Continue and complete the information.
 - **Note:** The firm/organization name must be the same as the one associated with your EIN.
- Add Responsible Officials and Contacts. At least two are required for businesses (one for sole proprietors).
- Application Details page:
 - Check the first box for forms 1097, 1098, 1099, etc.
 - Role: Select Transmitter
- Click continue through pages, check the box to accept the terms of the agreement, enter your PIN, and click Submit.
- The application is not complete until each Responsible Official has signed and clicked Submit.
 - Each of these Responsible Officials will have to log in (through their id.me account) and page through each page of the application, entering their 5-digit PIN to **sign** the application
- **Note:** Until the application is in **Completed** status, you must select **Individual** on the **Select Your Organization** page.

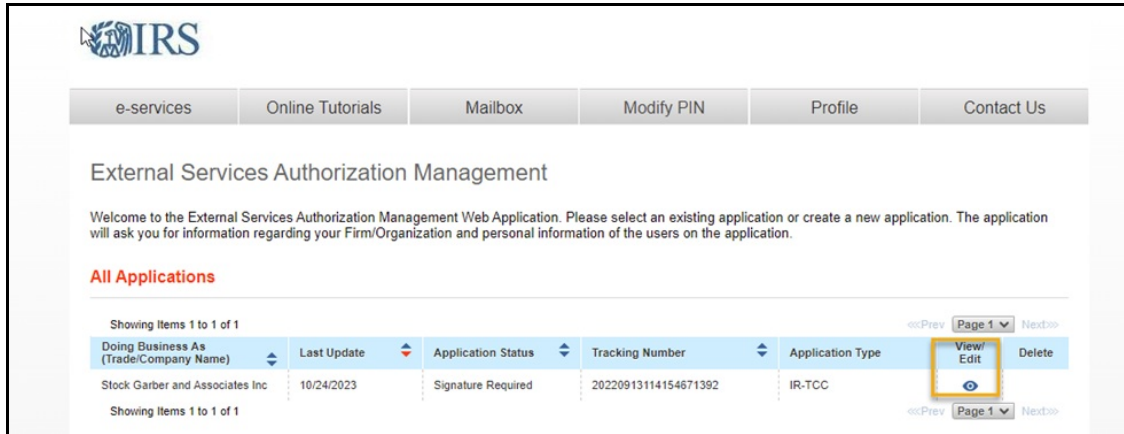
Assignment of TCC code:

- The IRS will send a notice by mail with the assigned FIRE TCC. Allow 45 days for processing.

Online Confirmation of TCC Code Status:

- You can log into irs.gov to see the TCC code assigned with the following link:
 - <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>
- Click Access IR Application for TCC (menu on the right side).

- Sign in with id.me (or create a new id.me account if you don't already have one).
- A screen will appear where you may see your organization. Select **Individual**.
 - o If the organization is not shown, click on Individual.
 - o Click on the View/Edit icon (eyeball).
 - o You should see the TCC code assigned, as well as the status.

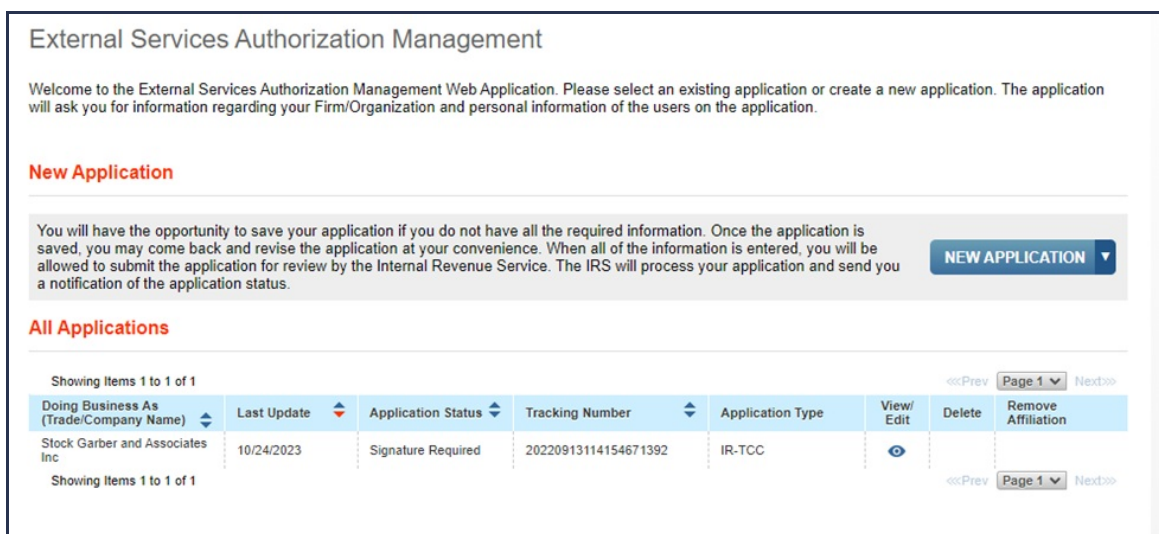


If the Application Status shows **Signature Required**, all authorized users on file have not yet signed the application. You are looking for a status indicating complete.

To request a new “IRIS” TCC code: (The IRS will eventually replace FIRE, but the IRS has stated that FIRE will not be leaving soon.)

In order for users to log in to IRIS to file 1099s, they need to apply for a separate TCC, even if they already have a FIRE TCC. The IRIS application is similar to the IR application to get a FIRE TCC. You can apply for an IRIS TCC code at any time so that this code will be assigned for the future when the FIRE system has been replaced.

- Apply using the following link: <https://www.irs.gov/tax-professionals/iris-application-for-tcc>
- Select **Individual**
- Click **New Application**



- Select the IRIS Application and complete the information

- Select the following:
 - **Role** - Choose **Transmitter**
 - **Forms** - Chose **Form 1099 Series**
 - **Transmission Method** - Choose **Portal**

Doing Business as Name: Stock Garber and Associates Inc | EIN: [REDACTED]
 Application Type: IRIS Application for TCC | Tracking Number: 20231024153939013309 Application Status: Saved

Application Details

Role

You are required to select a minimum of one role (Issuer, Transmitter, or Software Developer). You can select a combination of roles but not both Issuer or Transmitter.

An Issuer is a business filing their own information returns regardless of whether they are required to file electronically or they volunteer to file electronically.

A Transmitter is a third-party sending the electronic information returns data directly to the IRS on behalf of any business, including their own.

A Software Developer is a business that creates software applications that interface with IRS systems to allow authorized users to transmit information returns directly to the IRS via Application-to-Application (AZA).

Role	Role Status	Delete
Transmitter	Applied	

[ADD](#)

Form(s)

Software Developers continue to the Software Package tab to select the form-transmission method combination

Issuers or Transmitters must select the form-transmission method combination you will be transmitting electronically.

Two Transmission Method options.
 Portal is a web-based IRS system that allows users to transmit 1099 forms online.
 Application-to-Application (AZA) is the system interface that allows 1099 forms to be transmitted to IRS through authorized third-party software.

Forms	Transmission Method
<input checked="" type="checkbox"/> Form 1099 Series	<input type="checkbox"/> Application-to-Application (AZA)
	<input checked="" type="checkbox"/> Portal

[PREVIOUS](#) [SAVE](#) [CONTINUE](#) Cancel

- On the Authorized User page, click the Add button to add your responsible officials (two required).
- The All Applications screen will display each application type. IF-TCC is the FIRE application. IRIS-TCC is the IRIS application. If the Application Status shows **Signature Required**, all authorized users on file have not yet signed the application. You are looking for a status indicating complete.