

# **Electronic Filing - Forms 1099 and Forms 1042-S using IRS FIRE SYSTEM**

## ***Filing Information Returns Electronically (FIRE) System***

FIRE is the online tool used to transmit information returns and automatic extension requests to the Internal Revenue Service. Filers, who file 10 or more Information Forms for any calendar year must file their information returns electronically.

- **Before filers can use FIRE, they must get a Transmitter Control Code (TCC) by completing an IR Application for TCC.**
- **The TCC is a 5-digit code that identifies the business transmitting the electronic returns.**
- **A separate TCC is required for filing Foreign Forms 1042-S.**

### **What's New?**

FIRE TCCs obtained earlier than September 26, 2021, have been disabled if users did not complete a new online application by August 1, 2023.

- If your FIRE TCC has been disabled, you must reapply for a new IR-TCC to file your electronic 1099 Forms.

Electronically filed returns may not be transmitted through FIRE until a TCC has been approved and assigned.

The IRS now requires a sign-in with ID.me, an IRS technology provider. ID.me is an account created, maintained, and secured by a private technology provider. Beginning June 2, 2023, the IRS will no longer support the use of existing IRS usernames to access e-Services. **If you do not have an ID.me account, you must create a new account to access this service.** For questions and assistance regarding ID.me, visit [Verifying for the Internal Revenue Service – ID.me Help Site](#).

### **Create an ID.me Account**

To create a new ID.me account, you'll be asked to verify your email address, create a password, and secure your account. If the IRS service you are accessing requires identity verification, you will then be presented with an option to choose how you want to verify your identity, by either a self-service process or a "video chat agent" process.

## **ID.me Self-Service Identity Verification**

To verify your identity with ID.me self-service process, you'll need to provide a photo of an identity document such as a driver's license, state ID, or passport. You'll also need to take a selfie with a smartphone or a computer with a webcam. If you need help verifying your identity or submitting a support ticket, you can visit the [ID.me IRS Help Site](#). If you need further registration assistance, a support request can be submitted on the help site by selecting the “Contact Us” link. Fill out the form as instructed on the page to submit a support request.

## **ID.me Trusted Referee (“Video Chat Agent”)**

If you have multiple identity verification failures via self-service identity verification, ID.me may send you to a “Trusted Referee” process where you can upload alternative identity documentation and talk to an ID.me Trusted Referee via a video call. This is also referred to as a “Video Chat Agent” process. You are also able to select the “Video Chat Agent” process before you begin verifying your identity, bypassing the self-service identity verification process.

*Once you have your ID.me account you can apply for your Information Return Transmitter Control Code.*

## **IR Application for TCC**

The IR Application for TCC is an online tool that is used to request a TCC to electronically file information returns through the FIRE System.

If another form type or an additional TCC is to be filed, the online IR Application for TCC will need to be completed. A single application can be used to apply for multiple information return form types.

**\*\*\*Districts that need to file Foreign 1042-S Forms will need to apply for a separate TCC to electronically file these forms. Electronic filing of Forms 1042-S will be required if your district has an aggregate of 10 or more Information returns including 1099's, 1098's 1042-s, and W-2's.**

A *Transmitter Control Code* (TCC) is required to e-file 1099's (and certain other information returns) to the IRS. You must electronically apply for a TCC through the IR Application. Be sure to apply for your TCC well in advance of the 1099 filing due dates. The IRS advises to allow at least 45 days for them to process your IR Application. The IRS encourages transmitters who file for multiple issuers to submit

one application and use the assigned TCC for all issuers. You will apply under the same name that is associated with your district's EIN. On your IR application, you add "Responsible Officials" (which will each sign the application with their own 5-digit PIN). Also, on the IR application, you add "Contacts" (who can each create a FIRE account on the IRS FIRE System website to E-file Information Returns using their firm's TCC, EIN, and Legal Business Name.

- If you have any questions, call the IRS FIRE System phone number at (866) 455-7438.

## Steps for New FIRE TCC

**The new IR Application for TCC is available on the FIRE page.**

- Log into the [IR Application for TCC](#).
- Validate your identity.
- **You will have to have an ID.me account to access the IR Application for TCC.**
- You will be prompted to create a 5-digit PIN to sign the application if you haven't already done so.
- Complete the online application.

**You'll need the following information to create your application:**

- Business Legal Name and employer identification number (EIN).
  - Enter your District's Legal Name exactly as it appears on your EIN.
- Business physical location and business mailing address.
- Business structure (Corporation, LLC, Sole Proprietor, etc.)
- Business telephone number.
- The **form type(s)** you'll be filing electronically – Select **ONLY** the forms you know you'll be filing electronically.
- **Authorized Users**, with a Social Security number or Individual Taxpayer Identification Number, title, telephone number, and date of birth.

**After you enter the needed information into the application:**

- Read and agree to the Terms of Agreement and the penalty of perjury statement.
- All Responsible Officials on the IR Application for TCC will use their 5-digit PIN to sign the application.
- The TCC will be mailed to the first RO listed on the application. You can also view the TCC online on the IR Application for TCC.

When your *IR Application* for TCC is approved and processed, a five-character

alphanumeric TCC is assigned to your district. U.S. Postal Service will send an approval letter to the address listed when the IR Application for TCC was submitted, informing you of your TCC. [Allow 45 days for processing, if you do not receive a TCC within 45 days, contact the IRS at \(866\) 455-7438.](#)

## **Connecting to FIRE System**

Once you receive your TCC, a FIRE account can be created on both the FIRE Test System and FIRE Production System, and begin filing information returns electronically. The FIRE Production System and the FIRE Test System are two different sites that don't communicate with each other. If you plan on sending a production file and a test file, you'll need an account on each system. Each user should create their individual FIRE Account and login credentials. Multiple FIRE Accounts can be created under one TCC. The system will prompt you to create your User ID, password, 10-digit Personal Identification Number (PIN), and secret phrase.

Refer to the [FIRE](#) webpage for additional information on account creation. You must enter your TCC, EIN, and Business Name exactly as it currently appears on your IR Application for TCC. Once you log in, your information will fill in automatically when you submit files.

## **FIRE SUBMISSION RESPONSES**

The results of electronic transmission(s) through the FIRE system will be sent to the email address that was provided on the "Verify Your Filing Information" screen within two business days after a file has been submitted.

If using email filtering software, configure the software to accept emails from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

If a file is Bad, the transmitter must return to <https://fire.irs.gov/> or <https://fire.test.irs.gov/> to identify the errors. At the main menu, select "Check File Status." If a file is "Bad." make the necessary changes and resubmit as a Replacement file. A good Replacement file is due within 60 days of the original transmission date.

Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

If the file is good, it is released for mainline processing after ten calendar days from receipt.

**When signing on to the FIRE System, use the name stated on your IRS TCC assignment letter.**