

## Steps to apply for TCC Code to File 1099s Electronically

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# Steps to apply for TCC Code to File 1099s Electronically

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**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.

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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](https://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.

An official website of the United States Government

**IRS** | Short ID: | Logout

## Select Your Organization

Select the organization you will represent in this session. Each item below represents an organization for which you are authorized to perform work. By selecting an organization, you are logging in as an authorized user of that organization and will be able to perform work for only that organization. You may represent yourself by selecting Individual. You may filter organizations to narrow down the choices based on matching text.

**Individual**  
Select "Individual" to represent yourself as an individual. No organization-specific authorizations will be granted.

**Individual**

**Organization Roles**  
Select an Organization to represent a specific role for your organization's location.

**Filter Organizations**  
Filter by business name, address, or application type

Show 10 entries

Selection	Organization	Application Type
Select		IRIS TCC
Select		IRIS TCC
Select		IRIS TCC

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

**IRS**

e-services | Online Tutorial's | Mailbox | Modify PIN | Profile | Contact Us

### External Services Authorization Management

Welcome to the External Services Authorization Management Web Application. Please select an existing application or create a new application. The application will ask you for information regarding your Firm/Organization and personal information of the users on the application.

**All Applications**

Showing Items 1 to 1 of 1

Doing Business As (Trade/Company Name)	Last Update	Application Status	Tracking Number	Application Type	View/Exit	Delete
	04/13/2023	Completed		IRIS-TCC		

Showing Items 1 to 1 of 1

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

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**Firm Information**

Doing Business as Name: EIN: Application Type: IRS Application for TCC Application Status: New Application

**Firm Information**

Please enter the EIN, Legal Name, Doing Business as Name, Business Structure, Business Address, Business 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\***

**Employer Identification Number (EIN)\***

**Firm/Organization Legal Name\***

**Doing Business as (Trade/Company Name)\***

Will you participate in the Combined Federal/State Filing (CF/ST) program?

**Business Phone**

**Phone Country Code\***

**Phone Number\***

**Business Address (Physical Location)**

**Country\***

**Address Line 1\***

**Address Line 2**

**Address Line 3**

**City\***

**Province/State/ & Territory\***

**Postal Code\***

**Mailing Address**

Is your mailing address different from your business address?

**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 Services Authorization Management > Application Search > Application Details

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

**Application Status** **Application History** **Letter History**

Doing Business as Name: EIN: Application Type: IRS Application for TCC; Tracking Number: 20241209; Customer ID: 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 their 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 (A2A).

Role	Role Status	Delete
Transmitter	Accepted	

**Form(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 (A2A) 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.

Form(s)	Transmission Method
<input checked="" type="checkbox"/> Form 1099 Series (includes Forms 1097, 1098, 1098-INT, 1099, 1099-DIV, 1099-NEC, and 1099-B)	<input checked="" type="checkbox"/> A2A <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 that is given the authority by the ROs to maintain and sign a revised application and transmit returns. A minimum of zero and 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 displays the IRS ESAM application interface. At the top, there's a navigation bar with links like 'e services', 'Applications', 'Cases', 'Administration', 'Online Tutorials', 'Reports', and 'Sign Out'. Below this, the breadcrumb trail reads 'External Services Authorization Management > Application Search > Authorized Users'. The main content area is divided into tabs: 'Form Information', 'Application Details', 'Software Packages', 'Authorized Users', 'Application Comments', 'Application Summary', and 'Application Transmissions'. The 'Authorized Users' tab is currently selected. Below the tabs, there's a section for 'Application Status' with fields for 'Doing Business as Name', 'EIN', 'Application Type', 'Tracking Number', 'Customer ID', and 'Application Status' (which is 'Completed'). Below this, there's a section for 'Authorized Users' with a brief explanation of the roles and a table listing the authorized users. The table has columns for 'Role ID', 'Organization Role', 'Name', 'TIN', 'Phone Extension', 'View', 'Edit', and 'Delete'. There are three rows of data, each representing a different role: Responsible Official, Authorized Delegate, and Contact. At the bottom of the page, there's an 'Add' button.

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



[e-SERVICES](#)
[Online Tutorials](#)
[Mailbox](#)
[Modify PIN](#)
[Profile](#)
[CONTACT US](#)

[File Information](#)
[Application Details](#)
[Software Packages](#)
[Authorized Users](#)
[Application Comments](#)
[Application Renewal](#)
[Application Extension](#)

Doing Business as Name:

EIN:

Application Type: IRS Application for TCC - Tracking Number: 2022101061239104854

Application Status: Renewal/Extension Request

### Application Comments

You may enter application comments on this page.


**Comments(s)**

Showing Items 0 to 0 of 0	
<div>Date</div> <div>Start ID</div> <div>Comment</div>	<div> <a href="#">View</a> <a href="#">Page 1/0</a> </div>
<div> <div>Showing Items 0 to 0 of 0</div> <div> <div>0 records found.</div> <div> <a href="#">View</a> <a href="#">Page 1/0</a> </div> </div> </div>	

ADD

[PREVIOUS](#)
[CONTINUE](#)

Cancel



[e-services](#)
[Online Tutorials](#)
[Mailbox](#)
[Mostly PIN](#)
[Profile](#)
[Contact Us](#)

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[Form Information](#)
[Application Details](#)
[Software Packages](#)
[Authorized Users](#)
[Application Comments](#)
[Application Documents](#)
[Application](#)

Using Business as Name: A01022-000000-010000-0001 Test Part1: 01/10/2008  
 Application Type: IRS Application for TCC: TCC Number: 2020404214300100333

**Application Status: Completed**

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### Application Summary

**Form**

Free Organization Legal Name:

Business Structure:

Business Address:

Business Address City/State/Postal Code:

Phone Number:

Mailing Address:

Mailing Address City/State/Postal Code:

Consent Federal State Filing (if not Program Participant):

Application Subsidy Requested:

Form Subsidy Status:

Yes

Yes

Completed

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**Authorized User(s)**

Showing Items 1 to 4 of 4					
Role ID	Organization Role	Name	Terms of Agreement Status		
1	Responsible Official	OLIVE TOSIALE	Signed		
1	Responsible Official	PELL TOSIALE	Signed		
3	Custodian	OLIVE TOSIALE	Not		
3	Custodian	PELL TOSIALE	Not		

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**Role**

Role	Role Status
Transmitter	Included
Software Developer	Included

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**Form & Transmission Method**

Showing Items 1 to 3 of 3					
Role	Form	Transmission Method	TCC	Effective Date	TCC SIP Indicator
Transmitter	Form 9999 Series	ADN	Request		
Transmitter	Form 9999 Series	Postal	Request		
Software Developer	Form 9999 Series	ADN	Request		

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**TCC Information**

Showing Items 1 to 3 of 3					
Role	Form	Transmission Method	TCC	TCC Status	Effective Date
Transmitter	Form 9999 Series	ADN	00000	Active	24/10/2023 13:12 PM
Transmitter	Form 9999 Series	Postal	00000	Active	24/10/2023 13:12 PM
Software Developer	Form 9999 Series	ADN	00000	Active	24/10/2023 13:12 PM

[PREVIOUS](#)
[CONTINUE](#)

Cancel

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, **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) be issued.

The top screenshot shows the 'Application Submission and Terms of Agreement' page. It includes a navigation bar with 'e-services', 'Online Tutorials', 'Mailbox', 'Modify PIN', 'Profile', and 'Contact Us'. Below the navigation bar, there are tabs for 'Firm Information', 'Application Details', 'Software Packages', 'Authorized Users', 'Application Comments', 'Application Summary', and 'Application Submission'. The 'Application Submission' tab is selected. The page displays the 'Application Status: Resubmission Required' and the 'Application Type: IRIS Application For TCC'. It also shows the 'Application Submission and Terms of Agreement' section, which includes a 'Terms of Agreement' section with a checkbox to 'I accept the Terms of Agreement' and a 'PIN' field. The bottom screenshot shows the 'Application Submitted' confirmation page. It displays the 'Application Status: Submitted Pending Review' and the 'Tracking Number: 2005061015510036382'. It also includes a 'Thank you for submitting your application to the IRS' message and a 'Your tracking number' section with a green checkmark and the number 2005061015510036382.

## 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.

The screenshot shows the 'External Services Authorization Management' page. It includes a navigation bar with 'e-services', 'Online Tutorials', 'Mailbox', 'Modify PIN', 'Profile', and 'Contact Us'. Below the navigation bar, there is a section titled 'External Services Authorization Management' with a welcome message. Below this, there is a section titled 'All Applications' with a table of applications. The table has columns for 'Display Business As (Trade/Company Name)', 'Last Update', 'Application Status', 'Tracking Number', 'Application Type', 'View/Edit', and 'Delete'. The table contains one application with status 'Completed' and tracking number '2005061015510036382'.

Display Business As (Trade/Company Name)	Last Update	Application Status	Tracking Number	Application Type	View/Edit	Delete
Display Business As (Trade/Company Name)	04/13/2023	Completed	2005061015510036382	IRIS-TCC	View/Edit	Delete

## 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 IRS e-services interface. At the top, there is a navigation bar with the IRS logo and several tabs: "e-services", "Online Tutorials", "Mailbox", "Modify PIN", "Profile", and "Contact Us". The "Modify PIN" tab is currently selected. Below the navigation bar, the heading "e-services PIN" is displayed. A paragraph of text explains that e-services requires each user to have a Personal Identification Number (PIN) to sign e-file, TIN Matching (VES) and ACA applications, and that the PIN must be entered in the field below and click the submit button. A note states that required fields are marked with an asterisk (\*). The form contains two input fields: "PIN\*" and "Confirm PIN\*", both with asterisks indicating they are required. At the bottom left of the form is a blue "SUBMIT" button with a right-pointing arrow. At the bottom right is a "Cancel" link.