Last Modified on 10/26/2023 1:25 pm EDT

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 guicker 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.

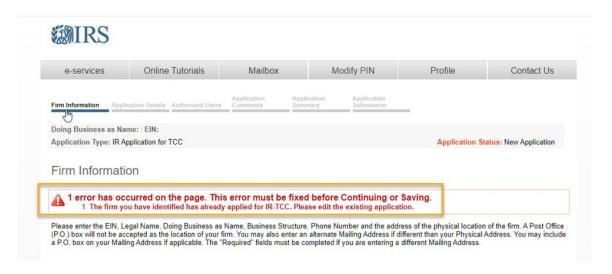
The purpose of the FIRE TCC is to identify the transmitter of the file. You may transmit files for as many companies as you need under the one TCC.

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)



- 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).



- 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:
 - o 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.

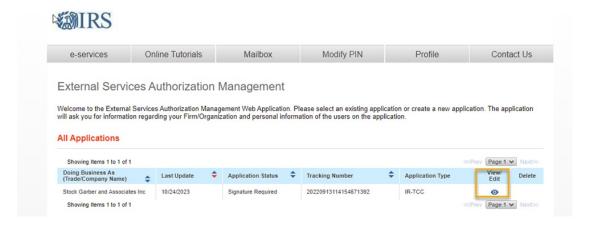
Assignment of TCC code:

• 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

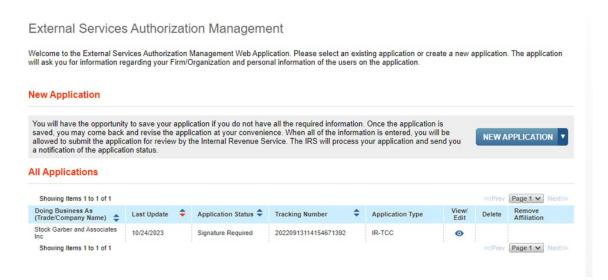
- Click Access IR Application for TCC (menu on the right side)
- Sign in with id.me (or create a new id.me account if you don't already have one)
- A screen will appear where you may see your organization. Select "Individual".
 - o If the organization is not shown, click on Individual.
 - o Click on 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.

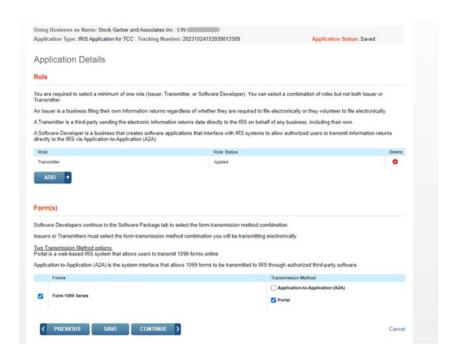
To request a new "IRIS" TCC code: (The IRS will eventually replace FIRE but the IRS has stated that FIRE will not be leaving soon.) In order for users to login to IRIS to file 1099s, they need to apply for a separate TCC, even if they already have a FIRE TCC. The IRIS application is similar to the IR 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



- 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.

