

Steps to apply for TCC Code to File 1099s Electronically

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Steps to apply for the 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.

Tax Year (TY) 2026/Filing Season (FS) 2027 is the targeted date for the retirement of the FIRE System. • The Information Returns Intake System (IRIS) will be the only intake system for information returns currently received through FIRE, for the 2027 filing season.

The Information Returns Intake System (IRIS) is a free online portal that allows you to e-file information returns for tax years 2022 or later. You will need an employer identification number (EIN), and you must apply for an IRIS TCC. Once you get your TCC, you can e-file information returns with IRIS. Please allow 45 days for processing an IRIS TCC code application.

The IRS encourages transmitters who file for multiple issuers to submit one application, select the **transmitter** role, and use the assigned TCC for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter, you can transmit files for as many companies as needed under one TCC.

To complete an application for an "IRIS" TCC:

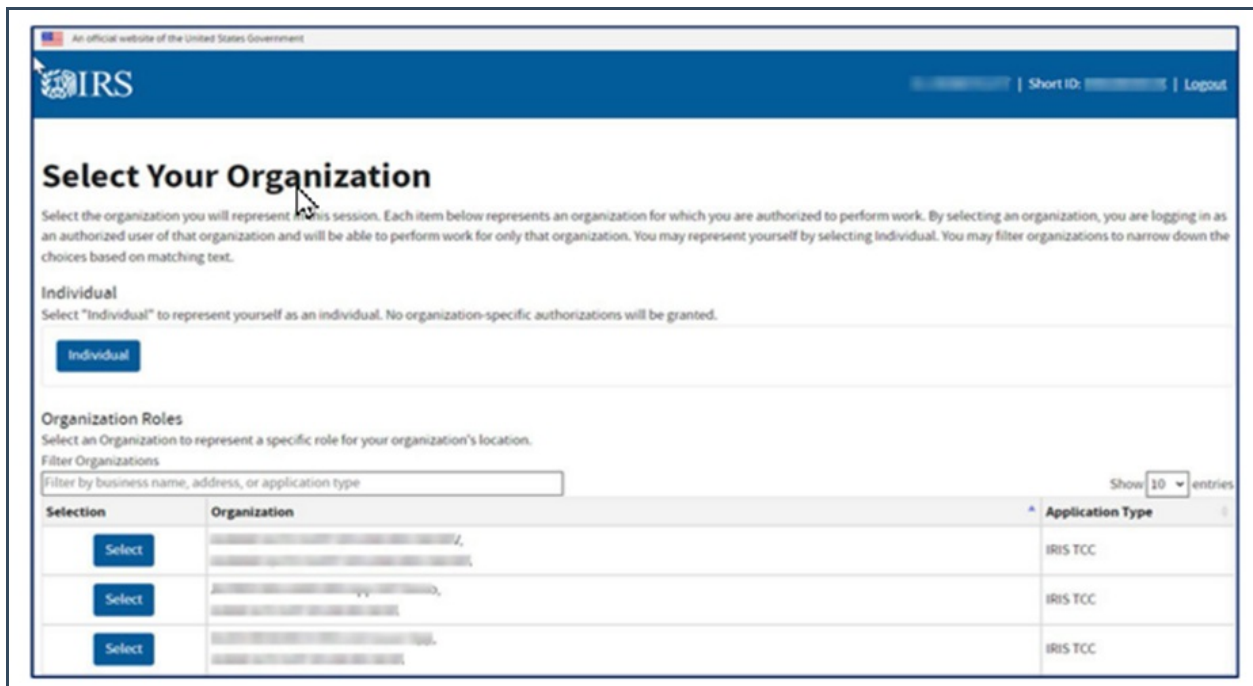
To use the IRIS Taxpayer Portal, you need an IRIS Transmitter Control Code (TCC). This 5-digit code identifies your business when you e-file forms. It can only be used for IRIS.

Note: Before applying, please review the [tutorial](#), which provides step-by-step instructions for applying for an IRIS TCC.

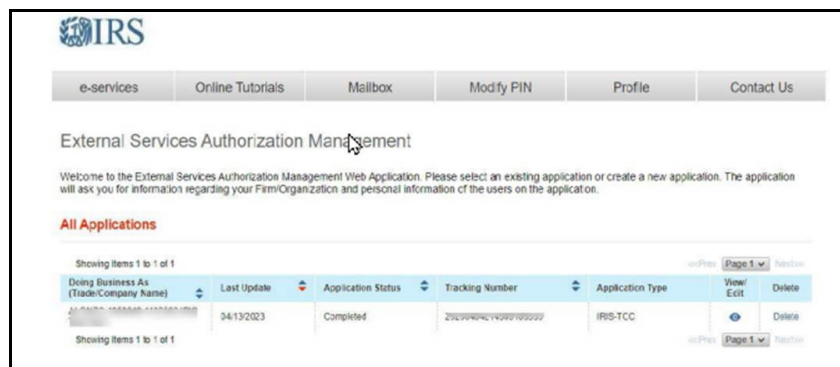
Sign in: To access the IRIS Application for TCC, click the 'Access IRIS Application for TCC' option at irs.gov/iristcc

Create a new account or sign in with an existing account.

The system will direct you to the **Select Your Organization** page. On this page, you will select the firm/organization you are representing.



If you selected a firm/organization on the **Select Your Organization** page, you will only see the application affiliated with that organization.



Firm Information Page: Select your business structure from the drop-down menu.

IRS
e-services | Online Tutorials | Mailbox | Modify PIN | Profile | Contact Us

Firm Information | Application Details | Software Packages | Authorized Users | Application Comments | Application Summary | Application Submission

Doing Business as Name: EIN: [redacted]
Application Type: IRS Application for TOC [redacted] **Application Status: New Application**

Firm Information
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.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

Business Structure*
[Dropdown menu]

Employer Identification Number (EIN)*
[Text field]

Firm Organization Legal Name*
[Text field]

Doing Business As (Trade/Company Name)
[Text field]

Will you participate in the Combined Federal State Filing (CFSF) program?
 Yes No

Business Phone
Phone Country Code* [Dropdown menu] **Phone Number*** [Text field]

Business Address (Physical Location)
Country* [Dropdown menu]
Address Line 1* [Text field]
Address Line 2 [Text field]
Address Line 3 [Text field]
City [Text field]
Province/State/ & Territory* [Dropdown menu] **Postal Code*** [Text field]

Mailing Address
Is your mailing address different from your business address?
 Yes No

PREVIOUS **CONTINUE** **Cancel**

Application Details Page: Select from the applicable roles by checking the box next to the forms you will be supporting and the corresponding transmission method(s).

- **Issuer:** A business that will only transmit information returns for the company listed on the application.
- **Transmitter:** This designation typically allows you to transmit your own company's information returns in addition to having the option to transmit for other companies in the future.

IRS
e-services | Applications | Cases | Administration | Online Tutorials | Requests | Sign Out

External Service Authorization Management > Application Search > Application Details

Firm Information | **Application Details** | Software Packages | Authorized Users | Application Comments | Application Summary | Application Submission

Application Status [Completed] | **Application History** | **Letter History**

Doing Business as Name: [redacted] | EIN: [redacted]
Application Type: IRS Application for TOC | Tracking Number: 20241209 | Customer ID: [redacted] **Application Status: Completed**

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 and Transmitter.
An Issuer is a business that will only transmit information returns for the company listed on the application.
A Transmitter is a third-party business that will transmit information returns on behalf of that own company and/or other businesses not listed on the application.
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 (ATA).

Role	Role Status	Details
Transmitter	Accepted	

ADD

Firm(s)
Software Developers must continue to the Software Packages 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:
Application-to-Application (ATA) is the system interface that allows forms to be transmitted to IRS through authorized third-party software.
Portal is a web-based IRS system that allows users to transmit forms online.

Forms	Transmission Method
<input checked="" type="checkbox"/> Form 1099 Series (includes Forms 1097, 1099, 1099-INT, 1099-DIV, and 1099-B)	<input checked="" type="checkbox"/> ATA
	<input type="checkbox"/> Portal

PREVIOUS **SAVE** **CONTINUE** **Cancel**

Software Packages Page: Only completed if you are a Software Developer who will create software applications according to IRS Specifications.

Authorized Users: Add the Responsible Officials (ROs), Authorized Delegates (ADs), and **Contacts** required for the IRIS Application for TCC.

- ROs are individuals with responsibility for and authority over the business entity. ROs are the first point of contact with the IRS. They have the authority to sign original/revised applications and are responsible for ensuring that all requirements are adhered to. At least two ROs must be listed on the application unless you are a **Sole Proprietor** or **Single Member LLC** . All ROs will be required to sign the **Terms of Agreement**. An RO can also be a Contact on the application.
- ADs are optional for all applications. An AD is an individual who is given the authority by the ROs to maintain and sign a revised application and transmit returns. A minimum of zero and a maximum of 2 individuals can be listed as AD. An AD can also be a **Contact** on the application, but can't be an RO.
- **Contacts** should be available for inquiries from the IRS on a daily basis. There is a minimum of 2 required contacts, unless you are a **Sole Proprietor** or **Single Member, LLC** and a maximum of 50 contacts allowed per application. The **Contact** listed on the application does not have to be the individual listed as a **Contact** on the information return.

To add ROs, ADs, or Contacts, select their user role from the **Add User** option and complete the required information. The individual will be listed on the **Authorized User(s)** grid.

The screenshot shows the IRS 'Authorized Users' page. At the top, there are navigation tabs: 'e services', 'Applications', 'Cases', 'Administration', 'Online Tutorials', 'Reports', and 'Sign Out'. Below this is a breadcrumb trail: 'External Services Authorization Management > Application Search > Authorized Users'. There are several tabs for application management: 'Form Information', 'Application Details', 'Software Packages', 'Authorized Users', 'Application Comments', 'Application Summary', and 'Application Submissions'. The 'Authorized Users' tab is selected. Below the tabs, there are fields for 'Doing Business as Name', 'EIN', 'Application Type: IRIS Application for TCC', 'Tracking Number: 2024121', 'Customer ID', and 'Application Status: Completed'. The main section is titled 'Authorized Users' and contains explanatory text about the roles of Responsible Officials, Authorized Delegates, and Contacts. At the bottom, there is a table titled 'Authorized User(s)' with the following columns: 'Role ID', 'Organization Role', 'Name', 'TIN', 'Phone Extension', 'View', 'Edit', and 'Delete'. The table contains five rows of data, each representing a different user role. At the bottom of the page, there is an 'ADD' button.

Role ID	Organization Role	Name	TIN	Phone Extension	View	Edit	Delete
1	Responsible Official						
2	Authorized Delegate						
3	Contact						
3	Contact						
3	Contact						

Application Comments: To add comments to the application, select the **Application Comments** tab at the top of the page and click **Add** at the bottom of the page. In the pop-up window, enter your comment and select **Save**.

Application Summary: Verify all information is correct before selecting continue to complete the **Application Submission** page. If information needs to be revised, use the toolbar along the top of the page to navigate to the appropriate page. Update the information and select **Save**. Once the application is in **Completed** status, the TCCs and/or Software IDs will be visible on this page.

Application Submission: Each RO must sign the **Application Submission** page using their 5-digit PIN.

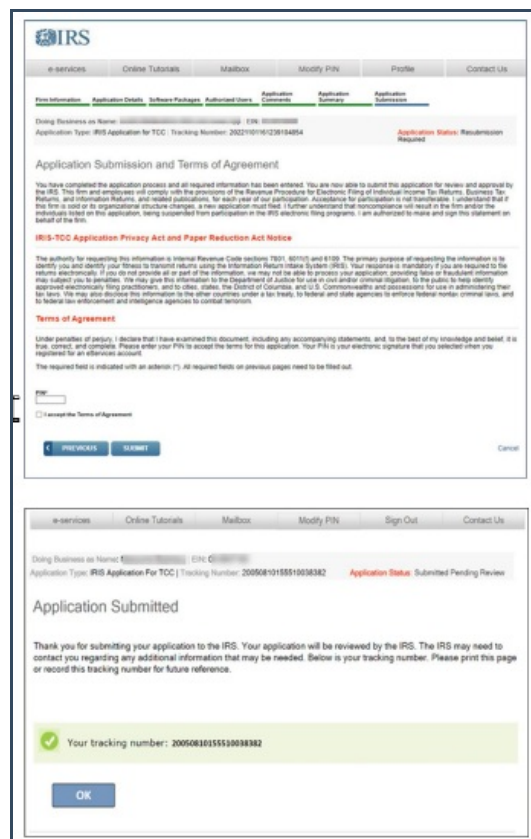
The application will be processed after all ROs have entered their PIN and accepted the **Terms of Agreement**.

An AD cannot sign an application until the initial application goes to **Completed** status.

After the last RO has completed the **Application Submission** page, the **Application Status** displayed on the upper right will be **Submitted Pending Review**.

If the application is incomplete due to a missing RO signature, the application will be saved pending signatures, and the **Application Status** will be **Signature Required**.

The ROs who have not signed the application will need to complete the **Application Submission** page before the application can be reviewed and TCC(s) can be issued.



Review/Modify an existing IRIS Application:

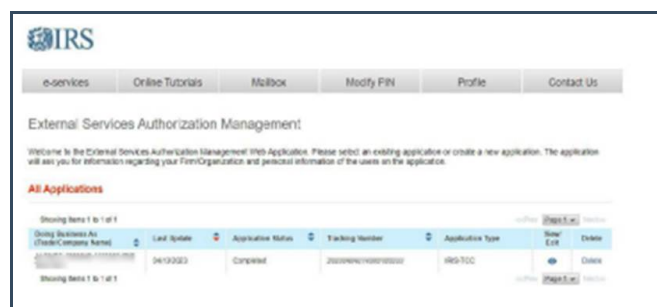
After the application moves to **Completed** status, updates can be made as needed by the ROs or ADs.

Sign in and select the application by selecting the eye symbol icon under the View/Edit column for the Organization.

This will launch the **Application Summary** page to modify or review the application.

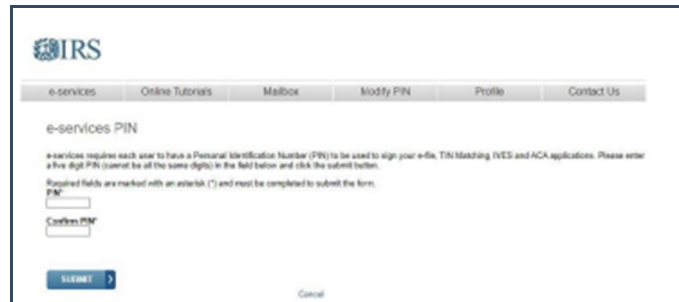
If the application is in **Completed** status or has been in **Completed** status, the TCC(s) will be displayed on the **Application Summary** page under the **TCC Information** section.

To revise the application, select the page using the toolbar. Some changes will require all ROs or all ADs on the application to re-sign the **Application Submission** page. ■ Firm's DBA Name ■ Role changes or additions ■ Software Developer Package Type.



Modify your PIN

To modify an existing PIN, select the **Modify PIN** tab located at the top of the screen. Enter and complete the required fields. The newly created PIN can be used immediately to sign the IRIS Application for TCC. A prior PIN is not needed to create a new PIN.



The screenshot shows the IRIS web interface for modifying a PIN. At the top left is the IRIS logo. A navigation bar contains tabs for 'e-services', 'Online Tutorials', 'Mailbox', 'Modify PIN', 'Profile', and 'Contact Us'. The 'Modify PIN' tab is selected. Below the navigation bar, the page title is 'e-services PIN'. A paragraph of text explains that e-services require a PIN and provides instructions on how to enter it. Below this text are two input fields: 'PIN' and 'Confirm PIN', both marked with an asterisk to indicate they are required. At the bottom left is a blue 'SUBMIT' button with a right-pointing arrow, and at the bottom center is a 'Cancel' link.