



IR App **for TCC**

TUTORIAL

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Part 1 What is the purpose of the IR Application for TCC ?

The purpose of the Information Returns (IR) Application for Transmitter Control Code (TCC) is to request authorization to participate in electronic filing of Information Returns through the Filing Information Returns Electronically (FIRE) System. Multiple Transmitter Control Code(s) (TCC) will be assigned based on the form family selected on the 'Application Details' page. The application currently supports the following:

- Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
- Form 8596, Information Return - For use by Federal Agencies ONLY The automatic 30-day extension of time request

Complete the online IR Application for TCC if your firm or organization meets the definition of any of the following roles:

- **Issuer:** A business that will only transmit information returns for the company listed on the application.
- **Transmitter:** A business that will transmit information returns on behalf of their own company and/or other businesses not listed on the application.

When completing the application you will only be able to select either Issuer or Transmitter. You will need the following information to complete the IR Application for TCC:

- Your firm or organization's Employer Identification Number (EIN).
- Your firm or organization's legal business name, business type, physical and mailing addresses, and phone numbers.

Your firm or organization's doing business as (DBA) name is needed if different than the legal business name.

- Information about Responsible Officials (RO), minimum of two, Authorized Delegate (AD), minimum zero and maximum of 2, and Contacts, minimum of two and maximum of 250.

Exception: For 'Sole Proprietorship,' 'S-Corporation,' or 'Limited Liability Single Member' business structures, a minimum of one RO and Contact can be listed.

Everyone on the application will submit their:

- Taxpayer Identification Number; Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
- Date of birth (DOB) and US Citizenship.
- Contact information including e-mail address, title, phone number.
- Their role(s) for your firm/organization.
- Form(s) that you will be filing.
- Transmission method(s) you will use.

The IRS will review your application information and supply a written confirmation as to your acceptance or rejection into the program. Processing times may vary; however, the typical application will be processed within 45 business days.

1.1 | IR Application for TCC process

The process for completing an application consists of the following steps:

1. Each RO, AD, and Contact on the application must create an account, if they do not already have one.
2. Complete all necessary pages on the IR Application for TCC.
3. All ROs must sign the 'Application Submission' page with their 5-digit PIN to submit the application. ADs cannot sign the initial application until after the application goes to 'Completed' status.
4. When the application is in completed status, all Responsible Officials and Authorized Delegates are authorized to access the application and modify the application as necessary. The application must be allowed to process to 'Completed' before updates can be made to the application.

After selecting 'Individual' the system will take you to the External Services Authorization Management (ESAM) landing pages. Click on the arrow next to 'New Application' and then select IR Application for TCC. Individuals may be authorized to access multiple IR Applications for TCCs. Select the appropriate application and organization for the session.

IRS

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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.

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

- ACA Application for TCC (Forms 1094/1095-B and/or 1094/1095-C)
- API Client ID Application
- e-File Application
- IR Application for TCC (Filing Information Returns Electronically (FIRE))
- PBBA Application for TCC (Audited Partnership and Partners)
- TIN Match Application

Search

Since you are associated with more than 20 applications, please select "Search" to find the application(s) you are looking for.

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

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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/Edit	Delete
	03/12/2021	Completed	20210812105338103358	IR-TCC		Delete

Showing Items 1 to 1 of 1

Page 1 of 1

Part 3

Complete a New IR Application for TCC

3.1 | FIRM INFORMATION PAGE

The first page of the application is about the business; select the business structure from the drop-down menu. Enter the 'Employer Identification Number (EIN)' and 'Firm/Organization Legal Business' name. When entering the Firm legal name, you should only use the following characters numeric 0 – 9, alpha A – Z upper and lower case and special characters comma, space, period, _, /, @, #, -, and '. If your 'Doing Business As' is different than your legal name, complete the 'DBA' field. If the 'DBA' field is left blank, the 'Firm/Organization Legal Name' will autofill in the 'DBA' field.

Note: If any other characters are used in the legal name field you will not be able to create a FIRE Account.

Complete the phone country code, phone number, country, address, city, state, and zip code fields. If your business address is different than your mailing address, select 'Yes' to indicate the mailing address is different from the location. A Post Office (P.O.) box will **not** be accepted as your business address but can be used as your mailing address.

The screenshot shows the 'Firm Information' page of the IRS FIRE application. At the top, there is 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 (active), Application Details, Authorized Users, Application Comments, Application Summary, and Application Submission. The main content area includes a header with 'Doing Business as Name: | EIN:' and 'Application Type: IR Application for TCC'. A red status message on the right says 'Application Status: New Application'. The 'Firm Information' section contains instructions and a list of required fields marked with an asterisk (*). These fields include: 'Foreign Transmitter/Owner' (checkbox), 'What tax year will electronic filing begin?' (text), 'Business Structure*' (dropdown), 'Employer Identification Number (EIN)*' (text), 'Firm/Organization Legal Name*' (text), 'Doing Business As, Trade/Company Name' (text), 'Business Phone' section with 'Phone Country Code*' (dropdown) and 'Phone Number*' (text), 'Business Address (Physical Location)' section with 'Country*' (dropdown), 'Address Line 1*' (text), 'Address Line 2' (text), 'Address Line 3' (text), 'City*' (text), 'Province/State/U.S. Territory*' (dropdown), and 'Postal Code*' (text).

3.2 | APPLICATION DETAILS PAGE

Select the applicable form(s) you will be transmitting electronically. The following options can be electronically filed on the FIRE System:

- Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form 8027, Employers' Annual Information Return of Tip Income and Allocated Tips
- Form 8955-SSA, Annual Registration Statement Identifying Filing Information Returns Separated Participants with Deferred Vested Benefits
- Form 8596, Information Returns for Federal Contracts - For use by Federal Agencies ONLY.

The automatic 30-day extension of time request does not have a separate on the application. You will need to select the form type for which you will be requesting the extension.

Each form type will be issued a separate TCC.

The Transmission Method defaults to Filing Information Returns Electronically (FIRE).

You are required to select one of the following roles by selecting 'Add' under the 'Role' heading. The roles are defined as:

- **Issuers** - A business that will only transmit information returns for the company listed on the application.
- **Transmitters** - A business that will transmit information returns on behalf of their own company and/or other businesses not listed on the application.

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Firm Information **Application Details** Authorized Users Application Comments Application Summary Application Submission

Doing Business as Name: EIN: Application Type: IR Application for TCC Tracking Number: 20213812105338103358 **Application Status: Completed**

Application Details

Form(s)

You must select the form(s) you will be transmitting electronically. Form 8596 is only for Federal Contracts. The Transmission Method defaults to Filing Information Returns Electronically (FIRE).

Forms	Transmission Method
☐ 1097, 1098, 1099, 3921, 3922, 5498 and W-2G	☐ Filing Information Returns Electronically (FIRE)
☐ 1042-S Foreign Person's U.S. Source Income Subject to Withholding	☐ Filing Information Returns Electronically (FIRE)
☐ 8027 - Employer's Annual Information Return of Tip Income and Allocated Tips	☐ Filing Information Returns Electronically (FIRE)
☐ 8955-SSA - Annual Registration Statement Identifying Filing Information Returns Separated Participants with Deferred Vested Benefits	☐ Filing Information Returns Electronically (FIRE)
☐ 8596 - Information Returns for Federal Contracts (FEDERAL GOVERNMENT USE ONLY)	☐ Filing Information Returns Electronically (FIRE)

Role

You are required to select a role of either Issuer or Transmitter.

A Transmitter is a third-party sending the electronic information returns data directly to IRS on behalf of any business. If you are transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you are considered a Transmitter.

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

Role	Role Status	Delete
No records found.		

ADD

3.3 | AUTHORIZED USERS

Add the Responsible Officials (Ros), Authorized Delegates (Ads), and 'Contacts' required for the IR 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 authority to sign original/revised applications and are responsible for ensuring that all requirements of the IRS electronic filing of information return program are adhered to. A Responsible Official may be responsible for more than one office. All ROs will be required to sign the Terms of Agreement. At least 2 two ROs must be listed on the application, unless you are a 'Sole Proprietor,' 'S-Corporation' or 'Single Member LLC'. 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 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 for 'Sole Proprietor,' 'S-Corporation' or 'Single Member, LLC', and a maximum of 250 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.

Exception: If you are 'Sole Proprietor,' 'S-Corporation' or a 'Single Member LLC', only one RO and Contact is required.

To add ROs, ADs, or Contacts, select Role from the Add User option and complete the necessary information. The individual will be listed on the grid.

Note: If an individual is listed as a Responsible Official and Contact, they will be listed twice on the grid.



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Applications
Cases
Administration
Online Tutorials
Reports
Sign Out

External Services Authorization Management > Case Search > Authorized Users

IRM Information
Application Details
Authorized Users
Application Comments
Application Summary
Application Submission

Application Status History
Application History
Letter History

During Business as Name: | FIN:

Application Type: IR/Application for TCC | Tracking Number: 20240516 | Customer ID:

Application Status: Submitted
Pending Review

Authorized Users

The Responsible Official is an individual with responsibility and authority for the business entity. The Responsible Official is the first point of contact with the IRS. They have authority to sign revised applications, and are responsible for ensuring that all requirements of the IRS electronic filing of information returns program are adhered to. A Responsible Official may be responsible for more than one office. Please enter a minimum of two Responsible Officials.

Contacts are required for all applications. Please enter a minimum of two Contacts and up to a maximum of 250 Contacts. Enter Contacts who will be available on a daily basis to answer IRS questions regarding the application and any processing issues throughout the year.

Authorized Delegate is optional for all applications. An Authorized Delegate is an individual that is given the responsibility by the Responsible Officials to maintain and sign revised applications and transmit returns. A minimum of zero and maximum of two individuals can be listed as Authorized Delegate.

Exception: If you are a Sole Proprietor, Single Member LLC/Disregarded Entity, or S-Corporation, only one Responsible Official is required, and one Contact is needed but may have up to 250 Contacts.

Authorized User(s)

Showing Items 1 to 2 of 2

Role Id	Organization Role	Name	TIN	Phone/ Extension	View	Edit	Delete
1	Responsible Official						
3	Contact						

Showing Items 1 to 2 of 2

ADD

3.4 | APPLICATION COMMENTS

To add comments to the application, select the 'Application Comments' tab at the top of the page, click 'Add' button located at the bottom of the page. Enter your comment and Select 'Save'.

3.5 | APPLICATION SUMMARY

Provides a summary of information completed on the application. Verify all information is correct before selecting continue to complete the 'Application Submission'. 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 will be visible on this page.

If you have made the decision to participate in the Combined Federal State Filing (CF/SF) program, you must submit a test file via the FIRE System. Once the test is successfully processed, you will be sent a letter advising you of your acceptance into the program. Your 'CF/SF' status will be updated to 'Yes' on your 'Application Summary' page.

3.6 | APPLICATION SUBMISSION

Each RO must sign the 'Application Submission' using their 5-digit. The application will be processed after all Responsible Officials have entered their PIN and accepted the Terms of Agreement.

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

How other ROs sign a new application:

- Access application link on irs.gov/irtcc.
- Sign in with existing account or create new account.
- Select 'Individual' on 'Select Your Organization' page.
- Locate your firm DBA name with the application type 'IR-TCC' on ESAM landing page and click view/edit icon
- Click tab for 'Application Submission' page; enter PIN and accept Terms of Agreement.

If the application is incomplete due to a missing Responsible Official(s) signature, the Application will be saved pending signatures and the 'Application Status' will be 'Signature Required'. The RO who has not signed the application must complete the 'Application Submission' page before the application can be reviewed and TCC(s) be issued. Be advised the Authorized Delegate(s) cannot sign an application until the initial application goes to 'Completed' status.

The screenshot shows the IRS IR-TCC Application Submission page. The 'Application Submission' tab is selected. The page displays the application status as 'Saved' and provides a tracking number: 20220413155343103872. Below, there is a section for 'Terms of Agreement' and a 'Signatures' table showing the status of each Responsible Official.

Application Submission and Terms of Agreement

You have completed the application process and all required information has been entered. You are now able to submit this application for review and approval by the IRS. The firm and employees will comply with the provisions of the Tax Return Procedure for Electronic Filing of Individual Income Tax Returns, Business Tax Returns, and Information Returns, and related publications, for each year of our participation. Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the firm and/or the individuals listed on this application being suspended from participation in the IRS ESAM program. I am authorized to make and sign this statement on behalf of the firm.

IR-TCC Application Privacy Act and Paper Reduction Act Notice

The authority for requesting this information is Internal Revenue Code sections 7501, 6011(f), and 6109. The primary purpose of requesting the information is to identify you and identify your firm's tax return preparers using the Filing Information Returns Electronically (FIRE) System. Your response is mandatory if you are required to file returns electronically. If you do not provide all or part of the information, we may not be able to process your application, providing false or fraudulent information may subject you to penalties. We may give this information to the Department of Justice for use in civil and/or criminal litigation, to the public to help identify approved electronically filing practitioners, and to cities, states, the District of Columbia, and U.S. Commonwealths and possessions for use in administering their tax laws. We may also disclose this information to the other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We ask information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax return and return information are confidential, as required by Code Section 6103. The time needed to provide this information would vary depending on individual circumstances. The estimated average time is: Preparing Form 4419 20 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. Write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

Terms of Agreement

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Please enter your PIN to accept the terms for this application. Your PIN is your electronic signature that you selected when you created your account.

I have required fields indicated with an asterisk (*). All required fields on previous pages need to be filled out.

PIN:

☐ I accept the Terms of Agreement

[PREVIOUS](#) [SUBMIT](#) [Cancel](#)

Application is Saved Pending Signatures

Thank you for signing your Terms of Agreement. Your application is in "Signature Required" status and awaiting signatures of the other Responsible Officials or Approved Authorized Delegate.

All Responsible Officials or Authorized Delegate must log into the system and sign the Terms of Agreement before the application will be processed and TCC(s) issued. Below is your tracking number. Please write down this information or print this page for future reference.

Your tracking number is 20220413155343103872

Signatures

Showing items 1 to 2 of 2

Name	Signature Status
[Name]	Signed
[Name]	Pending

Showing items 1 to 2 of 2 [Page 1](#) [Page 2](#)

[OK](#)

Part 4

Modify or Review an Existing IRIS Application for TCC

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. Below are examples of when application would need to be re-signed (this list is not all inclusive):

- Firm's DBA Name
- Role changes or additions
- Form(s) supported electronically
- Request for additional TCC for an existing Form Family

To request an additional TCC, go to the 'Application Summary' page and under 'Form T/P Indicators' select 'Request' next to the form family.

The screenshot shows the IRIS External Services Authorization Management interface. At the top is the IRIS logo and a navigation bar with links: e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. Below the navigation bar is the title 'External Services Authorization Management' and a welcome message. A section titled 'All Applications' contains a table with the following columns: Doing Business As (Trade/Company Name), Last Update, Application Status, Tracking Number, Application Type, and View/Edit. The table shows one application with a status of 'Completed' and a tracking number of 20210812105338103358. The Application Type is 'IR-TCC'. The View/Edit column contains an eye icon. The table is paginated, showing items 1 to 1 of 1.

4.1 | MODIFYING 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 IR Application for TCC. A prior PIN is not needed to create a new PIN.

The screenshot shows the IRIS e-services PIN modification page. At the top is the IRIS logo and a navigation bar with links: e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. Below the navigation bar is the title 'e-services PIN' and a message stating that e-services requires each user to have a Personal Identification Number (PIN) to be used to sign their e-file, TIN Matching, IVES and ACA applications. The page contains two input fields: 'PIN*' and 'Confirm PIN*'. Below the input fields is a 'SUBMIT' button with a right arrow. A 'Cancel' link is located at the bottom right of the page.