

Information Returns Intake System (IRIS) Application for Transmitter Control Code (TCC)

<https://www.irs.gov/tax-professionals/iris-application-for-tcc>

To e-file Forms 1099 with **Information Returns Intake System (IRIS)**, you need an IRIS Transmitter Control Code (TCC). This 5-digit code identifies your business when you e-file forms. It can only be used for IRIS. If a parish/school does not have a TCC, they cannot use IRIS.

If you haven't done so, **APPLY NOW for a Transmitter Control Code (TCC)**. It may take up to 45 days for processing. If you don't receive your TCC within 45 days prior to January 31 deadline, you must file for an extension. See below. Once a Transmitter Control Code is obtained, you can e-file Forms 1099 with IRIS.

PLEASE REVIEW THE ATTACHED TUTORIAL BEFORE STARTING APPLICATION. This tutorial provides step-by-step instructions for applying for an IRIS Transmitter Control Code.

<https://www.irs.gov/pub/taxpros/irs-application-for-tcc-tutorial-1.pdf>

You will need the following information, as outlined in the attached IRS tutorial:

- Employer Identification Number (EIN).
- Legal business name, business type, physical and mailing addresses, and phone numbers.
- Information for 2 Responsible Officials (Pastor and Trustees), 0-2 Authorized Delegates, and 2 or more Contacts (Business Manager/Bookkeeper).
- Forms to be filed.
- Transmission methods to be used.

For each authorized user listed on the application, the following information is required:

- Taxpayer Identification Number (TIN): Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
- Date of birth and U.S. Citizenship.
- Contact information including email address, title, and phone number.
- Role(s) of the organization.

Filing for Extension

Form 1099-NEC, Nonemployee Compensation, is only allowed **one nonautomatic** 30-day extension of time, and filing must occur on a paper Form 8809 - Application for Extension of Time to File Information Returns.

Extension for filing Form W-2G, Certain Gambling Winnings can also be applied for on Form 8809.

Refer to Form 8809 for more information: www.irs.gov/pub/irs-pdf/f8809.pdf

Filing a Waiver

If you think you won't be able to meet your electronic filing requirement, you may request a waiver. A waiver isn't automatic and, if accepted, is only good for the current filing year. The submission must be a paper Form 8508 - Request for Waiver From Filing Information Returns Electronically. See the form for more information:

<https://www.irs.gov/pub/irs-pdf/f8508.pdf>

Get support with IRIS at **866-937-4130**, Monday – Friday 7:30 a.m. – 7 p.m. Eastern Time

For more information, please visit <https://www.irs.gov/filing/e-file-forms-1099-with-iris>