



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 day

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'.

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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.

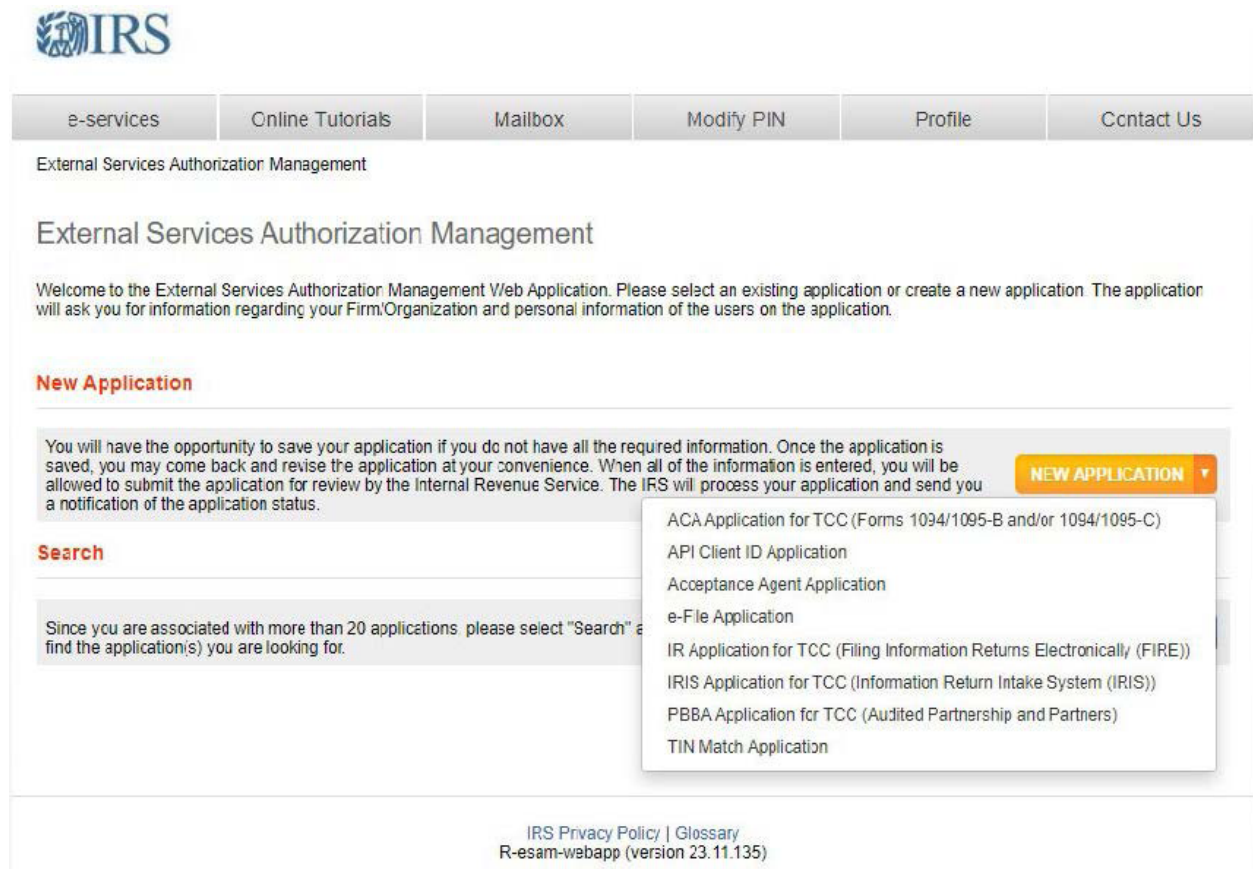
Filter Organizations

Filter by business name, address, or application type

Show 10 entries

Selection	Organization	Application Type
Select	[Blurred Organization Name]	IRIS TCC
Select	[Blurred Organization Name]	IRIS TCC
Select	[Blurred Organization Name]	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'.



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External Services Authorization Management

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

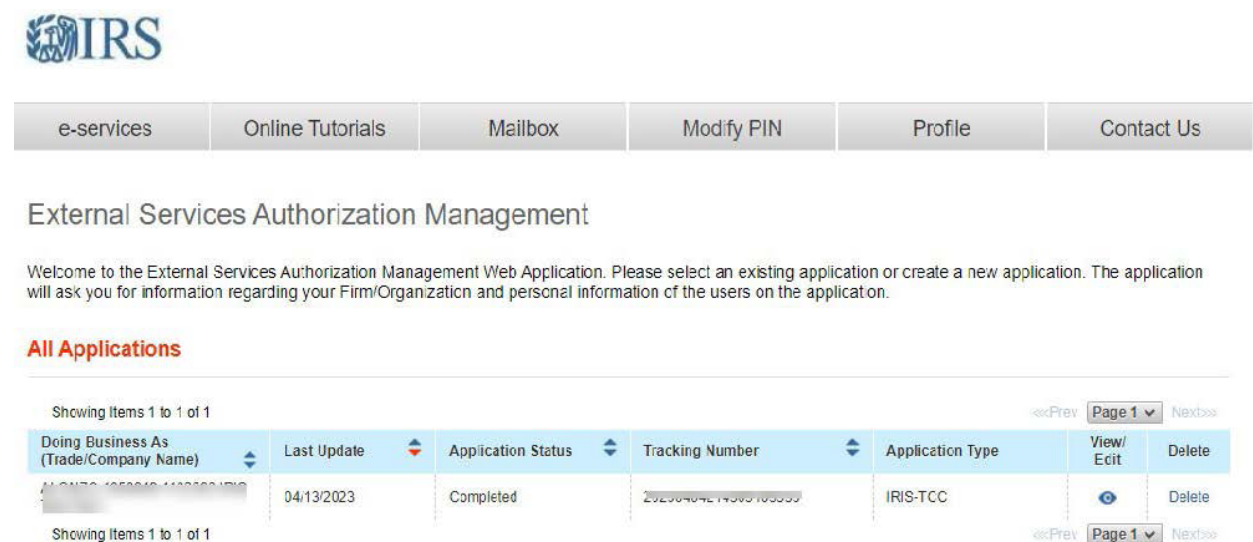
- ACA Application for TCC (Forms 1094/1095-B and/or 1094/1095-C)
- API Client ID Application
- Acceptance Agent Application
- e-File Application
- IR Application for TCC (Filing Information Returns Electronically (FIRE))
- IRIS Application for TCC (Information Return Intake System (IRIS))
- PBBA Application 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.

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R-esam-webapp (version 23.11.135)

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
MONTANA 1099-MISC-1099-IRIS	04/13/2023	Completed	20230404214303103333	IRIS-TCC		Delete

Showing Items 1 to 1 of 1

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 be used as your mailing address.

The screenshot shows the 'Firm Information' page of the IRIS 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 (selected), Application Details, Software Packages, Authorized Users, Application Comments, Application Summary, and Application Submission. The main content area is titled 'Firm Information' and includes a sub-header 'Doing Business as Name: | EIN:'. Below this, it says 'Application Type: IRIS Application for TCC' and 'Application Status: New Application'. The 'Firm Information' section contains a paragraph explaining the required fields and a list of fields: Business Structure* (dropdown), Employer Identification Number (EIN)* (text), Firm/Organization Legal Name* (text), Doing Business As (Trade/Company Name) (text), and Will you participate in the Combined Federal/State Filing (CF/SF) program? (radio buttons for Yes and No). The 'Business Phone' section includes Phone Country Code* (dropdown) and Phone Number* (text). The 'Business Address (Physical Location)' section includes 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). The 'Mailing Address' section includes a question 'Is your mailing address different from your business address?' with radio buttons for Yes and No. At the bottom, there are buttons for 'PREVIOUS', 'CONTINUE', and 'Cancel'.

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 displays the 'Application Details' page in the IRS ESAM system. The breadcrumb trail is: External Services Authorization Management > Application Search > Application Details. The page has tabs for: Firm Information, Application Details (selected), Software Packages, Authorized Users, Application Comments, Application Summary, and Application Information. Below the tabs, there are links for Application Status History, Application History, and Letter History. The 'Using Workbooks as Name' field is set to 'LIR'. The 'Application Type' is 'IRS Application for TCC' with a Tracking Number of 20241299. The 'Customer ID' is blank, and the 'Application Status' is 'Completed'. The 'Application Details' section includes a 'Role' section with instructions and definitions for Issuer, Transmitter, and Software Developer. Below this is a table with columns 'Role', 'Role Status', and 'Delete'. The 'Transmitter' role is listed with a status of 'Accepted'. There is an 'ADD' button. The 'Form(s)' section includes instructions for Software Developers, Issuers, and Transmitters. It lists 'Form Transmission Method options' and defines 'Application-to-Application (A2A)' and 'Portal'. Below this is a table with columns 'Form' and 'Transmission Method'. The 'Form' column lists 'Form 1099 Series (includes Forms 1097, 1098, 1099, 990, 990B, 990C, 990E, and 990F)'. The 'Transmission Method' column has checkboxes for 'A2A' and 'Portal', both of which are checked. At the bottom, there are buttons for 'PREVIOUS', 'SAVE', and 'CONTINUE', along with a 'Cancel' link.

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.

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 IRG 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 any transmission or 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 6 of 6

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

Showing Items 1 to 6 of 6

ADD

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'.

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

Doing Business as Name: / EIN: / Application Type: IRIS Application for TCC | Tracking Number: 2022110161239104854 Application Status: Resubmission Required

Application Comments

You may enter application comments on this page.

Comment(s)

Showing Items 0 to 0 of 0

Date	User Id	Comment
No records found.		

Showing Items 0 to 0 of 0

ADD

PREVIOUS CONTINUE

Cancel

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.

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

Doing Business as Name: AL5H2C-000000-000000 IRIS Test Part1 | EIN: 00-0000000 Application Type: IRIS Application for TCC | Tracking Number: 20230404214305105333 Application Status: Completed

Application Summary

Firm

Firm/Organization Legal Name: Business Structure: Business Address: Business Address City/State/Postal Code: Phone Number: Mailing Address: Mailing Address City/State/Postal Code: Combined Federal/State Filing (CF/SF) Program Participant: Yes Application Suitability Required: Yes Firm Suitability Status: Completed

Authorized User(s)

Showing Items 1 to 4 of 4

Role Id	Organization Role	Name	Terms of Agreement Status
1	Responsible Official	OUKE TOTALTX	Signed
1	Responsible Official	PELL TOTALTX	Signed
3	Contact	OUKE TOTALTX	N/A
3	Contact	PELL TOTALTX	N/A

Showing Items 1 to 4 of 4

Role

Role	Role Status
Transmitter	Accepted
Software Developer	Accepted

Form & Transmission Method

Showing Items 1 to 3 of 3

Role	Forms	Transmission Method	Request Additional TCC
Transmitter	Form 1099 Series	A2A	Request
Transmitter	Form 1099 Series	Portal	Request
Software Developer	Form 1099 Series	A2A	Request

Showing Items 1 to 3 of 3

TCC Information

Showing Items 1 to 3 of 3

Role	Forms	Transmission Method	TCC	TCC Status	Effective Date	TCC TIP Indicator
Transmitter	Form 1099 Series	A2A	000000	Active	04/10/2023 13:12 PM	T
Transmitter	Form 1099 Series	Portal	000000	Active	04/10/2023 13:12 PM	P
Software Developer	Form 1099 Series	A2A	000000	Active	04/10/2023 13:12 PM	T

Showing Items 1 to 3 of 3

PREVIOUS CONTINUE

Cancel

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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.

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Application Submission

Doing Business as Name: [REDACTED] | EIN: [REDACTED]

Application Type: IRIS Application for TCC | Tracking Number: 20221101161239104854

Application Status: Resubmission Required

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. This firm and employees will comply with the provisions of the Revenue 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 electronic filing programs. I am authorized to make and sign this statement on behalf of the firm.

IRIS-TCC Application Privacy Act and Paper Reduction Act Notice

The authority for requesting this information is Internal Revenue Code sections 7801, 6011(f) and 6109. The primary purpose of requesting this information is to identify you and identify your fitness to transmit returns using the Information Return Intake System (IRIS). 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 nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

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 registered for an eServices account.

The required field is indicated with an asterisk (*). All required fields on previous pages need to be filled out.

PIN: [REDACTED]

☐ I accept the Terms of Agreement

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

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Doing Business as Name: [REDACTED] | EIN: [REDACTED]

Application Type: IRIS Application For TCC | Tracking Number: 20050810155510038382

Application Status: Submitted Pending Review

Application Submitted

Thank you for submitting your application to the IRS. Your application will be reviewed by the IRS. The IRS may need to contact you regarding any additional information that may be needed. Below is your tracking number. Please print this page or record this tracking number for future reference.

☒ Your tracking number: 20050810155510038382

[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
- 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.

Doing Business As (Trade/Company Name)	Last Update	Application Status	Tracking Number	Application Type	View/Edit	Delete
XXXXXXXXXXXXXXXXXXXX	04/13/2023	Completed	23000000000000000000	IRS-TCC		Delete

e-services PIN

e-services requires each user to have a Personal Identification Number (PIN) to be used to sign your e-file, TIN Matching, IVES and ACA applications. Please enter a five digit PIN (cannot be all the same digits) in the field below and click the submit button.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

PIN*

Confirm PIN*

SUBMIT >

[Cancel](#)