IR App **for TCC**

TUTORIAL

Publication 5911 (Rev. 12-2024) Catalog Number 94611R Department of the Treasury **Internal Revenue Service** www.irs.gov

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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.

Part 2 How to Access the IR Application

To access the IR Application for TCC, click the 'Access IR Application for TCC, option at irs.gov and create a new account or sign in with an existing account. The system will then take you to the 'Select Your Organization' page. On this page you will select the firm/organization you are representing.

There are two types of firms or organizations you may choose from on the 'Select Your Organization' page:

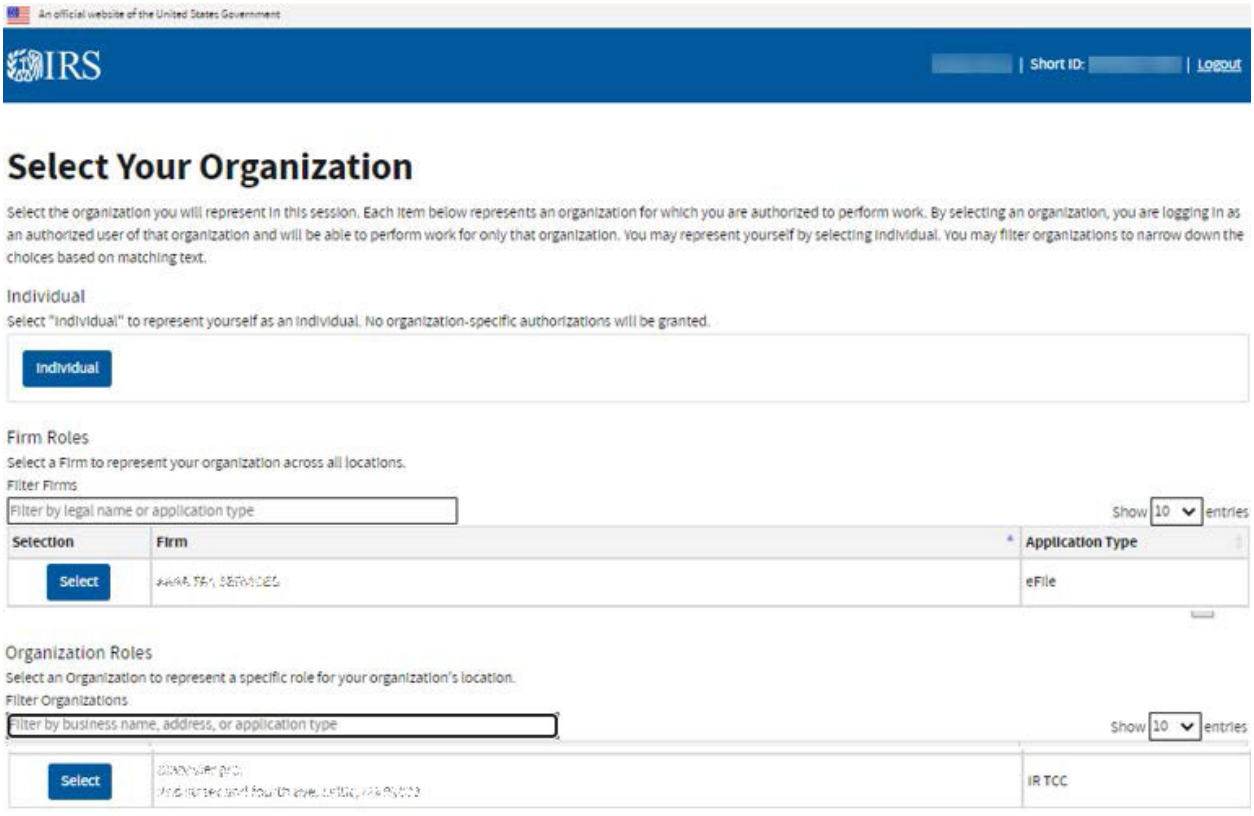
- Every user will have both 'Individual' and 'Firm/Organization(s)' options. Under the 'Individual' profile, you may complete a new application or see a listing of all applications you are associated with.

  Until the application is in 'Completed' status, Responsible Officials should select the 'Individual' option.

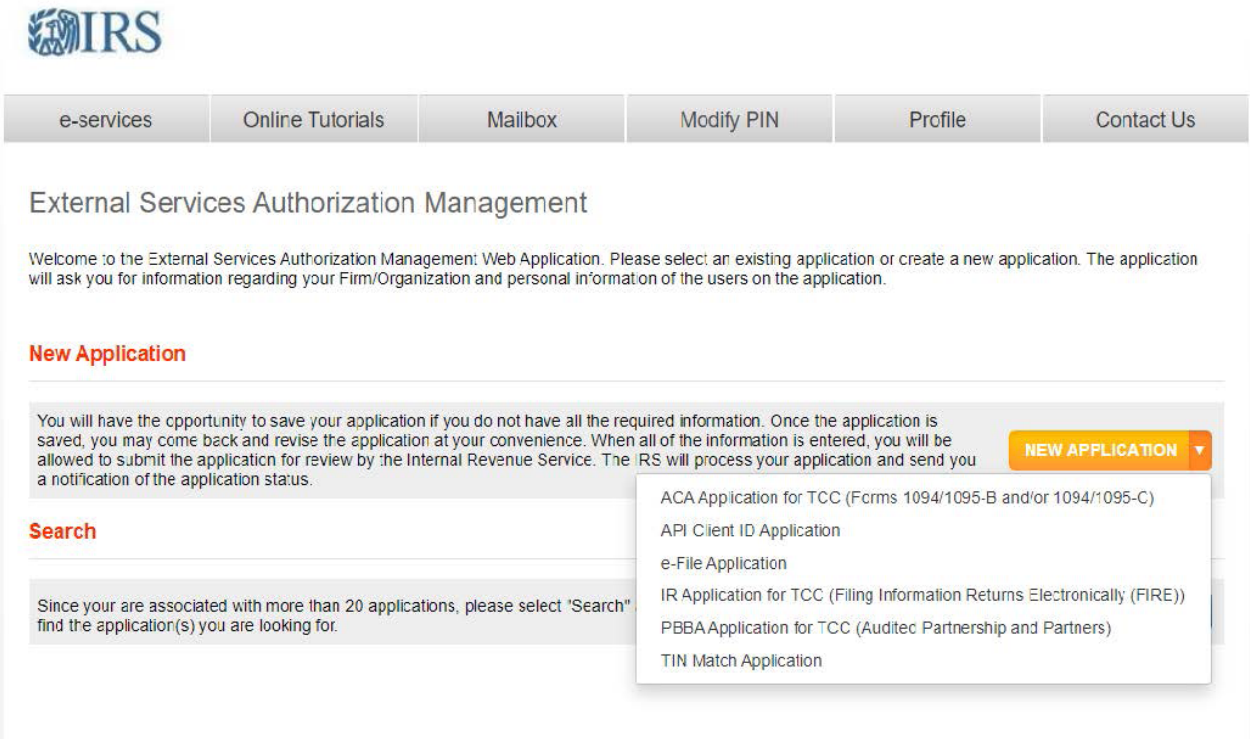
- Authorized users of e-Services products may have one or more 'Firm/Organizations'.
- Firm/organizations that have completed the IR Application for TCC process will have IR-TCC listed in the 'Application Type' column to the side of their Organization name.

If you are affiliated to multiple firm/organizations, you may use the 'filter' boxes under either 'Firm Roles' or 'Organization Roles'.

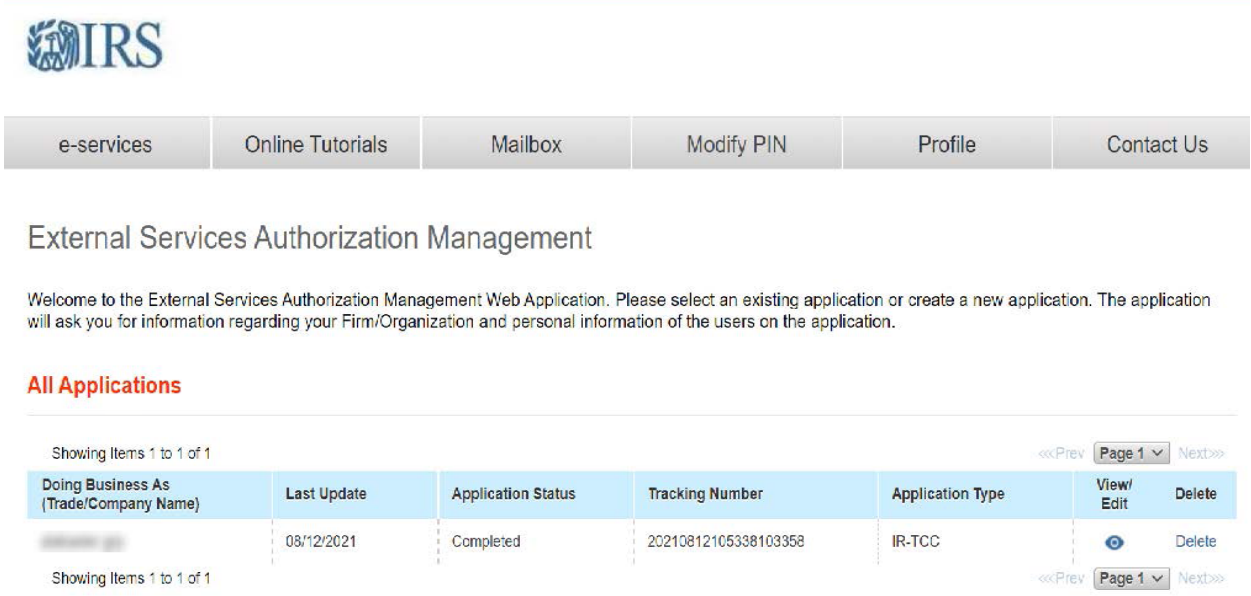
Note: 'Firm Role' option will only be seen by individuals who are listed as a Principal or have Principal Consent on an IRS e-File Application.



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.



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



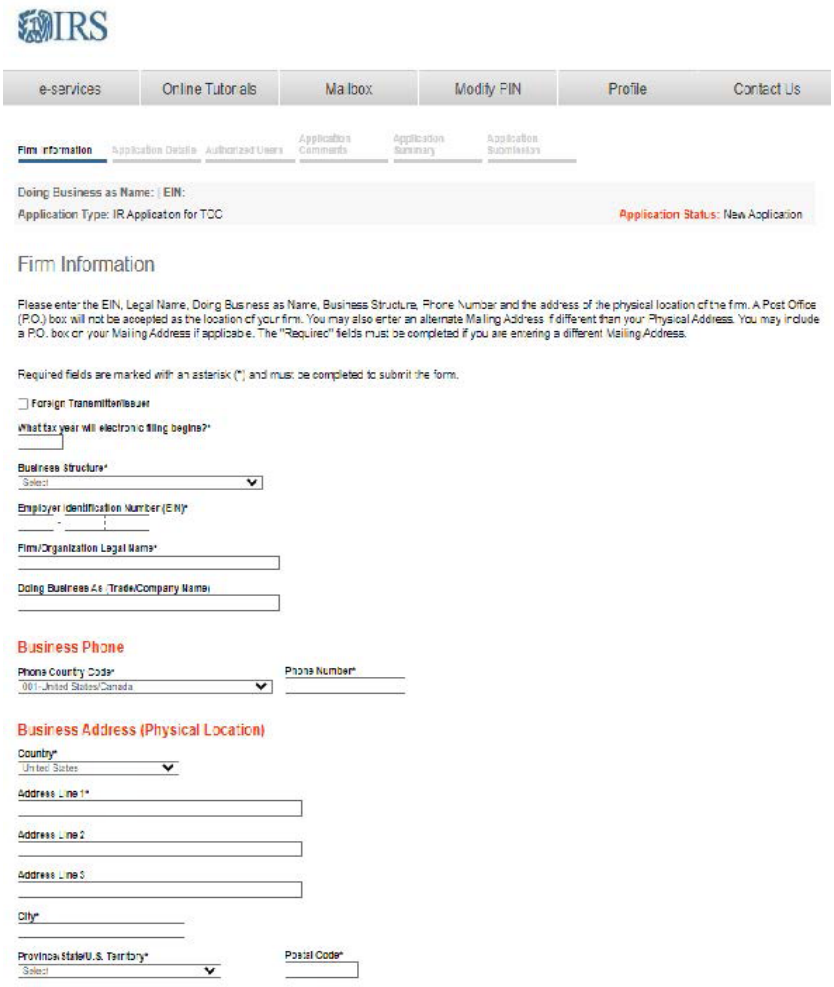
Part 3 Complete a New IR Application for TCC

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 used as your mailing address.



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.

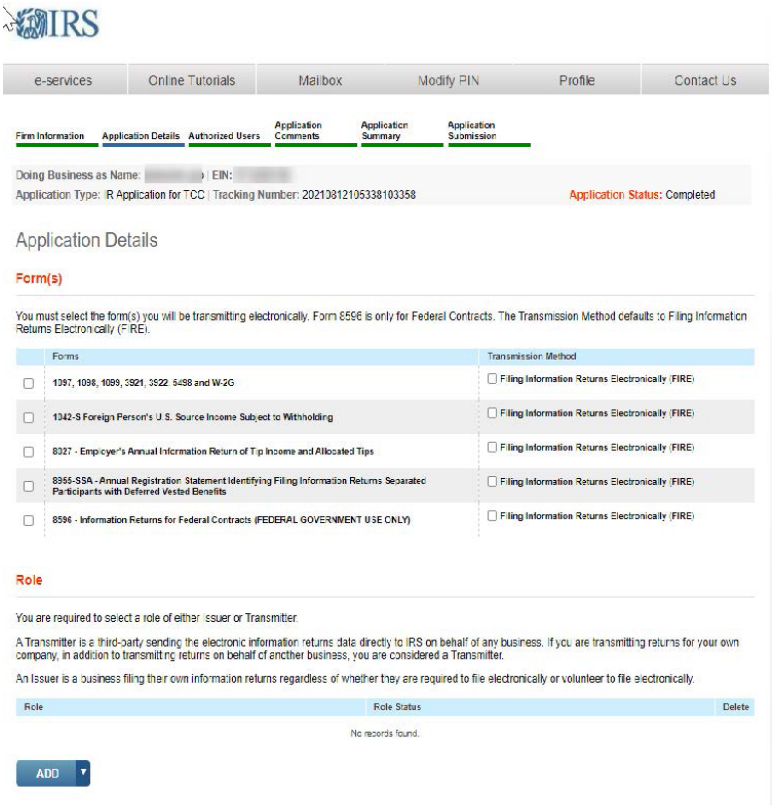
  The automatic 30-day extension of time request does not have a separate on the application. You will need to select the form type for which you will be requesting the extension.

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.



3.3 | AUTHORIZED USERS

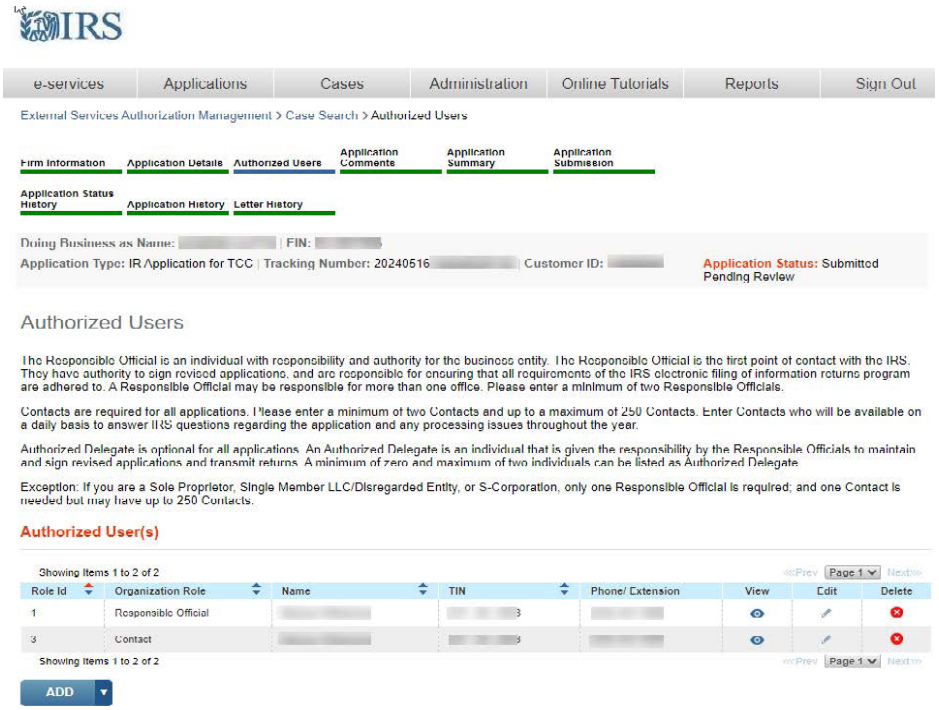
Add the Responsible Officials (Ros), Authorized Delegates (Ads), and 'Contacts' required for the IR Application for TCC.

- **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.

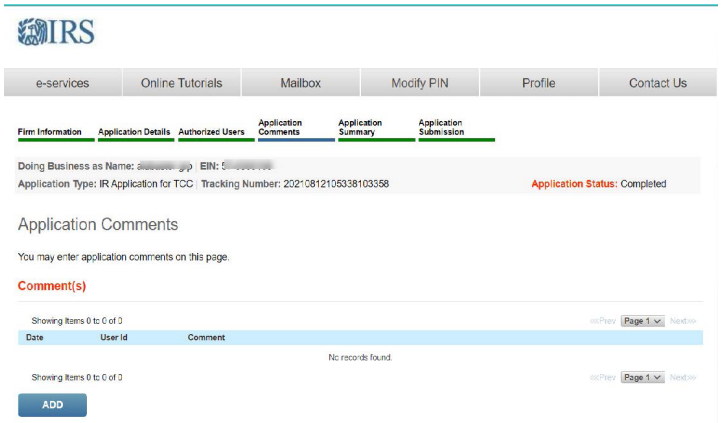
To add ROs, ADs, or Contacts, select Role from the Add User option and complete the necessary information. The individual will be listed on the grid.

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



3.4 | APPLICATION COMMENTS

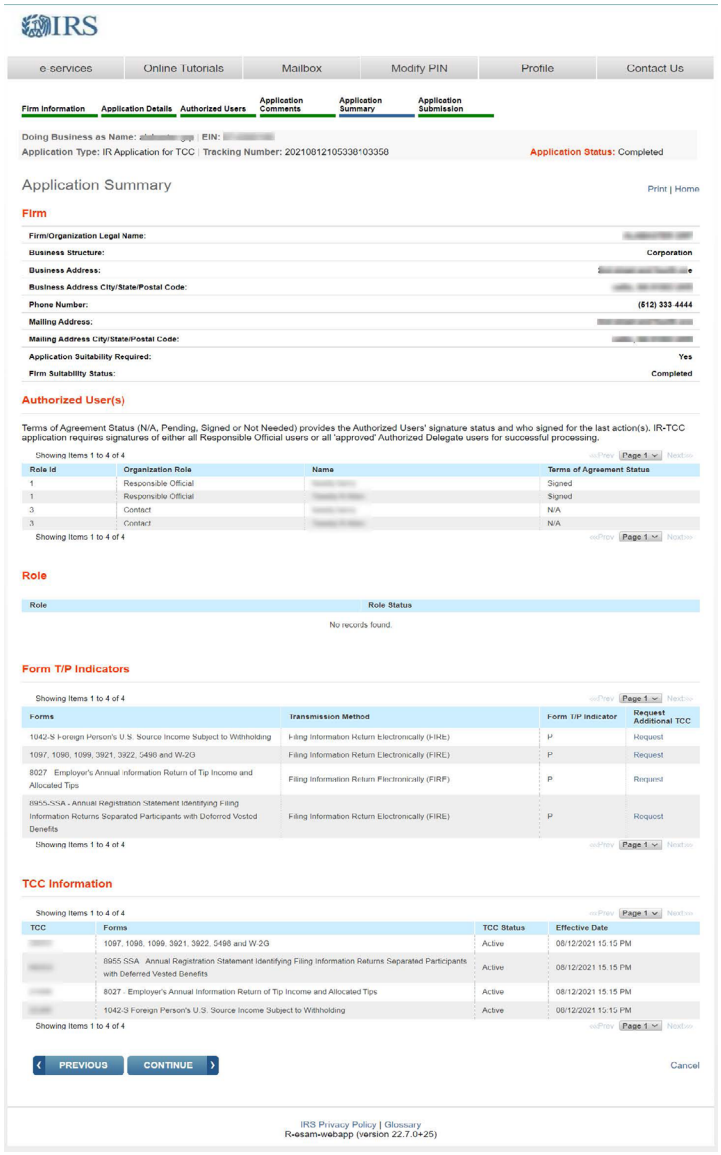
To add comments to the application, select the 'Application Comments' tab at the top of the page, click 'Add' button located at the bottom of the page. Enter your comment and Select 'Save'.



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

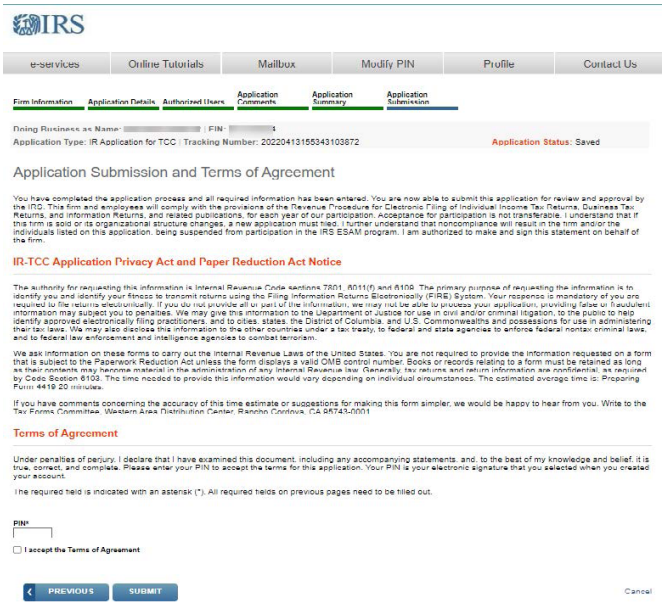
Each RO must sign the 'Application Submission' using their 5-digit. The application will be processed after all Responsible Officials have entered their PIN and accepted the Terms of Agreement.

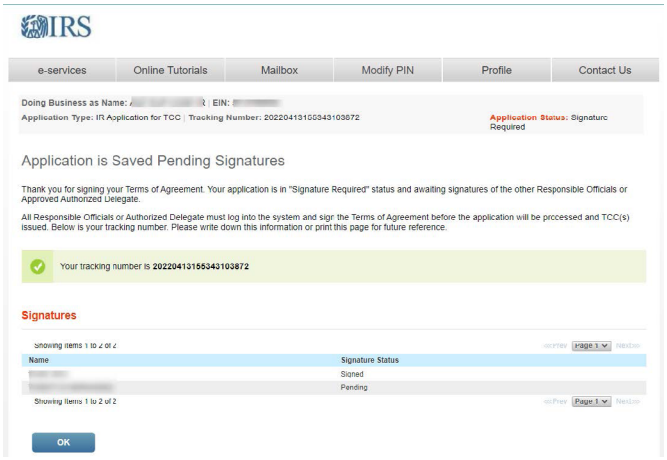
An AD cannot sign an application until the initial application goes to 'Completed' status.

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.

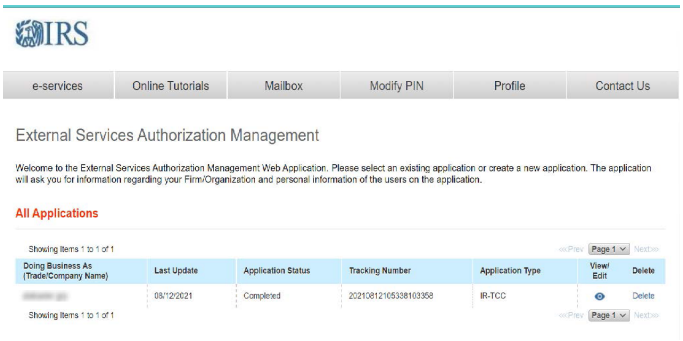
If the application is incomplete due to a missing Responsible Official(s) signature, the Application will be saved pending signatures and the 'Application Status' will be 'Signature Required'. The RO who has not signed the application must complete the 'Application Submission' page before the application 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.





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.

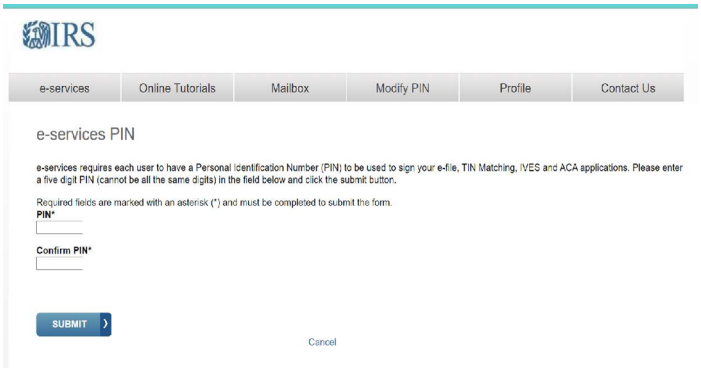


If the application is in 'Completed' status or has been in 'Completed' status, the TCC(s) will be displayed on the 'Application Summary' page under the 'TCC Information' section.

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.

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.