

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

(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 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 transmitter of the file. 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 interface. At the top, there is a blue navigation bar with the IRS logo and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below this is a dark blue bar with navigation options: File, Pay, Refunds, Credits & Deductions, and Forms & Instructions, along with a search bar. The main content area has a breadcrumb trail: Home / Tax Pros / Modernized e-File / Filing Information Returns Electronically (FIRE). The heading is "Filing Information Returns Electronically (FIRE)". On the left, there are three vertical menu items: "Enrolled Agents", "Annual Filing Season Program Participants", and "Enrolled Retirement Plan Agents". In the center, under "What's New?", there is a highlighted box with a plus icon and the text: "Reduction in the electronic filing threshold beginning Tax Year 2023 (Calendar Year 2024)". On the right, under "Additional Information", there is a list of links: "FIRE Production System", "Access IR Application for TCC" (highlighted with a yellow box), "FIRE Test System", and "Form 8955-SSA Resources".

- 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 is the IRS logo and a navigation bar with links: e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. Below this is a sub-navigation bar with links: Firm Information (highlighted), Application Details, Authorized Users, Application Comments, Application Summary, and Application Submission. The main content area shows 'Doing Business as Name: | EIN:' and 'Application Type: IR Application for TCC'. On the right, it says 'Application Status: New Application'. A red error message box is highlighted with a yellow border, containing the text: '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 is a paragraph of instructions: '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 associated with your EIN.
- Add Responsible Officials and Contacts. At least two are required for businesses (one for sole proprietor).
- 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 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 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 login 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 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 IRIS Application and complete 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 status indicating complete.

New Application

You will have the opportunity to save your application if you do not have all the required information. Once the application is saved, you may come back and revise the application at your convenience. When all of the information is entered, you will be allowed to submit the application for review by the Internal Revenue Service. The IRS will process your application and send you a notification of the application status.

NEW APPLICATION

All Applications

Showing Items 1 to 2 of 2 «Prev Page 1 Next»

Doing Business As (Trade/Company Name)	Last Update	Application Status	Tracking Number	Application Type	View/Edit	Delete	Remove Affiliation
Stock Garber and Associates Inc	10/24/2023	Signature Required	20231024153939013309	IRIS-TCC			
Stock Garber and Associates Inc	10/24/2023	Signature Required	20220913114154671392	IR-TCC			

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