



IRIS App **for TCC**

TUTORIAL

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

The purpose of the Information Returns Intake System (IRIS) Application for Transmitter Control Code (TCC) is to request authorization to participate in electronic filing of information returns through IRIS. The application currently supports the Form 1099 Series (includes Forms 1097,1098,1099,3921, 5498, and W-2G).

Complete the online IRIS 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 third-party business that will transmit information returns on behalf of their own company and/or other businesses not listed on the application.
- **Software Developer (SWD):** A business that creates software packages that interface with IRS system to allow authorized users to transmit information returns directly to the IRS via Application -to-Application (A2A) transmission method.

Note: When Completing the application, you must select one or more roles but cannot select both 'Issuer' and 'Transmitter'.

An IRIS TCC will be assigned for each of the roles and transmission methods you select. These roles are not mutually exclusive, for example, your firm or organization may be both a Transmitter and a Software Developer.

You will need the following information to complete a new IRIS 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.
- Note:** 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:** If you are a 'Sole Proprietorship', 'S-Corporation' or 'Limited Liability Single Member' business structure, a minimum of one RO and Contact is required.
- Form(s) you will be filing.

- Transmission method(s) you will use.

For each authorized user listed on the application, you will need their:

- Taxpayer Identification Number - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- Date of birth (DOB) and U.S. Citizenship
- Contact information including e-mail address, title, phone number
- Role(s) of your firm//organization

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.

IRIS Application for TCC process

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

1. Each RO and AD listed on the application must be able to sign in and access the application. If they do not already have a sign in for this process, they will need to create an account. Any contact listed on the application will also need to create an account, if they don't already have one, to access IRIS.
2. Complete all necessary pages on the IRIS 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 the application goes to 'Completed' status.
4. After the application is submitted and completed and submitted, the IRS will perform checks before assigning TCC(s) to the firm or organization their TCC(s).
5. When the application is in 'Completed' status, all ROs and ADs are authorized to access the application and modify the application as necessary.

Note: You will be able to view and use your TCC(s) before you receive your TCC Acceptance letter via the United States Postal Service.

Part 2 How to Access the IRIS Application

To access the IRIS Application for TCC, click the ‘Access IRIS Application for TCC’ option at irs.gov/iristcc and create a new account or sign in with an existing account. The system will 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, ROs should select the ‘Individual’ option.
- Authorized users of e-Services products may have one or more firm/organizations.
- Firm/organizations that have completed the IRIS Application for TCC process will have IRIS TCC listed in the ‘Application Type’ column to the side of their name.

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

The screenshot shows the IRS website's 'Select Your Organization' page. At the top, there is a navigation bar with the IRS logo, a link to 'An official website of the United States Government', and links for 'Short ID', 'Logout', and a user icon. Below the navigation, the title 'Select Your Organization' is displayed. A descriptive text explains that users can represent themselves as individuals or specific organizations. Under 'Individual', there is a note about selecting 'Individual' for self-representation. The 'Organization Roles' section allows users to filter by business name, address, or application type, with a dropdown for 'Show 10 entries'. A table lists three organizations, each with a 'Select' button and an 'Application Type' column showing 'IRIS TCC'.

Selection	Organization	Application Type
Select	[REDACTED]	IRIS TCC
Select	[REDACTED]	IRIS TCC
Select	[REDACTED]	IRIS TCC

After selecting 'Individual', the system will take you to the 'External Services Authorization Management (ESAM)' landing page. Click on the arrow next to 'New Application' and select 'IRIS Application for TCC'.

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 IRIS Application for TCC

3.1 | FIRM INFORMATION PAGE

The first page of the application is about the business. Select your business structure from the drop-down menu. Enter the ‘Employer Identification Number’ (EIN) and ‘Firm/Organization Legal Name’. If your ‘Doing Business As’ name (DBA) 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.

You must acknowledge if you will be participating in the Combined Federal/State Filing Program (CF/SF). If you select ‘Yes’, a pop-up box will ask you to confirm your selection.

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.

The screenshot shows the 'Firm Information' tab selected in the top navigation bar. The page displays various input fields for business information:

- Doing Business as Name:** EIN: [redacted], Application Type: IRIS Application for TCC, Application Status: New Application
- Firm Information:** Fields include Business Structure*, Employer Identification Number (EIN)*, Firm/Organization Legal Name*, Doing Business As (Trade/Company Name), and participation in the CF/SF program (Yes or No).
- Business Phone:** Fields include Phone Country Code* (US/United States/Canada) and Phone Number*.
- Business Address (Physical Location):** Fields include Country* (United States), Address Line 1*, Address Line 2, Address Line 3, City*, Provincial State/U. S. Territory*, and Postal Code*.
- Mailing Address:** A question asks if the mailing address is different from the business address, with options Yes or No.

At the bottom, there are 'PREVIOUS' and 'CONTINUE' buttons, and a 'Cancel' link.

3.2 | 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).

The roles are defined as:

- **Issuer** is a business that will only transmit information returns for the company listed on the application.
- **Transmitter** is a third-party sending the electronic information returns data directly to the IRS on behalf of any business, including their own.
- **Software Developer (SWD)** 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). Not used with the Portal transmission method.

The transmission methods are defined as:

- **Application-to-Application (A2A)** is the system interface that allows forms to be transmitted in XML format to the IRS through authorized third-party software.
- **Portal** is a web-based IRS system that allows users to enter and transmit forms online. It is also known as the Taxpayer Portal.

Each role/transmission method will be issued a separate TCC.

Important: If you are a Software Developer but are not ready to create a software package, you must remove the Software Developer role to submit the application.

The screenshot shows the IRS Application Details page. At the top, there's a navigation bar with links like 'e-Services', 'Applications', 'Forms', 'Administration', 'Online Tutorials', 'Reports', and 'Sign Out'. Below the navigation, a breadcrumb trail reads 'External Services Authorization Management > Application Search > Application Details'. The main content area has tabs for 'Form Information', 'Application Details', 'Software Packages', 'Authorized Users', 'Application Comments', 'Application Summary', and 'Application Submission'. Under 'Application Details', there are sections for 'Using Business as Name' (LIN), 'Application Type' (IRIS Application for TCC), 'Tracking Number' (202412091), 'Customer ID', and 'Application Status' (Completed). Below this, there's a 'Role' section with a note about selecting at least one role (Issuer, Transmitter, or Software Developer). It defines each role: Issuer (transmits for company listed), Transmitter (transmits for other businesses), and Software Developer (creates software for A2A). There's a table showing a single role entry: Role (Transmitter), Role Status (Accepted), and a Delete button. The 'Form(s)' section notes that Software Developers must select transmission methods. It lists 'Form 1099 Series (Includes Forms 1097, 1098, 1099, 1921, 5498, 8498, and W-39)'. Transmission Methods shown are A2A and Portal. At the bottom, there are buttons for 'PREVIOUS', 'NEXT', 'CONTINUE', and 'Cancel'.

3.3 | SOFTWARE PACKAGES PAGE

Only complete if you are a ‘Software Developer’ who will create software applications according to IRS specifications.

To add a software package, select ‘Add Software Package’ located under ‘Software Package Information’ table.

3.4 | ADD SOFTWARE PACKAGE INFORMATION Pop-Up

SWDs must select at least one of the following software package types:

- **Online Package:** A software package that allows issuers to complete the forms online and a third-party will transmit the information to the IRS.
- **Commercial-Off-The-Shelf (COTS) Package:** A software package created and sold commercially for use within the purchaser’s company.
- **In-house Package:** A software package that is developed within a company solely for in-house use. This type of package will not be marketed or sold.

Provide the Website URL, Tax Year, Software Product name, and phone number. Select the form type your software will support from the ‘Forms’ drop-down, and the transmission method. Enter the software contact information by selecting ‘Add Contact’. The system requires at least one Software Developer Contact.

Select the radio button to indicate whether the software will support the Combined Federal State Filing (CF/SF) Program. Select the radio button to indicate whether the software will support the correction process.

Each software package will be assigned a Software Identification (SWID). If you are creating multiple software packages, select ‘Add Software Package’ button again and complete the required information.

Note: Two of the same type of packages (e.g., two online packages) with the same Tax Year, must have unique names.

3.5 | 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 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 for ‘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.

Note: If an individual is listed as an RO/AD and ‘Contact’, they will be listed twice.

The screenshot shows the IRS External Services Authorization Management system. The top navigation bar includes links for e-services, Applications, Cases, Administration, Online Tutorials, Reports, and Sign Out. Below the navigation is a breadcrumb trail: External Services Authorization Management > Application Search > Authorized Users. A horizontal menu bar contains links for Firm Information, Application Details, Software Packages, Authorized Users (which is underlined in blue), Application Comments, Application Summary, and Application Submission. Underneath this is another row with Application Status History, Application History, and Letter History. The main content area displays the following information:

- Doing Business as Name: [redacted] | EIN: [redacted]
- Application Type: IRIS Application for TCC | Tracking Number: 202412[redacted] | Customer ID: [redacted] | Application Status: Completed
- Authorized Users**
- A note explaining the Responsible Official's role and responsibilities.
- A note about Contacts being required for all applications.
- A note about Authorized Delegates being optional.
- An exception note for Sole Proprietor, Single Member LLC/Disregarded Entity, or S-Corporation entities.
- A table titled "Authorized User(s)" showing the current list of users:

Role Id	Organization Role	Name	TIN	Phone/ Extension	View	Edit	Delete
1	Responsible Official	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
1	Responsible Official	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
2	Authorized Delegate	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3	Contact	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3	Contact	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3	Contact	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

At the bottom left is an "ADD" button with a dropdown arrow, and at the bottom right are links for "Page 1" and "Next".

3.6 | APPLICATION COMMENTS

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

The screenshot shows the 'Application Comments' tab selected in the top navigation bar. Below it, a message indicates 'Application Status: Resubmission Required'. The main area is titled 'Application Comments' and contains a table with columns for Date, User Id, and Comment. A blue 'ADD' button is located below the table. Navigation buttons for 'PREVIOUS' and 'CONTINUE' are at the bottom, along with a 'Cancel' link.

3.7 | APPLICATION SUMMARY

Provides a summary of information completed on the application. 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.

The screenshot shows the 'Application Summary' tab selected in the top navigation bar. It includes sections for 'Firm' (with fields for Legal Name, Business Structure, Address, etc.), 'Authorized User(s)' (listing roles like Responsible Official, Contact, etc.), 'Role' (listing Transmitter and Software Developer), 'Form & Transmission Method' (listing forms like Form 1099 Series and their transmission methods), and 'TCC Information' (listing TCCs with details like Form, Transmission Method, Status, and Effective Date). Navigation buttons for 'PREVIOUS' and 'CONTINUE' are at the bottom, along with a 'Cancel' link.

3.8 | 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, ‘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.

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
- Software Developer Package Type

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 IRIS Application for TCC. A prior PIN is not needed to create a new PIN.

The screenshot shows two pages of the IRS e-services system. The top page is titled 'External Services Authorization Management' and displays a table of applications. One application is listed:

Doing Business As (Trade/Company Name)	Last Update	Application Status	Tracking Number	Application Type	Action
ABC Company Inc.	04/13/2023	Completed	Z12345678901234567890	IRIS-TCC	View/ Edit Delete

The bottom page is titled 'e-services PIN' and contains a form to enter a new PIN. It includes fields for 'PIN' and 'Confirm PIN', both with asterisks indicating they are required. There is also a 'SUBMIT' button and a 'Cancel' link.