EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.42.9, Electronic Tax Administration, IRS e-file of Information Returns.

MATERIAL CHANGES

(1)   IRM 3.42.9.1.1, Background - In (2), added new bullet for Form 15397, Application for Extension of Time to Furnish Recipient Statements. In (4), added (Production and Test) to 3rd bullet. 4th bullet, corrected definition of IRP.

(2)   IRM 3.42.9.1.4, Terms and Acronyms - In (1), added bullet for Classified Waste definition and reference to IRM 21.5.1, General Adjustments.

(3)   IRM 3.42.9.1.5, Related Resources - In (1), corrected title in 5th bullet. Added new bullets for IRM 10.5.1, Privacy and Information Protection - Privacy Policy, IRM 10.5.4, Privacy and Information Protection - Incident Management, Publication 5903, IRIS App for TCC Tutorial, and Publication 5911, IR App for TCC Tutorial.

(4)   IRM 3.42.9.2.1, Taxpayer Advocate Service (TAS) - Removed duplicated information that is located in IRM 3.42.7.3.2, Taxpayer Advocate Service, and added verbiage to follow guidance found in IRM 3.42.7.3.2, Taxpayer Advocate Service.

(5)   IRM 3.42.9.2.2, Office of Disclosure - In (8), edited timeframe to report inadvertent disclosure of sensitive information or the loss of theft of an IT asset from within one hour to reported immediately upon discovery, and added Bring Your Own Device.

(6)   IRM 3.42.9.5, Contacting the Customer - Outgoing Calls - In (1), removed duplicate information and referred to IRM 3.42.7.14.6, Contacting the Customer - Outgoing Calls, for guidance. Removed (2) through (4).

(7)   IRM 3.42.9.6, E-Help Support System (EHSS) - In (1), added IRIS Application for TCC.

(8)   IRM 3.42.9.7, Information Returns Application for Transmitter Control Code (TCC) and Information Returns Intake System Application for TCC - In (2), corrected RO requirement for sole proprietor or single member LLC/disregarded entity. In (3), Exception, added 1099 series for non-U.S. entities. In (4), updated form types accepted by IRIS, added Application-to-Application (A2A) information, and clarified TCC usage based on filing method. In (5), deleted the internal customer information and added it in (12). In (8), corrected RO requirement for sole proprietor or single member LLC/disregarded entity. In (11), updated available form types for IRIS. In (12), removed irrelevant information. Added (13), for mailing of TCC assignment letters and availability of TCC on Application Summary page. Added (15), escalation requirement for application status change requests. Added (16), timeframe for usage of newly assigned FIRE and IRIS TCCs. In (17), updated A2A information, and RO/Contact exception for sole proprietor or single member LLC/disregarded entity.

(9)   IRM 3.42.9.7.2, Historical Form 4419 Information - removed. No longer relevant and can be found in prior year IRM, if needed.

(10)   IRM 3.42.9.7.2, IR Application for TCC and IRIS Application for TCC Workgroup Criteria - In (2), removed ID theft from IR Daily Acceptance; removed ITIN deactivation letter from escalation action; corrected suitability titles and Action column. In (3), added: Additional TCC definition; Issuance of

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approval/denial letters for Additional TCC requests. In (4), added step to move application to Resubmission Required status. Removed guidance for placing application case in suspend status and updating application status after 30 days. In (5), removed irrelevant information.

(11) IRM 3.42.9.8.5, FIRE Secret Phrase - In (1), added (*) and (') as allowable special characters.

(12) IRM 3.42.9.8.6, FIRE Account User Identification (ID), Password, and Secret Phrase Problems - In (2) and (3), added (*) and (') as allowable special characters.

(13) IRM 3.42.9.8.8, Resolving Transmitter Control Code (TCC) Inquiries - Removed (2) and (3) which contained old guidance.

(14) IRM 3.42.9.8.8.1, Forgotten Transmitter Control Code (TCC) - Updated procedures to remove outdated guidance.

(15) IRM 3.42.9.8.8.2, TCC, EIN, and Legal Company Name Mismatch - Changed subsection title from Business Name Error Inquiries and updated procedures. Removed (2).

(16) IRM 3.42.9.9.2, Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips - In (1), revised to remove repetitive verbiage.

(17) IRM 3.42.9.9.4.3, Viewing a Special Project File in 3.4 on the Mainframe - Added (1), Federal Tax Information access information.

(18) IRM 3.42.9.11.1, Reporting Requirements - In (4), updated for requirement to have a TCC to submit a FIRE fill-in extension request.

(19) IRM 3.42.9.11.2, Extension of Time for Recipient Copies of Information Returns - Paper Inventory - In (1), added Form 15397, Application for Extension of Time to Furnish Recipient Statements.

(20) IRM 3.42.9.11.7, Application for Extension of Time to File Information Returns - Electronic Files - Title change, added (FIRE).

(21) IRM 3.42.9.11.8, Processing Fill-In Form 8809, Application for Extension of Time To File Information Returns - In (3), updated information for new requirement to have TCC for fill-in extension of time requests.

(22) IRM 3.42.9.13.4, Request to Recreate Notices CP2100, CP2100A, and 972CG - In (2), updated the retention period to ten years.

(23) IRM 3.42.9.13.5, Notice Information Request for TCC Business Name - In (3), added procedure to provide TCC information to a customer who is authorized per entity type to receive the information.

(24) IRM 3.42.9.16.3, Viewing a File in 3.4 on the Mainframe - In (1) added new content for Federal Tax Information access information and renumbered subsequent paragraph.

(25) IRM 3.42.9.18.2, Paper Forms and Correspondence Received in Technical Services Operation (TSO) - In (1), added Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns, and Form 15397, Application for Extension of Time to Furnish Recipient Statements.

(26) IRM 3.42.9.18.4.1, Procedures for Mis-directed Remittances - In (3) d, added referral to Document 12990, IRS Records Control Schedules (RCS), for Form 3210, Document Transmittal, retention and disposition requirements.

(27) IRM 3.42.9.19.1, Potentially Frivolous File Procedures - Added new procedures and deleted old procedures.

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(28) IRM 3.42.9.20, Retention of Paper Documents Procedures - In (4), changed Filing Information Returns Electronically to Information Filing Support. In (5), added Form 15397, Application for Extension of Time to Furnish Recipient Statement.

(29) IRM 3.42.9.20.1, Cleaning and Filing Documents for Filing - In (4), added Form 15397.

(30) IRM 3.42.9.21.1, Publications - In (1), added Publication 5903, IRIS App for TCC Tutorial, and Publication 5911, IR App for TCC Tutorial.

(31) IRM 3.42.9.21.3, Correspondence - IR/IRIS Application for TCC, Form 4419, Extensions, and Waivers - In (1), replaced Form 4419 with TCC applications, and added Letter 8300C, IRIS TCC Support Ad Hoc Responses, and Letter 8301C, IR TCC Support Ad Hoc Responses.

(32) IRM 3.42.9.22.1, Overview of the ACA Application for Transmitter Control Code (TCC) - In (2), updated verbiage to clarify establishment of PIN. In (3), updated verbiage to clarify definition of transmitter role. In (4), added verbiage to clarify composition of TCC. Added (9) to include requirement to escalate customer's request for application status change.

(33) IRM 3.42.9.23, Information Returns Intake System (IRIS) Electronic Filing - In (5), added Forms 1097-BTC, 1098 series, 3921, 3922, 5498, and W-2G.

(34) IRM 3.42.9.23.1, Information Returns (IR) Modernization (Mod) Customer Service Representative (CSR) Portal/Information Returns (IR) Modernization (Mod) Assurance Testing System (ATS) Customer Service Representative (CSR) Portal - In (2), removed reference to scenarios and replaced with submissions.

(35) IRM 3.42.9.23.2, IRIS Assurance Software Testing (ATS) and Communication Testing - Throughout subsection, updated verbiage for scenarios to reflect new test requirements for examples provided by the IRS. In (3), corrected titles of Publications 5718 and 5719 and added a bullet for IRIS ATS Examples by tax year.

(36) IRM 3.42.9.23.3, IRIS Assurance Testing System (ATS) Software Developer - Throughout subsection, updated verbiage for scenarios to reflect new test requirements.

(37) IRM 3.42.9.23.4, Communication Testing - Throughout subsection, updated verbiage for scenarios to reflect new test requirements.

(38) IRM 3.42.9-1, Acronyms - Corrected definition of IRP.

(39) Editorial changes made throughout the IRM section including:

- Incorporation of plain language standards
- Correction to hyperlinks, website addresses, IRM references, and typographical errors
- Updated terminology
- Updated organization title from Wage and Investment to Taxpayer Services.

EFFECT ON OTHER DOCUMENTS

IRM 3.42.9 dated December 13, 2023 is superseded.

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AUDIENCE

The primary audience is Electronic Products and Services Support.

Charlotte A. Trout
Acting Director, Electronic Products and Services Support
Taxpayer Services

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3.42.9
IRS e-file of Information Returns

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3.42.9.1
(01-01-2024)
Program Scope and Objectives

(1) Electronic Products & Services Support (EPSS) is a stand-alone organization reporting to the Director, Customer Accounts Services (CAS) in the Taxpayer Services (TS) Division. EPSS is a centralized office for the management of the Internal Revenue Service (IRS) electronic products and services within TS CAS. The EPSS vision is: *Advance IRS electronic business opportunities to meet the changing demands of the future while delivering a positive customer experience.* The mission statement is: *To support customer-valued e-solutions for Service-wide electronic products and services.* Visit the EPSS web site at *Electronic Products & Services Support (EPSS).*

(2) EPSS Technical Services Operation (TSO) serves as the main point of support for the electronic filing of information returns. TSO supports the issuance of the Transmitter Control Code (TCC) through:

- Information Returns (IR) Application for TCC,
- Information Returns Intake System (IRIS) Application for TCC, and
- Affordable Care Act (ACA) Application for TCC.

TSO provides technical guidance to the public by email or telephone, monitors the Filing Information Returns Electronically (FIRE) System, coordinates change requests, manages and maintains data processing, and controls operational aspects of Information Returns (IRs) submitted electronically by businesses, financial institutions, and federal, state, and local governments.

(3) **Purpose**: This IRM provides guidance and procedures for the monitoring and managing of electronic filing through the Filing Information Returns Electronically (FIRE) System and related components, Information Returns Intake System (IRIS), and Affordable Care Act Information Returns (AIR) System, and it provides information on assisting customers with electronic filing of information returns. It explains how assistors may help customers obtain a TCC, request an extension or waiver, and it guides employees through the resolution of electronic filing error codes. It instructs employees in customer support by email or telephone and prescribes actions for the protection of taxpayer data.

(4) **Audience**: These procedures are used by TSO employees, managers, analysts, and others who provide support to internal and external stakeholders who use IRS filing systems for information returns.

(5) **Policy Owner**: Director, Electronic Products & Services Support (EPSS).

(6) **Program Owner**: Electronic Products & Services Support (EPSS).

(7) **Primary Stakeholders**: All IRS users of filing systems for information returns.

3.42.9.1.1
(01-01-2025)
Background

(1) TSO provides assistance to the issuer/employer community via telephone and electronic mail regarding the filing of information returns, and actions needed to participate in the electronic filing program. Inquiries relate to the preparation and submission of electronic files, resolution of electronic filing error conditions, questions regarding TCC applications, and program support. TSO employees don't provide a legal opinion or position, and don't answer individual tax law inquiries. TSO provides guidance to essential elements pertaining to technical aspects for electronic filing through filing systems for information returns, self-help resources, and referrals to tax law topics on IRS.gov. Refer to IRM 21.3.11.1.4, Technical Services Operation Scope of Inquiry.

(2) TSO provides guidance on the preparation and filing of the following forms:

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- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-B, Health Coverage
- Form 1095-C, Employer Provided Health Insurance Offer and Coverage
- Form 1097-BTC, Bond Tax Credit
- Form 1098 series
- Form 1099 series
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)
- Form W-2 series
- Form W-2G, Certain Gambling Winnings
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form 5498 series
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Form 8508, Application for a Waiver from Electronic Filing of Information Returns
- Form 8596, Information Return for Federal Contracts
- Form 8809, Application for Extension of Time to File Information Returns
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
- Form 15397, Application for Extension of Time to Furnish Recipient Statements

(3)   Users of the IRS Information Returns Program include but are not limited to the following:

- Attorneys
- Certified Public Accountants (CPA)
- Financial Institutions
- Foreign Financial Institutions
- Governmental Agencies
- Government Contractors
- Information returns filers/issuers
- Intermediate Service Providers (ISP)
- Large Corporations
- Software Developers
- State Tax Authorities
- Taxpayer Assistance Centers (TAC)
- Transmitters

(4)   Employees in TSO use the systems, applications, and services below.

- Employee User Portal (EUP)
- FIRE System (Production and Test)
- FIRE Customer Service Representative (CSR)(Production and Test)
- Information Returns Projects (IRP) Homepage
- Automated Waiver and Extension Processing System (AWAX)
- E-Help Support System (EHSS)
- Payer Master File (PMF)
- Integrated Data Retrieval System (IDRS)
- Extension and Waiver Payer Master File (EAWPMF)

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- CTRL-D web application
- Chapter Three Withholding (CTW)
- Allocated Tip Monitoring (ATM)
- SADI Admin Console
- Information Returns (IR) Modernization (Mod) Customer Service Representative (CSR) Portal
- Information Returns (IR) Modernization (Mod) Assurance Testing System (ATS) Customer Service Representative (CSR) Portal
- Affordable Care Act (ACA) Information Returns (AIR) Management Console (AMC)

3.42.9.1.2
(01-01-2024)
Authority

(1) TSO is guided by the following legal and regulatory authorities in relation to the Information Returns Program:

- IRC 7803(a)(3), Taxpayer Bill of Rights
- IRC 6103, Confidentiality and Disclosure of Returns and Return Information
- Treas. Reg. 301.6011-2(c)(1), Electronic-filing threshold
- Pub. L. 114-113, div. Q, Protecting Americans from Tax Hikes (PATH) Act, 201
- Pub. L. 105-206, 112 Stat. 695, Restructuring and Reform Act of 1998 (RRA 98)
- Taxpayer First Act of 2019 (Pub. L. 116-25), 2301, 2102 and 2202
- Policy Statement 3-2, Authority to Grant Extensions and Waivers
- Treas. Reg. section 1.6042-4(e)(2), Time for furnishing statements - Extensions of time.
- Treasury Decision 9972, Electronic-Filing Requirements for Specified Returns and Other Documents

3.42.9.1.3
(12-08-2020)
Roles and Responsibilities

(1) Throughout this IRM, roles may be defined as being responsible for creating, updating, and maintaining documentation, in cooperation with other entities in the IRS. When changes are made, the responsible party must ensure all impacted parties are notified, to ensure smooth transition for both internal and external stakeholders.

(2) Director of Electronic Products and Services Support (EPSS) oversees the policies in this IRM and approves and authorizes the issuance of the Internal Management Document (IMD).

(3) EPSS Program Management/Policy Analyst are responsible for the policy and procedures contained in the IRM.

(4) TSO Operation Chief is responsible for overseeing procedures contained this IRM are followed.

(5) TSO Team Managers are responsible for understanding the content of this IRM and to ensure the employees adhere to the procedures contained in this IRM. When updates are identified they must review and approve prior to submission to the IRM author.

(6) TSO employees are responsible for understanding the content and adhering to the procedures contained in this IRM. They are responsible for preserving the privacy and security of taxpayer data received through electronic filing system for information returns. All employees must be aware of all requirements pertaining to transmitter/filer data as described in IRM 10.8.1, Information

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Technology (IT) Security - Policy and Guidance. When updates are identified they must be sent to Team Manager for review prior to submission to the IRM author.

| 3.42.9.1.4
(01-01-2025)
Terms and Acronyms | (1) | The following definitions are utilized in IRM 3.42.9: |

- ACA Application for Transmitter Control Code (TCC) - Online application for AIR TCC.
- Acceptance Criteria - Eligibility is used to determine if the IR Application for TCC and/or IRIS Application for TCC can be approved for the information returns electronic filing program.
- Affordable Care Act Information Returns (AIR) System - Receives electronically filed ACA information returns/forms.
- Authorized Delegate (AD) - Individual given the responsibility by the Responsible Official(s) to maintain, revise, and sign the IR Application for TCC, IRIS Application for TCC or ACA Application for TCC; optional role.
- Application-to-Application (A2A) – A system interface that allows information returns to be transmitted to the IRS using IRS approved software.
- Classified Waste - Documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments, for guidance on handling classified waste to prevent inadvertent/unauthorized destruction of records.
- Contact - Individual responsible for transmitting information returns and available for inquiries from the IRS.
- Combined Federal State Filing (CF/SF) Program - Program in which approved electronic filers consent to the IRS's disclosure of return information to participating states.
- External Services Authorization Management (ESAM) - The platform that supports the IR Application for TCC, IRIS Application for TCC, and the ACA Application for TCC.
- Filer - Any person or entity that files an information return.
- Information Returns Intake System (IRIS) - Receives electronically filed information returns.
- Information Returns Intake System (IRIS) Application for Transmitter Control Code (TCC) – Online application for IRIS TCC.
- Information Returns (IR) Application for Transmitter Control Code (TCC) - Online application for FIRE TCC, replaced Form 4419.
- Information Returns Projects Database (IRP) - System used to process waivers, recipient copy extension requests, and historical 4419 data, request to recreate Notices CP2100, CP2100A, and 972CG.
- Issuer - Formally referred to as payer; files information returns electronically for their business, regardless of the number of locations.
- Receipt ID - Acknowledgment that a file was successfully transmitted via the AIR System or IRIS System.
- Responsible Official - Individual with responsibility and authority for a business entity. The RO is the first point of contact with the IRS and has the authority to sign on behalf of the business.
- Run Identification Key - A combination of tax year, cycle, campus code, and job number.
- Software Developer - Writes origination or transmission software according to IRS specifications.

- Transmitter - Sends electronic information returns data directly to the IRS on behalf of a business or individual. May also file information returns for their own business; regardless of the number of locations.
- Withholding Agent - Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments subject to withholding.

(2) Refer to Exhibit 3.42.9-1, Acronyms, for a list of acronyms found in this IRM.

3.42.9.1.5 (01-01-2025) **Related Resources**	(1) The following lists the primary sources of guidance used by TSO to provide consistent, accurate and professional responses when working assigned programs:

- IRM 3.42.7, EPSS Help Desk Support
- IRM 3.42.9, IRS e-file of Information Returns
- IRM 10.5.1, Privacy and Information Protection - Privacy Policy
- IRM 10.5.4, Privacy and Information Protection - Incident Management Program
- IRM 21.3.11, Information Returns Reporting Procedures
- *EPSS Research Portal*
- General Instructions for Certain Information Returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)
- Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
- Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return Tip Income and Allocated Tips
- Publication 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Publication 1516, Specifications for Electronic Filing of Form 8596, Information Returns for Federal Contracts
- Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
- Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)
- Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
- Publication 5258, Affordable Care Act (ACA) Information Returns (AIR) Submission Composition and Reference Guide
- Publication 5308, Automated Enrollment for ACA Providers: The Externals Guide
- Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide
- Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications
- Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns
- Publication 5903, IRIS App for TCC Tutorial
- Publication 5911, IR App for TCC Tutorial

(2) The following Business Objects Enterprise (BOE) Reports are available for (IR) Application for (TCC) and IRIS TCC:

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Available TCCs for IR-TCC Applications - List of available TCC numbers to be assigned by ESAM. Provides:

- TCC
- TCC Status

ESAM_IR-TCC_Aged_Case_Inventory - List of open cases sorted by case age for a specified application type. Provides:

- Manager SEID (required)
- Employee Name
- Employee SEID
- Assignment Date
- Case ID
- Case Status
- Case Age
- Case Creation Date
- App Type
- Firm Name (DBA)
- Application Tracking Number
- Application Submitted Date
- Application Age
- Processing Start Date

ESAM_IR-TCC_APP_Role - List of active, inactive, and dropped TCC by application role. Provides:

- TCC
- TCC Status
- Tracking Number
- DBA
- App Status
- App Role

ESAM_IR-TCC_Applications_Statistics - Provides statistics on applications submitted for a specified application type. Provides:

- App Type
- App Status
- Total
- Total Apps
- Grand Total

ESAM_IR-TCC Applications_Statistics_by_Date_Range - Provides statistics by specified date range on applications submitted for a specified application type. Provides:

- App Type
- App Status
- Total Apps
- Grand Total

ESAM_IR-TCC_Applications_Submitted - Provides statistics on applications submitted for a specified app type and date range. Provides:

- Hour
- Count of Submitted

- Total
- Average

ESAM_IR-TCC_Applications_Zipcode - List of applications sorted by zip code for a specified application type and address type. Provides:

- EIN
- DBA Name
- Legal Name
- Firm Address
- Address Type
- Postal
- Date
- Status
- App Type
- Tracking Number

ESAM_IR-TCC_Business_Rule - List of business rule hits sorted by date for a specified application type, hit status, and date range. Provides:

- TCC
- TIN
- Business Rule
- App Type
- Hit Status
- Confirm Date
- Hit Date
- Supporting Information

ESAM_IR-TCC_Case_Inventory - List of cases sorted by case age based on application type. Provides:

- Case Age
- Case ID
- Workgroup
- Firm Name
- Case Status
- Process
- Primary Issue
- App Type
- Assigned User ID
- Assigned Date

ESAM_IR-TCC_CF/SF_Program_Participants - List TCCs that are identified as Combined Federal/State Filing Participants. Provides:

- EIN
- TCC
- Tracking Number
- Legal Business Name

ESAM_IR-TCC_Foreign_Transmitter - List TCCs that are identified as being a non-U.S. entity. Provides:

- TCC
- TCC Status
- EIN

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- Form Type
- App Role

ESAM_IR-TCC_Form_Group - List of active, inactive, and dropped TCCs and selected Form Group. Provides:

- TCC
- TCC Status
- Tracking Number
- DBA
- App Status
- Form Group

ESAM_IR-TCC_Issues - List of issues sorted by issue age for a specified application type. Provides:

- Issue Age
- Case ID
- Case Issue
- Workgroup
- Firm Name/Responsible Official Name
- Issue Status
- Process
- Assigned To
- Date Assigned
- Case Status
- App Type

ESAM_IR-TCC_Letters - List of letters sorted by name and tracking number for a specified application type. Provides:

- Tracking Number
- Letter Name (CRX Number)
- Letter Description (Long Name)
- Letter Generated Date
- Letter Updated Date
- Paragraphs Selected
- Letter Status

ESAM_IR-TCC_Suitability - List of cases for a specified date range. Provides:

- Case Number
- Workgroup
- Primary Issue
- Case Status
- Case Created Date
- Suitability Status (Current)
- Type (Firm/Person)
- TIN
- Eligibility Date (Current)

ESAM_IR-TCC_Summary - Provides statistics on TCCs with subtotals by role, TCC Status, and app status. Provides:

- TCC Role
- TCC Status

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- Application Status
- Count

ESAM_IR-TCC_Transactions - List of business rule events sorted by date for a specified application type and date range. Provides:

- ID
- Date Added
- Track Num
- Event ID
- Event Type
- Outcome
- App Status
- Support
- DBA Name
- Last Name
- First Name
- User Name

ESAM_IR-TCC_User - List of EUP users sorted by SEID for a specified app type. Provides:

- SEID
- Name
- Role
- App Group
- Workgroup
- Manager
- Manager SEID
- Date Added

ESAM_IR-TCC Device Id Fingerprint Report_CI - Designed for Criminal Investigation research. Provides:

- EIN/SSN
- TIN Type
- Tracking Number
- Action
- Support Text
- Date/Time of Action
- User ID
- Source IP Address
- Source TCP/IP Port #
- Device ID
- App Type
- Legal Business Name

ESAM IR-TCC Effective Date Report - Designed to monitor MAG-4911 updates is queried by date range. Provides:

- EIN/SSN
- Transmitter Control Code (TCC)
- Tracking Number
- Effective Date

Available TCCs for IRIS-TCC Applications - List of available TCC numbers to be assigned by ESAM. Provides:

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- TCC
- TCC Status

ESAM_IRIS-TCC Aged Case Report - List of open cases sorted by case age for a specified application type. Provides:

- Manager SEID (required)
- Employee Name
- Employee SEID
- Assignment Date
- Case ID
- Case Status
- Case Age
- Case Creation Date
- App Type
- Firm Name (DBA)
- Application Tracking Number
- Application Submitted Date
- Application Age
- Processing Start Date

ESAM_IRIS-TCC_Applications_Statistics - Provides statistics on applications submitted for a specified application type. Provides:

- App Type
- App Status
- Total
- Total Apps
- Grand Total

ESAM_IRIS-TCC_Applications_Submitted - Provides statistics on applications submitted for a specified app type and date range. Provides:

- Hour
- Count of Submitted
- Total
- Average

ESAM_IRIS-TCC_Applications_Zipcode - List of applications sorted by zip code for a specified application type and address type. Provides:

- EIN
- DBA Name
- Legal Name
- Firm Address
- Address Type
- Postal
- Date
- Status
- App Type
- Tracking Number

ESAM_IRIS-TCC_Business_Rule - List of business rule hits sorted by date for a specified application type, hit status, and date range. Provides:

- TCC
- TIN

- Business Rule
- App Type
- Hit Status
- Confirm Date
- Hit Date
- Supporting Information

ESAM_IRIS-TCC_Case_Inventory - List of cases sorted by case age based on application type. Provides:

- Case Age
- Case ID
- Workgroup
- Firm Name
- Case Status
- Process
- Primary Issue
- App Type
- Assigned User ID
- Assigned Date

ESAM_IRIS-TCC_Issues - List of issues sorted by issue age for a specified application type. Provides:

- Issue Age
- Case ID
- Case Issue
- Workgroup
- Firm Name/Responsible Official Name
- Issue Status
- Process, Assigned To
- Date Assigned
- Case Status
- App Type

ESAM_IRIS-TCC_Letters - List of letters sorted by name and tracking number for a specified application type. Provides:

- Tracking Number
- Letter Name (CRX Number)
- Letter Description (Long Name)
- Letter Generated Date
- Letter Updated Date
- Paragraphs Selected
- Letter Status

ESAM_IRIS-TCC_Suitability - List of cases for a specified date range. Provides:

- Case Number
- Workgroup
- Primary Issue
- Case Status
- Case Created Date
- Suitability Status (Current)
- Type (Firm/Person)
- TIN

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- Eligibility Date (Current)

ESAM_IRIS-TCC - List of TCCs for a specified TCC status. Provides:

- TCC
- TCC Status
- Tracking Number
- DBA Name
- App Status
- App Role
- Form

ESAM_IRIS-TCC Software - Provides Statistics on software package. Provides:

- Year (all available years)
- Package Type
- TCC
- Software ID
- Software ID Status
- Software Pkg Status
- Transmission Method
- Form Number
- Form Status
- Form Status Date/Last Changed
- Tracking Number

ESAM_IRIS-TCC Software ID Report - Provides statistics on software ID. Provides:

- TCC
- Software ID
- Software Package Name
- Tax Year
- Type (COTS, In-House, Online)
- Software Package Status
- Software ID Status
- Firm Name (DBA)
- Tracking Number

ESAM_IRIS-TCC Summary - Provides statistics on TCCs with subtotals by role, TCC Status, and app status. Provides:

- TCC Role
- TCC Status
- Application Status
- Count

ESAM_IR-TCC_Transactions - List of business rule events sorted by date for a specified application type and date range. Provides:

- ID
- Date Added
- Tracking Num
- Event ID
- Event Type
- Outcome

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- App Status
- Support
- DBA Name
- Last Name
- First Name
- Username

ESAM_IRIS-TCC_EUP_User - List of EUP users sorted by SEID for a specified app type. Provides:

- SEID
- Name
- Role
- App Group
- Workgroup
- Manager
- Manager SEID
- Date Added

ESAM_IRIS-TCC_Foreign_Transmitter_Report - List of foreign transmitters on IRIS-TCC Apps by provider role. Provides:

- TCC
- TCC Status
- EIN
- Form Type
- App Role

3.42.9.1.6
(01-10-2022)
Program Management and Review

(1) Electronic Products and Services Support (EPSS) oversees and maintains TSO programs by performing reviews and certification as described below:

- Unified Work Requests (UWR) and/or field changes for Filing Information Returns Electronically (FIRE), Automated Magnetic Media Processing System (AMMPS), Information Returns Projects (IRP) Homepage, etc.
- Annual EHSS Knowledge Article Certification
- EPSS Program Letter - documents expectations for telephone and paper inventory programs including quality review guidelines, goals and employee certification
- Quality Measures - goals set forth are based on five quality attributes: Customer Accuracy, Procedural, Regulatory, Professionalism, and Timeliness. Quality review goals include frequency, method of sampling and performance targets. Reviews are performed with the use of Contact Recording (CR) and Embedded Quality Review System (CQRS)

3.42.9.2
(01-01-2014)
Impact on Other IRS Offices

(1) Employees should be aware of the policies and procedures of other IRS offices that impact TSO. Some of the offices are described in this section.

3.42.9.2.1
(01-01-2025)
Taxpayer Advocate Service (TAS)

(1) The Taxpayer Bill of Rights (TBOR) was adopted by the IRS in June 2014. TBOR number 2, The Right to Quality Service, provides that taxpayers have the right to receive prompt, courteous and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, and to receive clear and easily understandable communications from the IRS;

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and to speak to a supervisor about inadequate service. IRS employees are responsible for being familiar with and acting in accord with all ten taxpayer rights. For more information about the Taxpayer Bill of Rights, see *Taxpayer Bill of Rights*.

(2)   The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico. TSO employees should follow guidance found in IRM 3.42.7.3.2, Taxpayer Advocate Service.

3.42.9.2.2
(01-01-2025)
Office of Disclosure

(1)   The Office of Disclosure administers the provisions of IRC 6103, "Confidentiality and Disclosure of Returns and Return Information." All IRS employees are responsible for ensuring that taxpayer confidentiality is protected and tax records including information returns are properly safeguarded and disclosed only as provided by law.

(2)   TSO employees are required to take measures to prevent the unauthorized disclosure of prohibited information. When providing information, verify the customer is authorized to receive it. Disclose only what is necessary when giving information to third parties. Confirm the identity of the person you are speaking to on the telephone. Follow disclosure guidelines in IRM 3.42.7.15, Authentication and Authorization Guidelines.

(3)   Answering machines and voice mail are frequently used when communicating with taxpayers, tax preparers, representatives, transmitters, filers, and other IRS employees. These systems are not secure and may not be used to transmit sensitive information, including tax information, except under the provisions of IRC 6103. Guidelines for leaving information on answering machines or voice mail may be found in IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

(4)   Governmental Liaison, Disclosure and Safeguards has developed rules to deal with disclosures of sensitive but unclassified (SBU) information (e.g., information protected by IRC 6103 or the Privacy Act) when using cell phones or other cordless devices. Refer to IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

(5)   Faxing of tax information and information returns data to other IRS offices is permitted consistent with existing internal rules. See IRM 10.5.1, Privacy Policy, and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

(6)   Employees may not use email to transmit SBU data unless they use IRS Secure Messaging system. SBU data may not be sent outside of the IRS, including to other government agencies, taxpayers, transmitters, filers or their representatives. See IRM 10.5.1.6.8, Email and Other Electronic Communications, and IRM 10.8.1.4.19.2.1, Electronic Mail (Email) Security, for general rules for email and Secure Messaging.

(7) Answers to other questions on Disclosure, the Freedom of Information Act (FOIA), and the Privacy Act, may be found in IRM 11.3.1, Introduction to Disclosure.

(8) Employees must report an inadvertent unauthorized disclosure of sensitive information, whether it be electronically, verbally or in hardcopy form, or the loss or theft of an IT or Bring Your Own Device asset, immediately upon discovery, to their manager and to one of the offices as described on the *Report Losses, Thefts and Disclosure web page.*

3.42.9.2.3
(01-01-2019)
Identity Protection and
Incident Management

(1) Privacy, Governmental Liaison and Disclosure (PGLD) works with business units to address the increase in identity theft and data loss trends and the need for an IRS authority on policy, procedure, roles, and governance policy. Identity theft is a serious crime where someone obtains personal or financial information for personal gain. The information can include but isn't limited to social security numbers, birth dates, addresses, bank account information, and even tax records including information returns.

(2) If you receive a call from a taxpayer, transmitter, or filer who has received a suspicious, bogus, or phishing email claiming to be from the IRS, advise the taxpayer, transmitter, or filer to forward the email to the electronic mailbox: *phishing@irs.gov*. The IRS doesn't initiate taxpayer communications through email. For example, the IRS:

- Doesn't request detailed personal information through email.
- Doesn't send email requesting a personal identification number (PIN), password, or similar access information for credit/debit cards, banks or other financial accounts.

(3) Refer to IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes, for additional guidance. Additional reference material is located at *Disclosure and Privacy Knowledge Base.*

(4) The office of PGLD works with other business units to provide the IRS with the tools and resources necessary to protect sensitive taxpayer and employee data including transmitter/filer information returns data from identity theft and from disclosure due to loss or unauthorized access. Refer to IRM 10.5.4.5.1, IRS Data Breach Tracking Indicator - Development and Implementation, and IRM 25.23.2.6, Closing Identity Theft Issues, for additional information.

(5) If a taxpayer has previously been in contact with the IRS and has not achieved a resolution, refer them to the IRS Identity Theft Toll Free line at 800-908-4490.

3.42.9.3
(01-01-2024)
Customer Contact
Procedures

(1) TSO employees use standardized procedures to efficiently provide consistent responses to customers. This section establishes uniform procedures for phone and written responses. Follow procedures in the following references:

- IRM 21.3.11.4.1, Responding to the Customer
- IRM 21.3.11.4.2, Referring Customers to Other Areas and Resources
- IRM 3.42.7.14.8, Personal Safety and Calls

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3.42.9.4 (01-01-2024) **Communications**	(1)	The Internal Revenue Service Restructuring and Reform Act of 1998 (IRS RRA 98), 3705(a), provides identification requirements for all IRS employees working tax related matters. Follow procedures listed in IRM 3.42.7, EPSS Help Desk Support.

(2) Use standardized procedures to efficiently provide consistent responses to customers as identified below:

- IRM 3.42.7.14, Standardized Telephone Procedures
- IRM 3.42.7.14.1, Cisco Finesse Application Desktop - Softphone
- IRM 3.42.7.14.1.1.1, Read and Technical Meeting Time
- IRM 3.42.7.14.2, Telephone Etiquette
- IRM 3.42.7.14.3, Initial Greeting
- IRM 3.42.7.14.2.1, Customer Complaints
- IRM 3.42.7.14.5, Transferring Calls and Interactions/Incidents

3.42.9.5 (01-01-2025) **Contacting the Customer - Outgoing Calls**	(1)	Although TSO generally receives calls, at times outgoing calls must be made to resolve customer problems. Refer to IRM 3.42.7.14.6, Contacting the Customer-Outgoing Calls, for guidance.

3.42.9.6 (01-01-2025) **E-help Support System (EHSS)**	(1)	EHSS is used to provide support to external customers. Contact data for information returns is retrieved from IRP Homepage, FIRE CSR, IR Application for TCC, or IRIS Application for TCC. As customers contact TSO, assistors can access their contact history contained in Interactions. For detailed information about using EHSS, refer to the following references:

- IRM 3.42.7, EPSS Help Desk Support
- IRM 3.42.7.5, Introduction to the E-help Support System (EHSS)

3.42.9.7 (01-01-2025) **Information Returns Application for Transmitter Control Code (TCC) and Information Returns Intake System Application for TCC**	(1)	To access the Information Returns (IR) Application for Transmitter Control Code (TCC) and Information Returns Intake System (IRIS) Application for TCC, the external customer must have created or have an existing IRS approved Credential Service Provider (CSP) Account. The new user will be presented with Terms of Agreement and be prompted to create a 5-digit signature PIN. This is the PIN the customer will use as their signature to electronically sign the application. Once the authentication is completed, the customer will be able to access and complete the IR Application for TCC and/or IRIS Application for TCC.

(2) The person who completes the initial IR/IRIS Application for TCC must be an individual with responsibility and authority for the business entity. They must have authority to sign initial and revised applications and are responsible for ensuring all requirements of the IRS electronic filing of information returns program are adhered to, including maintenance of the application. This individual will be known as the Responsible Official (RO). There must be a minimum of two ROs listed on the application unless the business is a sole proprietor or single member LLC/disregarded entity, in this case only one RO is allowed and one contact is required, but they may have up to 50 contacts.

(3) Information Returns (IR) Application for Transmitter Control Code (TCC) - Issuers and Transmitters who use the FIRE System are required to use the IR Application for Transmitter Control Code (TCC) to request an original or additional TCC via *www.irs.gov.* **Exception:** TCCs for Forms 1042-S and 1099 se-

ries for non-U.S. entities will remain active for these customers without the need to complete an IR Application for TCC, however, no updates can be made to the application information.

(4)   The Information Returns Intake System (IRIS) Taxpayer Portal is a modernized platform and is a system that provides a no cost online method for customers to electronically file certain information returns. The Taxpayer Portal allows the customer to enter data to create forms by either keying in the information or uploading a .csv file. IRIS Application-to-Application (A2A) method is available for bulk filers to transmit files. To use IRIS, the customer must use the Information Returns Intake System (IRIS) Application for TCC – to request an IRIS TCC for the chosen filing method(s). Issuers, Transmitters, and Software Developers are required to request an original or additional IRIS TCC using the IRIS Application for TCC on IRS.gov. IRIS TCCs can only be used for the IRIS filing method they are assigned to and are not interchangeable between filing methods. An IRIS TCC cannot be used to file with the FIRE System or AIR System.

(5)   The IR Application for TCC, and IRIS Application for TCC are online applications housed within the External Systems Access Management (ESAM) platform. The IR/IRIS Applications for TCC are accessible to the external customer via the Registered User Portal (RUP).

(6)   The IR Application for TCC is the only method available to obtain a TCC for the FIRE System. The IRIS Application for TCC is the only method available to obtain a TCC for IRIS, and the TCCs are not interchangeable. Both applications allow one application per EIN. The applications allow for assignment of multiple (approved) TCC's to a single EIN. The applications improve system security with strengthened authentication and authorization processes and improve the TCC application process with automation of improved reporting.

(7)   The IR/IRIS Application for TCC issues TCCs using the alpha numeric structure to support the FIRE System, and a different alpha numeric structure to support IRIS and downstream processes.

(8)   IR Application for TCC (only): To improve balancing for downstream processes the region code for Forms 1099 and 8596 will be randomized, and applied to a single list of available TCCs, and will no longer be assigned based on the businesses mailing address. Special Project TCCs begin with a unique number(s):

- Form 1042-S - 22
- Form 8027 - 21
- Form 8955-SSA - 6

Note: Region Codes are systemically generated. Form 1042-S defaults to Region Code 08 and, Form 8027 and 8955-SSA default to Region Code 06.

(9)   When preparing either application for submission, it is the RO who will determine who will be designated to use the company's TCC and employer identification number (EIN) to file information returns electronically on the company's behalf. The RO can also choose to be a contact. The information returns filed can be for the business on its own behalf and/or customers that the business supports. (Refer to Terms Used for the IR Application for TCC and IRIS Application for TCC for definitions of Issuer and Transmitter). The RO will enter the designated individuals into the IR/IRIS Application (as appropriate) for TCC. These individuals will be known as the Contacts. There must be

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a minimum of two and can be a maximum of 50 Contacts on the application unless the business is a sole proprietor or single member LLC/disregarded entity, in this case only one RO is allowed and one contact is required, but they may have up to 50 contacts. The Contact will not have access to the application unless the RO has also established themselves as a Contact on the application.

(10)   Contacts and the actions required are shown below:

IR Application for TCC	IRIS Application for TCC
The Contact will be required to create an account on the FIRE System to support the role they have been assigned. FIRE Accounts can't be shared between contacts. Each Contact **must** create their own FIRE Account. To take this action the RO **must** provide each Contact with the following information: • TCC • EIN • Legal Company Name **exactly** as entered on the IR Application for TCC.	Contacts are required to create a SADI account to submit returns on IRIS.

(11)   The RO also has the authority to add up to two individuals (not required) who will have the same authority as an RO with the following exceptions. The AD can't edit, add, delete an RO or submit an initial application. These individuals will be known as Authorized Delegates (AD). Their permissions will be in effect once the application has been signed by all ROs, submitted and determined to be complete.

(12)   The RO must select the form types that their business will be filing electronically. See available form types for each system in the table below.

IR Application for TCC	IRIS Application for TCC
• 1097, 1098, 1099, 3921, 3922, 5498 and W-2G • 1042-S - Foreign Person's U.S. Source Income Filing Information Returns Subject to Withholding • 8027 - Employer's Annual Information Return of Tip Filing Information Returns Income and Allocated Tips • 8955-SSA - Annual Registration Statement Identifying Filing Information Returns Separated Participants with Deferred Vested Benefits • 8596 – Information Returns for Federal Contracts Filing Information Returns (FEDERAL GOVERNMENT USE **ONLY**)	• 1097, 1098, 1099, 3921, 3922, 5498, and W-2G

(13) All individuals on the application must provide a valid social security number (SSN) or an active and valid individual taxpayer identification Number (ITIN). This information will be validated and monitored.

(14) When an application completes processing and a TCC is assigned, a letter containing the TCC will be mailed via United States Postal Service (USPS) and the TCC will be available on the Application Summary Page.

(15) Access to the IR/IRIS Applications for TCC for internal users is through the EUP and is based on the approved privilege. The assistor or manager will need to initiate an online access request via the *Business Entitlement Access Request System (BEARS)*and submit the appropriate entitlement(s). The TSO managers will determine which privileges should be requested.

Privileges	IR Application for TCC	IRIS Application for TCC
View application	PROD USER IR-TCC IVEA	PROD USER IRIS-TCC MVEA
View and Edit application	PROD USER IR-TCC IERA	PROD USER IRIS-TCC MERA

(16) A customer's request to change the status of an IR/IRIS application must be escalated. Follow the guidance in KM006156, IR Application for TCC/ KM006587, IRIS Application for TCC, as applicable.

(17) It may take up to 48 hours for the FIRE System to recognize a newly assigned IR TCC. A newly assigned IRIS TCC is available for immediate use.

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(18)   Terms Used for the IR Application for TCC and IRIS Application for TCC are defined as follows:

- Application-to-Application (A2A) – A system interface that uses Extensible Markup Language (XML) and allows information returns to be transmitted to the IRS through an authorized software package.
- Authorized Delegate - Is optional for all applications. An Authorized Delegate (AD) is an individual that is given the responsibility by the Responsible Officials to maintain and sign a revised application. An AD may not create, sign, or submit an initial application; and may not add, edit, or delete an RO. A minimum of zero and maximum of 2 individuals can be listed as Authorized Delegate.
- Business Structure - The entity type the organization chose for its structure. For example, Corporation, Sole Proprietor, Partnership, Limited Liability Corporation etc.
- Contact - An individual authorized to use the businesses TCC and employer identification number (EIN) to file information returns electronically through the FIRE System and IRIS. Contacts are responsible for answering IRS questions regarding any transmission or processing issues. Contacts are required for all applications. A Contact can't access the application. There can be a minimum of two and a maximum of 50 Contacts on the application. **Exception**: A Sole Proprietor or a Single Member LLC/Disregarded Entity can have only one RO and is only required to have one contact.
- Firm Information - Consists of the EIN, Legal Name, Doing Business as Name, Business Type, Phone Number and the address of the physical location of the firm. A Post Office (P.O.) box will not be accepted as the location of your firm. The customer may also enter an alternate Mailing Address if different than your Physical Address/location. The mailing address may include a P.O. box if applicable.
- Foreign Transmitter - There is a check box on the IR Application for TCC that allows the customer to indicate that they are a foreign transmitter. On the IRIS Application for TCC, foreign filers are identified when a foreign business address is used, and the data is supported with a Business Object Report.
- Issuer - A role in the IR/IRIS Application for TCC for a business must be a business filing their own information returns regardless of whether they are required to file electronically or volunteer to file electronically.
- Legacy TCC - A FIRE TCC that was issued prior to September 2021.
- Responsible Official - 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 initial and revised applications. They are responsible for ensuring all requirements of the IRS electronic filing of information returns program are adhered to. A Responsible Official may be responsible for more than one office. The IR/IRIS Application for TCC requires a minimum of two Responsible Officials. **Exception**: A Sole Proprietor or a Single Member LLC/Disregarded Entity can have only one RO and is only required to have one contact.
- Transmitter - A role in the IR/IRIS Application for TCC for a business that is sending electronic information returns data directly to IRS on behalf of any business. If they are also transmitting returns for their own company, in addition to transmitting returns on behalf of another business, they are considered a Transmitter.

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- Transmitter Control Code - Five alpha-numeric characters used to identify the source of a transmission of information returns. A TCC issued for the FIRE System will begin with a numeric value. TCC issued for the IRIS will begin with a 'D'.

(19) The table below describes the authorities for both external and internal user role.

Authorities	User Roles			
	RO	AD	Contact	EUP
Create Application Check box	Yes	No	No	Yes
View Application	Yes	Yes	No	Yes
Edit Application	Yes	Yes	No	Yes
- Foreign Transmitter	Yes*	No	No	Yes*
- Add, Edit, Delete RO	Yes	No	No	Yes
- Add, Edit, Delete AD	Yes	Yes	No	Edit Only
- Add, Edit, Delete Contact	Yes	Yes	No	Yes
- Request Additional TCC	Yes	Yes	No	No
Sign Application	Yes**	Yes**	No	No
Submit Application (initial)	Yes	No	No	No
Resubmit Application	Yes	Yes	No	Yes
Delete Application	Yes	Yes	No	Yes
Undelete Application	No	No	No	Yes

* Can only be edited prior to initial submission. Once submitted field is locked.
** When application is in status *Signature Required*, requires <u>either</u> all RO **or** all approved AD to sign app.

3.42.9.7.1
(01-01-2023)
Receipt of Paper Form 4419

(1) Effective August 1, 2022, paper Form 4419 became obsolete and will no longer be accepted. If the customer must make changes to their application they must use the IR Application for TCC.

(2) Enter Form 4419 information into IRP Homepage and issue Letter 5121, Incomplete Form 4419, to advise the customer to use the IR Application for TCC.

3.42.9.7.2
(01-01-2025)
IR Application for TCC and IRIS Application for TCC Workgroup Criteria

(1) The IR Application for TCC and IRIS Application for TCC supports the following workgroups. Upon generation of an IRTCC/IRISTCC Application Case, ESAM shall assign the case to one of the groups. They are IR/IRIS-TCC Daily Acceptance, IR/IRIS-TCC External Request, and IR/IRIS-TCC Continuous Acceptance that will be described in this section.

(2) IR Application for TCC and IRIS Application for TCC Workgroup Criteria is shown below:

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IR Application for TCC	IRIS Application for TCC	Action
IR-TCC Daily Acceptance	**IRIS-TCC Daily Acceptance**	Cases must be assigned daily and worked to completion.
IR-TCC External Request	**IRIS-TCC External Request**	**Action**
• Additional TCC	• Additional TCC	See below IRM 3.42.9.7.3 (3)
• Form 8596 Selected		Ensure they are Federal Agency required to file the form.
• Four or More Forms Selected		
IR-TCC Continuous	**IRIS-TCC Continuous**	**Action**

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IR Application for TCC	IRIS Application for TCC	Action
		Escalate to PM Analyst Group

(3) IR/IRIS TCC External Request Workgroup - Additional TCC (same type of TCC already assigned based on form type/transmission method/role) request received via the IR/IRIS Application for TCC will fall to IRTCC/IRISTCC External Request Workgroup for a TSO employee to review the request. The employee will determine:

- If the additional TCC request is warranted, update comments in the IR/IRIS Application for TCC with the justification for approving or denying the additional TCC requests.
- If the request is for an additional FIRE TCC of the same type already assigned, research FIRE CSR Transmitter Record screen for TIN and verify there is an active TCC, and confirm the customer's existing TCC(s) are close to or have exceeded the thousand file limit. If confirmed, continue to process the additional TCC request.
- If the reason to support the additional TCC is acceptable, take necessary steps to provide the additional TCC.
- Issue letter of denial for additional TCC request, as applicable.
- If additional TCC request is approved, an assignment of new TCC letter will systemically generate.

- If research determines the 'hit' is not accurate close the case as 'no hit.'
- If there is only one RO on the application, enter the following comment 'Application is being deleted because the sole member is deceased.' then change the Application Status to 'Deleted'.
- If the 'hit' is accurate and there is another RO on the application go to 'Associated Applications' initiate Letter 6406C, Denied Initial Acceptance to the one of the remaining ROs. Select 'Generate Letter' next to responsible official. Select paragraph 'B' and 'L' open paragraph to explain actions are needed to update their application. Leave the suitability status as 'incomplete', until response to the letter is received.
- Use fillable paragraph to state:

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'A review of your application revealed an individual listed on your IR Application for TCC is deceased. Responsible Officials or Authorized Delegates are required to revise their application within 30 days of change to any information on their application.

If your application is updated within 30 days, your TCC will remain active. No reply is required.'

- Review letter for accuracy (i.e., typos in open paragraph) click "Make Final" and then click "Send" to put the letter in queue for ESAM to send overnight to Notice Print.
- Move application to Resubmission Required to require the RO to take action and update the application.

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Presidential Executive Order 13224 of September 23, 2001, restricts participation of SDN in any financial/monetary activities in the United States including e-filing of tax returns. Identified SDNs on the SDN list of The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury can't be on an IR or IRIS TCC application as a Responsible Official.
ESAM will download the SDN list on the 1st and 15th of each month from the Dept. of Treasury server and match information from all applications, with provider option status of applied or accepted, against firms and individuals on the SDN List and generate a case with the primary issue 'Present on SDN List'. It is important that these cases be worked within 30 days of being initiated.
ESAM compares the last name and the first five characters of the first name of each Responsible Official against the Treasury SDN list.

Note: The middle initial is not part of the matching process so should not be considered when researching for potential matches on ESAM.

1. The assistor must access the *Department of Treasury* website. Then search the Office of Foreign Assets Control (OFAC) by name or entity for all potential matches present in the application case.
2. If a potential match is found, compare the search results to the IR or IRIS TCC application and IDRS.

a. Check to see if the date of birth (DoB) matches. If the DoB matches the application elevate to the appropriate Analyst Group.
b. If the DoB does not match, move suitability to pass, and close the case, with comment, 'No hit, SDN false positive.'

(6) When **Resubmission Required** falls to the IRTCC/IRISTCC Continuous Acceptance Workgroup, this is because the customer has taken an action on the application that placed it in **Resubmission Required** for 45 days. Use Letter 6509C, IR Application for TCC Resubmission Required, or Letter 6526C, IRIS Application for TCC Resubmission Required, to correspond to the customer to advise they must complete the resubmission of their application within 45 days. If no action is taken the application will be systemically deleted after 90 days.

3.42.9.7.3
(01-01-2024)
IR/IRIS-TCC Daily
Acceptance -
Acceptance Criteria
Procedures

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3.42.9.7.3.1
(01-01-2023)
Fail an IR Application for TCC or IRIS Application for TCC for No Response

(1) This subsection describes the steps to fail an IR/IRIS Application for TCC due to non-response to letter sent for additional information. If the case is assigned to you, choose "My cases". To search for cases assigned to someone else, choose "Search cases". Use the following search criteria, and click **Search**:

- Case App Type=IR TCC or IRIS TCC
- Case status=Assigned
- Case Age=30

1. Assign case(s) to work and access from "My cases"
2. From the My Case list, Click the Case ID number (hyperlink)
3. Click "View Application"

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7. Go to Application Case Overview
   Click "Mark as Worked"
   Close case

3.42.9.7.4
(01-01-2024)
IR Application for TCC De-confliction

(1) A de-confliction process is applied to EINs submitted via IR Application for TCC.

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3.42.9.7.5
(01-01-2024)
Revocation of
Transmitter Control
Code (TCC)

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3.42.9.7.6
(01-01-2023)
IR Application for TCC
Data Transfers Run
Times

(1)   The FIRE System MAG 4911 and the AMMPS MAG 32 is updated daily at 2 a.m. The MAG 4911 extract contains the TCCs created in the 24-hour window until 1 a.m. of the day. The following information is sent to FIRE:

- ESAM Indicator
- ESAM Status
- Foreign Country Indicator
- RO Name
- TCC
- EIN
- Company name
- Address
- City
- State
- Zip
- RO telephone number
- RO telephone extension
- RO Email Address

(2)   The ESAM Status can be, "A" - active, "I" – Inactive, or "D" – Drop/Delete. Effective January 2023, the data sent will include all changes made to the application, no longer restricted to status changing events.

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3.42.9.8
(01-01-2023)
Filing Information Returns Electronically (FIRE) System

(1) The FIRE System is an Internet based system. Transmitters/Issuers access and transmit files that can contain the following information returns: Form 1042-S, Form 1097-BTC, Form 1098 series, Form 1099 series, Form 3921, Form 3922, Form 5498 series, Form W-2G, Form 8955-SSA, Form 8596 and Form 8027.

(2) Program Management (PM) must review all Unified Work Requests and/or field changes for FIRE, Automated Magnetic Media Processing System (AMMPS), Information Returns Projects (IRP) Homepage, etc., prior to submission. The PM Analyst must be included in pre-coordination meetings.

(3) The address for the FIRE Production System is *https://fire.irs.gov.* The address for the FIRE Test System is *https://fire.test.irs.gov.*

(4) To access the FIRE System (Test/Production) a FIRE Account is needed. If user already has an established account, advise customer to "Log on" and follow the menu options.

(5) If the user doesn't have an established account on the FIRE System (Production and Test) they should be advised to select "Create New Account" and establish a User ID, password, personal identification number (PIN), and secret phrase. Refer to appropriate publications listed in (6) for details on connecting to the FIRE System.

(6) The following publications provide specifications to transmit forms through the FIRE System:

   - Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
   - Publication 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
   - Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
   - Publication 1516, Specifications for Electronic Filing of Forms 8596, Information Returns for Federal Contracts
   - Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants and Deferred Vested Benefits

3.42.9.8.1
(01-01-2023)
FIRE Customer Service Representative (CSR) Application

(1) FIRE CSR is an application used by TSO employees to assist FIRE System Customers. CSR allows the employees to monitor and assist the customers with the electronic information returns files transmissions. CSR also supports the Transmitter Record screen that is used by employees to assist with password, PIN, and secret phrase resets, and answer questions regarding the customers' file statuses.

(2) The Transmitter Record screen provides employees with the following research elements:

   - FIRE UserID
   - UserID Contact Name
   - Company Name
   - TCC
   - TIN
   - UserID Contact Phone Number
   - UserID Email Address

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(3)   The Transmitter Record screen provides the different components needed to research elements of the FIRE Account information:

- FIRE UserID
- UserID Contact Name
- UserID Email Address
- UserID telephone number and extension

(4)   In addition to research, you can provide the following support to FIRE Account holders: password, secret phrase and PIN reset, which includes access to password, PIN and log history, and links to shipment record files submitted on behalf of the supported EIN. TCC Application information available:

- ESAM Indicator if the indicator is present the application is from the IR Application for TCC.
- ESAM TCC Status can be Active, Inactive, Drop/Delete
- Foreign Country Indicator
- RO Name
- TCC
- TIN
- Company Name
- Mailing Address
- City
- State
- Zip
- RO Telephone number and extension
- RO Email Address
- Last Used Date - the last day the EIN and TCC combination was used.

(5)   The TCC Application portion of the transmitter record screen provides FIRE Account usage statistics as it relates to the TCC and EIN combination. There are also links to the list of users who created FIRE Accounts, and upload list files (shipment records), that have been submitted on behalf of the EIN/TCC combination and provides TCC statistics for the TCC/EIN combination. FIRE UserID Statuses are checked when various actions have been taken, such as change password, change secret phrase, change PIN, PIN Locked, enabled, active, update email. Do Not Delete is also a function listed, however, this action is related to the TCC application and not the FIRE Account, and its use is restricted.

3.42.9.8.2
(01-01-2024)
FIRE System Annual
Clean-Up

(1)   To maintain system and data integrity, the FIRE System will run an annual system clean-up of special projects, Publication 1220 form families, Form 8596 both FIRE Accounts, and TCCs not used to electronically file in the previous three years (does not include current year and does not include FIRE Accounts that are used solely for the submission of the FIRE Fill-in extension of time request).

(2)   Effective tax year 2023, TCCs belonging to non-U.S. entities who cannot obtain a SSN or ITIN will be preserved so that they will be allowed to continue filing electronically via the FIRE System, until the IRS develops a suitable authentication process for this population.

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3.42.9.8.3 (01-01-2023) **Combined Federal/State Filing Program**	(1)	Effective September 25, 2022, an IR Application for TCC is needed to participate in the CF/SF Program.
	(2)	Transmitters/Issuers using the FIRE System may voluntarily participate in the Combined Federal/State Filing Program (CF/SF) when transmitting files through the FIRE System. When they are approved to use the CF/SF program, electronic file data is forwarded to participating states.
	(3)	For approval, the transmitter/issuer must submit a good test file coded for this program. A good test file will receive a file status of **Good Federal /State Reporting**.
	(4)	A test file is only required for the first year a transmitter/issuer participates in the program; however, it is highly recommended a test file be submitted every year.
	(5)	Records in the test and actual file must conform to current procedures.
	(6)	The following information returns may be filed under the CF/SF Program:

- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099 K, Payment Card and Third-Party Network Transactions
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 5498, IRA Contribution Information

(7) Refer to Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for a list of participating states and guidelines.

(8) Refer state coordinators to the *Combined Federal/State Filing (CF/SF) Program State Coordinator Information FAQs* located on the *Filing Information Returns Electronically (FIRE)* webpage.

3.42.9.8.4 (12-07-2021) **Test Files**	(1)	Encourage filers to submit a test file to ensure their hardware and software are compatible with IRS systems. Generally, filers are not required to submit a test file to transmit files electronically through the FIRE Production System. Provide the following guidance:

- Filers who choose to submit electronic test files must point their browser to *https://fire.test.irs.gov.*
- Available dates for testing can be found in FIRE System (Production and Test), and at *Filing Information Returns Electronically (FIRE).*
- Actual taxpayer information should not be sent to the FIRE Trading Partner Test (TPT) System.

3.42.9.8.5 (01-01-2025) **FIRE Secret Phrase**	(1)	FIRE System Accounts (Production and Test) require the user to create a secret phrase to enable the user to reset their own password. Provide customers the following guidelines:

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- Go to "Create FIRE System Account Secret Phrase" screen and complete all required fields (*).
- Secret phrase must be 8-20 characters with no spaces containing one uppercase, one lowercase, one numeric, and one special character.
- Special characters allowed: "#?!@$%^&*.,'-."
- Secret phrase can't contain the User ID or password.
- Enter the validation code (CAPTCHA) exactly as shown in the text box, check authorization box and select "Create."
- Upon entering all required data, the message, "Your Secret Phrase has been successfully created! "is generated.

(2) If a FIRE Account has been established with a secret phrase and the customer has forgotten their password, provide the following guidance:

- At the FIRE System Log On screen, Click on "Forgot Password."
- At the *FIRE System Forgot Password* screen enter all of the required information and select *Login.*
- Follow prompts to *Change Your Password* with the specified criteria.

(3) FIRE Accounts are locked when the user exceeds the login attempts with the secret phrase. Users are prompted to call the IRS to reset their secret phrase. Refer to IRM 3.42.9.8.6, FIRE Account User Identification (ID), Password, and Secret Phrase Problems.

3.42.9.8.6
(01-01-2025)
FIRE Account User Identification (ID), Password, and Secret Phrase Problems

(1) If customer says their User ID, password, and/or secret phrase don't match or their FIRE Account is locked, determine if access is for the FIRE Production or Test System. Verify user information in the FIRE CSR Application:

a. Search "Transmitter Record" screen by TCC, User ID or TIN.
b.   Locate the company name under the Transmitter Record Search Results generated list.
c. If no record is found and the user still thinks they have an account on the system, search by EIN.

Note: The User ID criteria requires a minimum of 8 and maximum of 25 alpha numeric characters with no special characters and no spaces. The first time the customer logs on they will be prompted to update their User ID if it doesn't meet the criteria.

(2) If you locate the User ID, reset the password to Fire-1234 and provide the temporary password to the customer. The customer must create a new password when signing in with the temporary password. Passwords must contain 8-20 characters and include at least one uppercase letter, one lowercase letter, one number, and one special character (#?!@$%^&*.,'-). Passwords can't contain the User ID. Users must change their passwords every 90 days and can't use the previous 24 passwords. Confirm the customer can log into the FIRE System and change their password.

(3) If you locate the User ID, reset the secret phrase. The secret phrase must contain 8-20 characters with one uppercase letter, one lowercase letter, one number, and one special character (*#?!@$%^&*.,'-*) with no spaces. The secret phrase can't contain the User ID. The customer must create a new secret phrase when signing in with the temporary secret phrase. Confirm the customer can log into the FIRE System and change their secret phrase.

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(4)   If the User ID isn't located, the customer must create a new account.

Note: The Contact will be required to create an account on the FIRE System to support the role they have been assigned. FIRE Accounts can't be shared between contacts. Each Contact **must** create their own FIRE Account. To take this action, the RO **must** provide each Contact with the following information: TCC, EIN & Legal Company Name **exactly** as entered on the IR Application for TCC.

3.42.9.8.7
(12-07-2021)
User Personal
Identification Number
(PIN) Problems

(1)   All FIRE Account PINs are required to be ten unique numbers. FIRE will not allow the same number or alphas to be used and can't be in ascending or descending order. Established accounts that don't meet the criteria will be prompted to update their PIN when they log into the FIRE System.

(2)   If a customer calls stating they don't know their PIN or are entering an incorrect PIN, search by the customer's User ID on the Transmitter Record screen. Verify the company name. Reset by entering 8664557438 in the "New PIN" field. Explain the PIN has been reset, the FIRE System will force them to change it when they log on.

3.42.9.8.8
(01-01-2025)
Resolving Transmitter
Control Code (TCC)
Inquiries

(1)   FIRE customers may contact TSO to inquire about issues associated with their TCCs, such as:

- Forgotten TCC
- TCC, EIN, and legal company name mismatch

3.42.9.8.8.1
(01-01-2025)
Forgotten Transmitter
Control Code (TCC)

(1)   If a customer calls because they don't remember their TCC, search for the EIN in FIRE CSR Transmitter Record to determine if the customer has a TCC issued prior to September 26, 2021 (ESAM Indicator field is blank), or if they have a completed IR Application for TCC (ESAM) Indicator field contains "X").

- If the TCC is found and was assigned prior to September 26, 2021, authenticate and provide the TCC to the authorized customer.
- If the TCC is found and was assigned after September 25, 2021, advise the customer that an RO or AD listed on the IR TCC application must retrieve the TCC from the application, or authenticate the customer per entity type and provide the exact legal business name if the customer passes.
- If a TCC isn't found, advise the customer to submit an IR Application for TCC to obtain a new TCC.

3.42.9.8.8.2
(01-01-2025)
TCC, EIN, and Legal
Company Name
Mismatch

(1)   If a customer calls stating they cannot log on to FIRE and they received the error message "Information does not match", perform a search using the TCC and/or EIN in FIRE CSR Transmitter Record screen and verify with the customer that they used the correct TCC, EIN, and exact legal business name when attempting to log on.

- If an incorrect EIN was used, advise the customer that they must log on using the EIN associated with the TCC, not the EIN of the company they are submitting for. A TCC is issued to only one specific EIN and can transmit files for as many companies as needed.
- If an incorrect TCC was used, follow IRM 3.42.9.8.8.1, Forgotten Transmitter Control Code (TCC).

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- If an incorrect legal business name was used and the ESAM Indicator field contains "X", advise the customer that an RO or AD listed on the IR TCC application must retrieve the exact legal business name from the application, or authenticate the customer per entity type and provide the exact legal business name if the customer passes.
- If an incorrect legal business name was used and the ESAM Indicator field is blank, use the EPSS Authentication and Authorization (AA) job aid for FIRE TCC to authenticate the customer using two of the additional probes listed for TCCs issued prior to September 26, 2021. If the customer passes authentication/authorization, provide the exact legal business name.
- If the TCC and EIN are not found, advise the customer to submit an IR Application for TCC to obtain a new TCC.

3.42.9.8.9
(01-01-2024)
Request for FIRE System Data

(1) FIRE System data older than 7 years will be archived off. If a request for data older than 7 years, is received elevate or direct the requestor to the Operation Support (OS) Staff. Operation Support will evaluate the data request and direct to the appropriate function for research. As part of the evaluation identify if the request is for records or files. If a record for an individual person using an SSN is requested this information cannot be provided, it is not part of the FIRE System processing. FIRE is not the system of record for individual taxpayer records. In these instances, the requestors can be directed to Information Returns Master File (IRMF), Information Returns Database (IRDB),and/or Compliance Data Warehouse (CDW).

(2) Upon receipt of a request for FIRE System data, the data requests must be controlled by Operations Support using the External and Internal Request Log. The log is used to document and monitor all requests. The log consists of the following fields:

- OS Control Number – consists of 4-digit fiscal year (2023) and 3-digit sequential number (001) to appear as 2023-001
- Date Request Received - (MM/DD/YYYY)
- Requestor Name – Enter First and Last Name
- Requester's Organization – For example, Criminal Investigation (CI), Revenue Integrity and Compliance (RIC), Department of Justice (DOJ), Chief Counsel (CC), IRS Compliance, etc.
- Taxpayer Name
- Tax Year of Request – The tax year provided by the requestor
- TCC
- EIN
- Filing year
- Form type, if relevant to the request
- Specific dates if available
- Court case number or case identifier/number if not related to court case but some other inquiry
- Employee Assigned – Name or SEID of the employee responsible for retrieving the data
- Summary of Documents Provided by the assigned employee – Provide a list of information provided (for example, shipment record, file name, record from fraud table, log file, etc.)
- Date Provided to Requestor – Enter the date the employee provided the information to the requestor.

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(3)   Operations Support will evaluate the data request and control the request to the appropriate function for research. When the research is complete it will be returned to Operations Support for review and controlled back to the requestor.

3.42.9.9
(01-01-2014)
Special Projects

(1)   This section describes the requirements for the receipt and electronic processing of:

- 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

3.42.9.9.1
(12-07-2021)
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

(1)   The FIRE System receives electronically filed Form 1042-S information returns from withholding agents and transmitters. The FIRE System is the intake that passes the data to the Chapter Three Reporting (CTW) database. TSO employees assigned to Special Projects are responsible for addressing customer contacts regarding electronic filing of Form 1042-S.

Note: Financial institutions that are required to report payments made under Chapter 3 (and Chapter 4 for payments made after June 30, 2014) must electronically file Forms 1042-S regardless of the number of forms filed.

(2)   Electronically filed Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, are due by March 15 of the year following the calendar year for which the payment(s) subject to reporting was made.

(3)   Access FIRE Administrative Reports on a daily basis. Identify bad files and the condition for incompatibility. For resolution of bad files, refer to IRM 3.42.9.9.4.6, Electronic Output Network System (EONS), and IRM 3.42.9.9.4.9, Changes to Special Projects Error Codes.

(4)   Large Business and International is the business operating division for Form 1042-S.

(5)   Refer to *Publication 1187, Specifications for Electronic Filing of Form 1042-S,* for additional information.

3.42.9.9.1.1
(01-01-2016)
Form 1042-S, Data Verification Procedures

(1)   Prior to daily processing, verify all transmitted files in FIRE CSR have been forwarded for processing via SPS1101.

(2)   If the transmission has been received, has a status of "Not Yet Processed", and doesn't reside within the SPS1101 file, refer to IRM 3.42.9.9.4.8, Correcting Errors Within the SPS1101.

3.42.9.9.2
(01-01-2025)
Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

(1)   The FIRE System receives electronically filed Form 8027, Employer's Annual Information Return of Tip and Allocated Tips, from transmitters and employers who operate food and beverage establishments and are required to file. The FIRE System is the intake that passes the data to the Allocated Tip Monitoring database. TSO employees assigned to Special Projects are responsible for addressing customer contacts regarding electronic filing of Form 8027.

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(2) Electronically filed Forms 8027 are due by March 31 of the year following the calendar year for which the returns are filed.

(3) Form 8027 is required only for establishments that are located in the 50 states or in the District of Columbia.

(4) Form 8027 isn't required for establishments:

- Operated for less than one month in any calendar year or that had 10 or fewer employees.
- Where tipping isn't customary (for example, cafeterias).
- Where 95 percent of total sales are other than carry-out sales or sales with a service charge of 10 percent or more.

(5) Access FIRE Administrative Reports daily. Identify bad files and the condition for incompatibility. For resolution of bad files, refer to IRM 3.42.9.9.4.6, Electronic Output Network System (EONS), and IRM 3.42.9.9.4.9, Changes to Special Projects Error Codes.

(6) Refer to *Publication 1239,* Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, for additional information.

3.42.9.9.3
(12-07-2021)
Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

(1) The FIRE System receives the electronically filed Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, from transmitters and plan administrators required to file under IRC 6057(a). The FIRE System is the intake that passes the data to the Unisys database. TSO employees assigned to Special Projects are responsible for addressing customer contacts regarding electronic filing of Form 8955-SSA.

(2) Electronically filed Form 8955-SSA returns are due by the last day of the seventh month following the last day of the plan year. An extension is available. Refer to *Instructions for Form 8955-SSA.*

(3) TSO receives electronically filed Form 8955-SSA through the FIRE System from plan administrators.

(4) Tax Exempt and Government Entities (TEGE) is the business operating division for Form 8955-SSA.

(5) Identify bad files and the reason for incompatibility. Refer to IRM 3.42.9.9.4.9, Changes to Special Projects Error Codes, for resolution.

3.42.9.9.3.1
(01-01-2018)
Form 8955-SSA Data Verification Procedures

(1) Prior to daily processing, verify all transmitted files on FIRE CSR have been forwarded for processing via SPS1101. To add or remove files, refer to IRM 3.42.9.9.4.8, Correcting Errors Within the SPS1101.

Note: Forms 8955-SSA required to be filed for plan years that begin on or after January 1, 2024, must be filed electronically if the filer is required to file 10 returns of any type during the calendar year that includes the first day of the plan year. Forms 8955-SSA required to be filed for plan years that begin before January 1, 2024, must be filed electronically if the filer is required to file 250-returns of any type during the calendar year that includes the first day of the plan year. Refer to Treas. Reg. 301.6057-3.

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(2)   Refer to *Publication 4810,* Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, for additional information.

3.42.9.9.4
(01-01-2016)
Special Projects Processing and Reports

(1)   The FIRE System provides file status results, error codes and reports to assist with the processing of files. This section contains details and procedures to assist with the transmission of files.

3.42.9.9.4.1
(01-10-2022)
Checking the File Status of Form 1042-S, Form 8027, and Form 8955–SSA

(1)   When a special projects file is submitted, one of the statuses below will be displayed:

Status Code	Explanation
Not Yet Processed	The file has been received, but not yet processed on the CTW/ATM/Unisys Mainframe.
Bad	The file contained fatal errors, or the file identified the following: The file needs to be replaced, unless the transmitter says there will be no replacement.
Good	The file is good and if the transmitter agrees the number of payees displayed is correct, no further action is required by the transmitter. The file will be released for downstream processing after 10 calendar days unless the filer contacts TSO within the time frame. If the transmitter discovers incorrect information within the file, the filer must submit an amended or corrected file.
Good, Released with Error Status (Form 8955-SSA Only)	The file has been released to mainline processing; however, the file contained errors. This file status is a result of the file not being replaced by another original within 60 days.
Superseded (Form 8955-SSA only)	This status is assigned to a bad file when it is replaced by a new submission of the same type. The superseded status is also assigned to a good file when it is replaced by an amended file, submitted to correct errors in the good file.
Closed, No Replacement Expected	The transmitter of this file has contacted us and requested the file be closed. No replacement file is expected.

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3.42.9.9.4.2 (01-10-2022) **Making a Good File Bad for Replacement for Form 1042-S and Form 8027**	(1) Verify the File Status reflects "Good, Not Released" on FIRE CSR. • Search by TCC on the main menu. • Select the filename. Otherwise, if only one file exists, the shipment record will be displayed. (2) If the file status shows "Good" and 10 calendar days have not passed, enter a comment, the customer's name, your initials, and the date. Select "Special Projects Bad." (3) If the file status reflects "Good" and it is past the 10 calendar day hold period, advise the filer that an amended or corrected file must be sent.
3.42.9.9.4.3 (01-01-2025) **Viewing a Special Project File in 3.4 on the Mainframe**	(1) All TSO employees who need access to view Federal Tax Information (FTI) to perform the duties below must request executive approval through management. When the approval is granted, the 'IT Logical Access Request to Federal Tax Information Template' must be retained electronically or on paper for two years after the permission has expired and access removed. Reference: General Records Schedule (GRS) 4.2, Item 030. (2) If the transmitter contacts TSO about a file that is bad, request the assigned file name or the TCC. (3) For special projects the first, or first and second number of the TCC identify the form type supported by the TCC as follows: • 22 - Form 1042-S • 21 - Form 8027 • 6 - Form 8955-SSA (4) Access FIRE CSR application: • Enter the TCC in the search field. • Select the appropriate filename. Otherwise, if only one file was sent, the shipment record will display. Provide the transmitter the error code and explanation displayed. (5) If further details or examples are needed, view the file on 3.4 on the mainframe:

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(6) Specifications for amended returns are located in the publication relevant for the form.

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3.42.9.9.4.4
(12-08-2020)
Special Projects FIRE
Tier-2 Processing

(1)   The following conditions prevent the processing of a file and result in the issuance of an email with a Tier-2 error message:

If	Then
a file did not contain a complete set of T, W, Q, C, and F records,	13 error is produced.
a file contains multiple files compressed into one file,	15 error is produced.
a file can't be decompressed,	17 error is produced.
an executable file is sent,	22 error is produced.
a file is in PDF format,	73 error is produced.
a file is in Word or Excel format,	74 error code is produced.
a file is for Form 8955-SSA and T record isn't the first record,	86 error code is produced.
a file is in EBCDIC format,	A2 error is produced.
a file is W-2 data,	A3 error is produced.

3.42.9.9.4.5
(01-01-2016)
Processing Special
Projects Multiple Virtual
Storage (SPS MVS)
Errors

(1)   Review the SPS MVS Errors on the FIRE Test System daily during the testing period to ensure errors for Special Project files are resolved. Follow the procedures listed below to resolve errors identified:

- Select "Data Processing", "SPSMVS Errors" and "Details."
- If the errors appear to be acceptable, select "Merge."

(2)   If there are numerous errors, go to the 3.4 on the mainframe. Review errors to identify if the file contains an incorrect record length, non-form data, etc., causing the generation of incorrect errors. Delete, edit or add error codes accordingly. Select "Merge."

(3)   Go to 3.4 on the mainframe and identify a count of the total number of records in the file. Perform an "edit" on the file. The number of records is the last number on the left side of the screen.

(4)   On the shipment record, enter the correct number of records in the record count. Enter comments and update the record.

(5)   Return to the MVS error. Select "Reprocess" under "Details."

3.42.9.9.4.6
(01-01-2016)
Electronic Output
Network System (EONS)

(1)   Utilize EONS as an additional resource to verify processing results from the Unisys system for Form 1042-S and Form 8027.

(2)   Select MCC, year, month and appropriate letter for the form:

- Form 1042-S - Letter *C* represents the first letter in processing Chapter Three Withholding (CTW).
- Form 8027 - Letter *A* represents the first letter in processing of Allocated Tips monthly (ATM).

(3)   View Form 1042-S CTW processing for the month and year specified. Enter *CTW* in the box at the top right of the application. There will be one entry with the filename of CTW01 for each file processed.

(4)   View Form 8027 ATM processing for the month and year specified. Enter *ATM* in the box at the top right of the application. There will be one entry with the filename of ATM01.ATM0142.28PSC for each file processed.

3.42.9.9.4.7 (01-01-2016) **SPS1101 File Description**	(1) The SPS1101 is a holding area for the daily pre-processing of the CTW-11, ATM-11, and SSA-11. When files are received, they reside on the main database as "Not Yet Processed" within the SPS1101 file. Check these two areas daily and verify the file is included in the daily CTW-11, ATM-11, and SSA-11 pre-processing file.

(2)   Move files that were not included in the daily CTW-11, ATM-11, and SSA-11 pre-processing file back into the SPS1101 file to be processed.

(3)   The SPS1101 file is emptied for processing Monday through Friday at 2:45 a.m. (ET).

3.42.9.9.4.8 (01-01-2016) **Correcting Errors Within the SPS1101**	(1) If the transmission has been received, has a status of "Not Yet Processed," and doesn't reside within the SPS1101 file, add the transmission to SPS1101 as it will not automatically be submitted for processing. Take the following steps:

- Verify the file has moved to the mainframe.
- Select the file you wish to insert to SPS1101 from the main menu.
- Select **"Put in 1101 or AWX0802".**
- Select SPS1101 under CSR Functions.
- Verify the file was inserted.

(2)   If a transmission has been received, has a status of "Not Yet Processed," and resides within the SPS1101 file, remove the transmission to stop processing. Take the following actions:

- Select SPS1101 under CSR Functions.
- Select the check box prior to the filename.
- Select **"Delete"** for the checked rows.
- Return to CSR/FIRE main menu.
- Search for the file deleted from SPS1101.
- Using the drop-down menu, select **"Special Projects Status Bad".**
- Enter BZ. The file should show **"Closed No Replacement Expected".**

(3)   If a transmission has been "Closed with No Replacement Expected", document the reason the file was not processed, your initials, and the date in the comment box.

3.42.9.9.4.9 (01-01-2023) **Changes to Special Projects Error Codes**	(1) To correct any special projects files using the M1711 table take the following steps, select:

a.   CSR Functions
b.   M1711
c.   Add New

(2)   Add the following information:

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a.   Filename (ex. TEST.22XXX.0001)
b.   Type = M
c.   TCC number (ex. 22XXX)
d.   Processing date (ex. 11/20/201X)
e.   Record Count
f.   Error indicator (check box)
g.   Select Save

(3)   The upper right corner of the screen shows "Successful Insert." Select:

a.   FIRE/CSR Functions
b.   T2 Errors
c.   SPS MVS errors (should show filename just entered)
d.   Details
e.   Add - Enter Error, Count, and Sequence
f.   Select Merge

(4)   Go back into the Main FIRE/CSR application. Search the TCC files just altered and verify the proper information has been updated.

3.42.9.9.4.10
(01-01-2016)
Special Projects Correspondence

(1)   Status of Form 1042-S files are provided to a valid email address to the transmitter the day after pre-processing of CTW has been completed as follows:

a.   Each weeknight the CTW-17 (status file) is sent from the CTW program to the FIRE/CSR application.
b.   Monday - Friday (excluding holidays) at 2:30 a.m. (ET), the FIRE/CSR application reads the CTW-17 status file and updates the FIRE database with the appropriate error codes received during prior day processing.
c.   At 11:45 p.m. (ET), the file status emails are released to the transmitters with notification of "Good" or "Bad" files.

(2)   Status of Form 8027 files are provided by email to the transmitter the day after pre-processing of ATM has been completed as follows:

a.   Each weeknight the ATM-01 (status file) is sent from the ATM program to the FIRE/CSR application.
b.   Monday - Friday (excluding holidays) at 2:30 a.m. (ET), the FIRE/CSR application reads the CTW17 status file and updates the FIRE database with the appropriate error codes received during prior day processing.
c.   At 11:45 p.m. (ET), the file status emails are released to the transmitter with notification of "Good" or "Bad" files.

(3)   The status of Form 8955-SSA files are provided by email to the transmitter the day after processing has been completed as follows:

a.   The SSA-17 (status file) is sent to the FIRE/CSR application.
b.   At 9:45 p.m. (ET), the FIRE/CSR application reads the SSA-17 status file and updates the FIRE database with the appropriate error codes received during processing.
c.   At 11:45 p.m. (ET), the file status aimless are released to transmitters with notification of "Bad" files.

(4)   For all files submitted via the FIRE CSR application, it is the filer's responsibility to check the status of their file within five business days to verify the results of transmissions.

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Note: Filers are granted 60 days from the date of the original submission to replace a bad file.

3.42.9.9.4.11 (01-01-2023) **Special Projects Reports**	(1) A cumulative report of good/bad files may be requested from internal and external stakeholders. Generate a report from FIRE CSR. Select the following:

    a.   CSR Functions
    b.   Administrative Reports
    c.   Cumulative Report
    d.   Generate

(2) View reports by date of receipt in FIRE CSR. Select the following:

    a.   CSR Functions
    b.   Administrative Reports
    c.   Special Projects by Date

(3) Filter according to file type. Select one of the following:

- CTW - Form 1042-S
- ATM - Form 8027
- SSA - Form 8955-SSA

(4) Review Form 8027 for errors by using the Administrative Reports Special Projects by Date, at the beginning of the filing season to ensure errors produced from FIRE and ATM processing are accurate. Analyze errors, identify trends, and compare the report with FIRE CSR programming updates for accuracy.

Note: ATM post-processing is completed every Thursday at 11:45 a.m. (ET). This processing contains all files that have been pre-processed as good, held for ten days, and are ready to be released.

3.42.9.10 (01-01-2024) **Form 8508, Application for a Waiver from Electronic Filing of Information Returns**	(1) Form 8508 is used to request a waiver from filing information returns electronically for the current tax year.

- A request for a waiver should be submitted at least 45 days before the due date of the return(s) for which a waiver is being requested.
- Form 8508 **must** be received by the due date of the return(s). Special consideration is given to filers who can't send replacement electronic files when data was rejected by Social Security Administration (SSA) and/or the IRS. These filers may submit a waiver request after the due date of the return.

(2) If the filer is required to submit information returns electronically and fails to do so, and there isn't an approved waiver on record, the filer may be subject to a penalty for failure to file. For information returns required to be filed on or after January 1, 2024, Treas. Reg. section 301.6011-2(c)(1) provides the general rule that electronic filing requirements for information returns don't apply to taxpayers who are required to file fewer than 10 information returns during a calendar year. Treas. Reg. section 301.6011-2(c)(4) provides that for purposes of determining whether a taxpayer meets the 10-return threshold, all information returns described in Treas. Reg. sections 301.6011-2(b)(1) and (b)(2) (Form 1042–S, Form 1094 series, Form 1095–B, Form 1095–C, Form 1097–BTC, Form 1098, Form 1098–C, Form 1098–E, Form 1098–Q, Form

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1098–T, Form 1099 series, Form 3921, Form 3922, Form 5498 series, Form 8027, Form W–2G, Form W-2, Form 499R-2/W-2PR, Form W-2VI, Form W-2GU, and Form W-2AS) are counted in the aggregate. For information returns required to be filed before January 1, 2024, Treas. Reg. section 301.6011-2(c)(1) provides the general rule that electronic filing requirements for information returns don't apply to taxpayers who are required to file fewer than 250 information returns during the calendar year. For information returns required to be filed before January 1, 2024, the 250-return threshold in Treas. Reg. section 301.6011-2(c)(1) applies separately to each type of information return. For example, a taxpayer who is required to file 200 Forms 1099-DIV and 350 Forms 1099-MISC is required to file the Forms 1099-MISC electronically but not the Forms 1099-DIV for information returns required to be filed before January 1, 2024.

Exception: Financial institutions that are required to report payments made under Chapter 3 (and Chapter 4 for payments made after June 30, 2014) must electronically file Forms 1042-S regardless of the number of forms to be filed. For Forms 1042-S required to be filed on or after January 1, 2024, most taxpayers who are not financial institutions are only required to electronically file Forms 1042-S if they are required to file 10 or more information returns described in Treas. Reg. sections 301.6011-2(b)(1) and (c).

3.42.9.10.1
(01-01-2024)
Processing Form 8508

(1) Verify Form 8508 is timely filed and signed. Deny late and/or unsigned waiver requests.

(2) Perform an initial review of Form 8508. Verify blocks 1 through 10 on the form are complete. If block 6 is checked yes, then block 5 can be left blank. Otherwise, if the required information is omitted, a denial letter is systemically issued to the requestor stating the reason for the denial. The requestor may resubmit Form 8508 for reconsideration within 30 days from the date of the letter, 60 days for overseas filers.

(3) Accept Form 8508 with an attached explanation for one of the following:

Reason For Waiver	Action
The use of the technology required to file electronically conflicts with religious practices or beliefs.	Blocks 5, 7, 8 and 9 can be left blank as there is no financial hardship. Continue to step 4.
Financial hardship in which the cost of filing the information returns electronically, exceeds the cost of filing the returns on other media.	Block 9 must be completed. Additionally, current cost estimates from two service bureaus or other third parties must be attached. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades, programming, or costs to prepare or obtain assistance to meet and comply with electronic filing requirements. Continue to step 4.

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Reason For Waiver	Action
Rural filers without access to internet or filers that lack digital literacy.	Block 9 must be completed. Additionally, current cost estimates from two service bureaus or other third parties must be attached. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades, programming, or costs to prepare or obtain assistance to meet and comply with electronic filing requirements. Continue to step 4.
Business suffered a catastrophic event in a Federally Declared Disaster area that made the business unable to resume operations or made necessary records unavailable.	A Federally Declared Disaster area does not require block 9 to be completed nor a cost estimate be provided. Continue to step 4.
Fire, casualty, or natural disaster affected the operation of the business.	Fire, casualty, or natural disaster does not require block 9 to be completed nor a cost estimate be provided. Continue to step 4.
Death, serious illness, or unavoidable absence of the individual responsible for filing the information returns affected the operation of the business.	Death, serious illness, or unavoidable absence does not require block 9 to be completed nor a cost estimate be provided. Continue to step 4.
Business was in its first year of establishment.	First year of business does not require block 9 to be completed nor a cost estimate be provided. Continue to step 4.
Foreign entity who is unable to file electronically due to inability to obtain software, third party provider, or other issues outside of their control.	Foreign entities who are unable to file electronically due to inability to obtain software, third party provider, or other issues outside of their control are not required to complete block 9 nor a cost estimate be provided. Continue to step 4.

Deny waivers that include reasons other than those listed in the above matrix.

(4)   Search the waiver database to review the filer's waiver history. Destroy duplicate requests as classified waste.

(5)   Enter an original waiver request into the Waiver database located in IRP Homepage.

- Document the control number and two-digit code on the upper-right corner of Form 8508.

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- Verification of data may be performed under "Record Verified."
- If block 6 is checked yes, record the issuer name and taxpayer identification number (EIN/SSN) in an electronic spreadsheet. The spreadsheet should be kept on SharePoint or other repository that is backed up. Provide the Office of Servicewide Penalties a copy of this spreadsheet by the first of May of each filing season.

(6)   Print and mail applicable Letter 5382, Waiver Approved or Letter 5383, Waiver Denied.

(7)   Search on the TIN or control number from the Waiver database menu for a reconsideration of a denied waiver. Select Reconsideration and enter Form 8508 information. Document the control number and two-digit code on the upper-right corner of Form 8508. Filers have 30 days from the date of the letter to respond; 60 days for overseas filers to respond.

(8)   File Form 8508 by control number.

(9)   Follow the procedures below when the "N" run programs are ready to process waiver requests and post to the Payer Master File (PMF):

   a.   Select "Unload the Approved Waiver Requests."
   b.   Enter cycle (01 through 52) for the mainframe processing.
   c.   Select the start date and end date from the calendar.
   d.   Select "Unload Data."

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3.42.9.11
(01-01-2019)
Information Returns
Extension Request
Processing

(1)   This section provides procedures to process information returns extensions identified below:

- Extension of Time for Recipient Copies of Information Returns
- Automatic 30-day Extension to File Information Returns
- Additional 30-day Extension to File Information Returns
- Non-automatic 30-day Extension to File Information Returns

(2)   Paper Form 8809, Application for Extension of Time to File Information Returns, (For Forms W-2, W-2G, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8027), are processed at the Ogden Service Center.

3.42.9.11.1
(01-01-2025)
Reporting Requirements

(1)   If the filer fails to comply with reporting requirements on or before the due date of the return, a late filing penalty may be imposed.

(2)   Use the table below to identify the due date for filing information returns, issuing recipient copies, and determining if an extension has been submitted timely.

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Form	Paper Due Date	Electronic Due Date	Due Date Recipient
Form 1042-S	March 15	March 15	March 15
Form 1097-BTC	February 28	March 31	On or before the 15th day of the 2nd calendar month after the close of the calendar month in which the credit is allowed.
Form 1094-C	February 28	March 31	n/a
Form 1095-B	February 28	March 31	January 31
Form 1095-C	February 28	March 31	January 31
Form 1098 series	February 28	March 31	January 31
Form 1099-NEC	January 31	January 31	January 31
Form 1099 series Exception	February 28	March 31	January 31*
Form 3921	February 28	March 31	January 31
Form 3922	February 28	March 31	January 31
Form 5498	May 31	May 31	Jan. 31 or May 31**
Form 5498-SA	May 31	May 31	May 31
Form 5498-ESA	May 31	May 31	April 30
Form 8027	February 28	March 31	January 31 (shown on W-2)
Form W-2G	February 28	March 31	January 31
Form W-2 (filed with SSA)	January 31	January 31	January 31

* February 15 - Forms 1099-B, 1099-S, 1099-MISC (if amounts are reported only in Box 8 or 14), 1099-LS (for reportable policy sale payment recipient (but for issuer, January 15, or earlier as required by Treas. Reg. 1.6050Y-2(d)(2)(i)(A)), and Form 1099-SB (except as provided in Treas. Reg. 1.6050Y-3(d)(2)).

** January 31 - for value of account and May 31 for contributions

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(3)   If a due date falls on a Saturday, Sunday, or legal holiday, the filing date is the next business day.

(4)   If a filer of information returns is unable to submit the data by the filing date, Form 8809, Application for Extension of Time To File Information Returns may be submitted by the following methods:

- FIRE System - Fill-in (30-day automatic extension of time only) FIRE TCC is required
- FIRE System - Electronic file (30-day automatic extension of time only) FIRE TCC is required
- Mail paper Form 8809 to Ogden Service Center

3.42.9.11.2
(01-01-2025)
Extension of Time for Recipient Copies of Information Returns - Paper Inventory

(1)   Requests for an extension of time to furnish statements to recipients of Form W-2 series, Form W-2G, Form 1042-S, Form 1095 B/C, Form 1097-BTC, Form 1098 series, Form 1099 series, Form 3921, Form 3922, and Form 5498 series may be submitted by correspondence or Form 15397, Application for Extension of Time to Furnish Recipient Statements.

Note: Recipient extension requests can only be submitted via fax; an online option isn't available.

(2)   The request must be faxed no later than the date the statements are due to the recipients.

The fax should be sent to:
Internal Revenue Service Technical Services Operation
Attn: Extension of Time Coordinator
Fax: 877-477-0572 (International: 304-579-4105)

(3)   Required information includes:

- Filer or employer name
- TIN
- Address
- Specify the extension request is to provide statements to recipients
- Type of return for the extension request
- Reason for delay in filing information returns
- Signature of payer or duly authorized person to sign a return

Note: Generally, only the payer may sign the letter requesting the extension for recipient copies; however, if a transmitter has a contractual agreement with a payer to file extension requests on the payer's behalf, the transmitter should state so in the letter requesting the extension.

#
#

(5)   Enter recipient copy extension requests into IRP Homepage.

(6)   Letter 5378, Recipient Copy Approved and Letter 5379, Extension Request Denied - Recipient Copy are systemically generated.

(7)   Enter recipient extension requests identified on an attached list of additional payers.

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(8)   File by EIN order in a locked file cabinet.

(9)   Process reconsiderations of a denied or incomplete extension by following the procedures below:

- Pull the original extension request from files.
- Locate the record in IRP Homepage. Check the box for Incomplete and enter the revised information.
- Document the action code on the correspondence and file with the original request.

3.42.9.11.3
(12-08-2020)
30-Day Automatic Extension to File Information Returns - Paper Form 8809

(1)   An automatic 30-day Extension to File Information Returns may be requested by mailing Form 8809, Application for Extension of Time To File Information Returns to the Ogden Service Center address provided in the Form 8809 Instructions.

Note: Forms in the W-2 series (except Form W-2G) and Forms 1099-NEC are not eligible for an automatic 30-day extension. Refer to IRM 3.42.9.11.4, 30-Day Non-automatic Extension to File Information Returns Limited to Forms W-2 Series (except Form W-2G) and Forms 1099-NEC, Nonemployee Compensation.

(2)   Approval letters will not be issued. Incomplete and denied letters are issued when warranted.

3.42.9.11.4
(12-08-2020)
30-Day Non-automatic Extension to File Information Returns Limited to Forms W-2 Series (except Form W-2G) and Forms 1099-NEC, Nonemployee Compensation

(1)   Forms in the W-2 series (except Form W-2G) and Forms 1099-NEC are only allowed a single 30-day non-automatic extension of time to file. Form 8809 must be submitted on paper Form 8809 with the appropriate check box on Line 7 completed to support the request for an extension of 30 days. Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return. (Treas. Reg. 1.6081-8 and Treasury Decision 9838)

(2)   Forms 8809 are mailed to the Ogden Service Center.

(3)   Approval letters will not be issued. Filer will receive an incomplete or denial letter when applicable.

(4)   The request must be postmarked by January 31st in the calendar year the tax year is being processed. Letter 5381, Extension Request Denied, is issued for late extension requests.

3.42.9.11.5
(01-01-2019)
Terminating a Business Extension Request for Form W-2

(1)   *Revenue Procedure 96-57* extends the due date to issue Recipient Form W-2 and to file Forms W-2 with SSA. The due date is extended automatically, and an extension application isn't necessary.

- The extended due date for furnishing final recipient statements is October 31 for final statements filed for Quarters 1 - 3 and Quarter 4 statements are due January 31.
- The extended due date for filing final Forms W-2 is November 30 for final returns for Quarters 1 - 3 and Quarter 4 Form W-2 is due January 31.

(2)   The IRS may grant filers a discretionary extension of 30 days from the date the Form W-2 is otherwise due to be filed. That is December 30 for Forms W-2 that would be filed in Quarter 1 - 3, and generally March 2 for Quarter 4

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returns, except in leap years (when it is March 1). Advise customer to file a paper Form 8809 with the appropriate check box on line 7 completed and a signature of the filer/transmitter or a person who is duly authorized to sign a return.

| 3.42.9.11.6
(01-01-2023)
Additional Extension of Time to File Information Returns | (1) | Treas. Reg. 1.6081-8(a)(2), which is applicable to returns due after December 31, 2018, allows a filer or transmitter to request an additional 30-day non-automatic extension to file information returns when the first **automatic** 30-day extension was granted, and the additional extension is requested before the expiration of the **automatic** 30-day extension. |

Note: Forms W-2 series returns (except for Form W-2G) and Forms 1099-NEC are not eligible for an additional 30-day extension.

(2) An additional extension of time must be requested on paper Form 8809 with the appropriate check box on line 7 completed that describes the need for an extension. Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return. Mail Form 8809 to the Ogden Service Center.

(3) Approval letters will not be issued. Incomplete and denial letters are issued when warranted.

| 3.42.9.11.7
(01-01-2025)
Application for Extension of Time To File Information Returns - Electronic Files (FIRE) | (1) | A request for a 30-day automatic extension of time to file information returns may be filed electronically by transmitting an electronic extension file through the Filing Information Returns Electronically (FIRE) System. |

(2) Review status of transmissions from FIRE CSR Process Check Extension. Verify the file has been processed to the mainframe by using 3.4 (Utility Dslist). When an original file is transmitted, the filename begins with EXTO. Information for a second extension begins with EXTS. Each extension file received is posted to the AWAX Database (ADB) with the TCC and sequence number (i.e., 44444A1). Update the following fields on the Extension database:

- Fields 030, 035, 040, 050, 051, 052, 060, and 070 as necessary.
- Field 090 = M (paper); E (electronic) - shows how the information returns records will be filed. Based on the original due date of the return(s), the extended due date(s) will be determined by the filing type indicated in field 090.
- Fields 160-166 = document approval or denial indicators. A denied document is updated as D130. Update Field 164 as A160 or D160.

(3) Once records are posted to ADB and all required documentation is received:

- Go to ADB in mainframe to locate appropriate shipment record. (ADB doesn't go in file order ensure you are on the correct record).
- ADB automatically updates AWAX08 when the file is the first automatic 30-day request and isn't for recipient extension request.

(4) Schedule weekly processing on Automated Waiver and Extension Processing System (AWAX) as follows:

Run Name	Description
AWX-09	Schedule all available files for processing
AWX-20	Validation of jobs (errors for count mismatch, multiple TCCs, etc.)
AWX-26	Approval/denial files and filer listings

(5) Upon completion of AWX-20, research all shipment files with errors. This research may result in canceling a shipment or coding the shipment for re-placement with a good file. Count mismatches or document types may result in ADB field updates and reprocessing of the file. AWX-26 is processed on Thursdays with the following lists produced:

Run Name	Description
AWX26-40	Approved Extension of Time
AWX26-41	Denied Extension of Time
AWX26-42	Shipment Summary Page

(6) When a shipment is complete, a listing of denied payers is generated with the denial letters. Mail the denial letter and corresponding listing to the transmitter. Update Field 262 of the ADB with the shipment date.

(7) Reports are generated daily and weekly for shipment tracking and problem resolution as follows:

Run Name	Description
AWX23-40	Daily Report of Electronic Files
AWX23-41	Daily Report of Unprocessed Electronic Files
AWX28-40	AWX-20 Error Report
AWX28-41	Can't Schedule Shipment Report
AWX28-42	Cancelled/Returned Shipment Report

(8) All electronic extension files are processed on the mainframe.

3.42.9.11.8
(01-01-2025)
Processing Fill-In Form 8809, Application for Extension of Time To File Information Returns

(1) Fill-In Form 8809 can only be used to request an automatic 30-day extension.

(2) An online Form 8809 must be submitted by the due date of the return for which an extension is being requested. See IRM 3.42.9.11.1 Reporting Requirements.

(3) Form 8809 may be completed online via the FIRE System at *https://fire.irs.gov*.

- Beginning in Processing Year 2025 for Tax Year (TY) 2024, a FIRE TCC is required to log in and submit fill-in extension of time requests.
- Complete an IR Application for TCC if active FIRE TCC has not already been obtained.

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- Establish a FIRE Account with a User ID, password, PIN, and Secret Phrase.
- To establish the FIRE Account for Form 8809, a TCC <u>is required</u>, and the requestor will need the EIN, and exact legal name of the business, as it appears on the IR application.
- Receive an acknowledgment on screen if all required information is provided.
- Enter unlimited number of online extension requests.
- Submit a separate form for each payer.

(4) The online option is available when the FIRE System becomes available for the current year.

(5) Search for an online extension on FIRE CSR using criteria of User ID, TIN, Filer Name, or TCC.

(6) Update due dates on the first working day of the new year on Fill-In Extensions, Extension Due Dates option.

(7) Generate extension reports through FIRE/CSR at Fill-In Extension Reports. Four report options are available:

    a.   8027 reports (Current and Prior Year)
    b.   Approved Fill-In Extensions (Select the date range by using the calendar option.)
    c.   Submitted Fill-In Extensions (Produces the total User ID Count report for the tax year selected.)
    d.   Extensions not yet uploaded

(8) Create a file to send extension information to the mainframe when the "N" run programs are ready to process extension requests and post information to the Payer Master File (PMF). At "CSR Functions, "select *Fill-in Extension* and *Create Fill-in Extension File*. Enter the cycle for the mainframe processing. Acceptable values are 01 through 52. Select the start and end date from the calendar and submit. The extension information is sent to the mainframe to

        #
        #

3.42.9.11.9
(12-10-2019)
Printing and Uploading
Extension Requests

(1) When the batches of extension requests are entered and verified, the data is updated to the letter print file. Follow the guidelines listed below.

- Print letters under "Computer Specialist Options". Letters may be printed at any point in time.
- Print letters by type; denied, approved, or recipient listings.

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- Generate daily reports from the main menu. Listings can be generated showing the number of extensions processed and statistics pertaining to them.
- Letters with listings attached are coded with an asterisk after the control number. Don't attach listings to outgoing letters.
- Verify outgoing letters contain a complete and accurate address. Refer to IRM 3.42.9.18.6, Incomplete Address on Out Going Mail (Extension Letters).

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(2) Create the file to send extension information to the mainframe when the "N"
run programs are ready to process extension requests and post to the Payer
Master File (PMF). Acceptable cycle values are 01 through 52. Select the start

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#

3.42.9.11.10
(01-01-2019)
**Extension of Time
Reports**

(1) Information from EOT reports are utilized to plan work schedules and fiscal
year assumptions. Upon request, prepare the following reports:

- AWAX (Form 8809 extension requests) - The total from the weekly
  AWX-28-43 Report (AWAX Payer Cumulative Status Report).
- AWAX (Recipient Extension Request) - The total from the weekly AWX-
  28-43 Report (AWAX Recipient Cumulative Status Report).
- FIRE Fill-In Extensions - At "CSR Functions" select "FIRE Fill-In
  Extensions/FIRE Fill-In Extension Reports." Select "All Approved
  Reports," and "From and To Date." Select "Generate."
- Extension of Time Database (Recipient copy requests) - Log onto the
  IRP Home Page/Extension Main Menu. Select "Computer Specialist
  Options Letters & Reports," and "Extension Statistics." From the four
  reports that are produced (paper master, paper detail, electronic master,
  electronic detail), add all approved and/or denied columns under Recipi-
  ents for the Recipient Requests report.

3.42.9.12
(01-01-2015)
**Extensions and Waivers
Data Processing**

(1) This section provides procedures to process extension and waiver data and to
perform necessary research to determine the corrections needed for posting to
PMF.

3.42.9.12.1
(01-01-2015)
**Data Unload Extensions
and Waivers**

(1) Perform the data unload for paper extensions and waivers from the IRP
Homepage. The unloaded file is then available for mainframe processing. This
is completed automatically via EFTU as a scheduled task set for Mondays at
5:00 a.m. (ET).

(2) Perform the data unload for FIRE Fill-In Extensions from the FIRE Production
System. The unloaded file is then available for mainframe processing,
completed automatically via EFTU during the daily batch process every 20
minutes.

(3) FIRE electronic extensions are transmitted through the FIRE Production
System. Extensions are automatically sent to the mainframe every 20 minutes
via EFTU through the daily batch process.

- The AWX08 control file is available for mainframe processing via EFTU
  through a FIRE task scheduled daily at 10:30 p.m. (ET). Update the
  AWAX database to schedule extension processing.
- Files processed via AWAX are directly input from the mainframe into the
  "N" runs to post data to PMF.

Note: IT Application Development is responsible for the EFTU scheduled tasks
above. Therefore, the day and time is subject to change at their discretion.

(4) The following forms are not part of the "N" run process and don't post to PMF:

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- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips- information is sent to Cincinnati by secure email.
- Recipient Extension requests don't post to PMF and are housed locally.

| 3.42.9.12.2
(01-01-2015)
"N" Run Processing | (1) | BAW-102N1 - "N1" run: |

- Valid extensions and waivers are processed in approved date order to post data to PMF.

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#

- Initiate an email to System Control Point (SCP) to begin the "N" run processing to pull the extension and waiver data from the various sources noted above and post records to Extension and Waiver PMF (EAWPMF).

(2) BAW-102N2 - "N2" run

- All records that did not post to PMF output to BAW-102N2.
- Initiate an email to SCP after the SB/SE penalty HUB is conducted, generally around cycle 28 due to program availability.
- Unpostable listing will automatically print on IRB1.
- The last run is generally November 1 due to cut off of posting to PMF.

(3) BAW-102N3 - "N3" run

- Posts corrected unpostable name control records to PMF.
- Initiate an email to System Control Point (SCP) to schedule the "N3" run when unpostable corrections are completed, or as needed.
- The last run is generally November 1 due to cut off of posting to PMF.

| 3.42.9.12.3
(01-01-2024)
Unpostable Procedures | (1) | A transaction is termed unpostable when it fails to pass a validity check prior to posting to the Payer Master File (PMF). Approved Extensions and Waivers are posted to PMF by the "N" run processing. The "N" run utilizes Information Returns Processing Validation & Perfection (IRP VAL) to validate payer TINs and names before posting to PMF. Unpostables occur when Form 8809, Application for Extension of Time To File Information Returns or Form 8508, Application for a Waiver from Electronic Filing of Information Returns, are processed, and an invalid TIN or TIN/Name Control mismatch occurs. The mismatch prevents the extension or waiver from posting to the PMF. This section provides procedures to correct unpostable conditions identified in "N" run reports. |

(2) The "N" run generates *Unpostables For Cycle BAWYYYYNN* report (0102-N2-40). Use this report when researching IDRS research to determine necessary corrective actions to post the extension or waiver to PMF. Unpostable corrections don't change Master File entity information.

(3) Correct all unpostable records, paper or electronic using the Extension and Waiver Payer Master File (EAWPMF) database. The following fields are used to correct an unpostable document:

- Name Control: enter the correct name control.

- Corrected TIN field (new field): enter the correct nine-digit TIN.
- Non-correctable Record Indicator (new field): enter indicator 9 if record can't be corrected.
- Corrected Unpostable Indicator: enter a C if the record can be corrected.
- TSO Comment Field (new field): enter actions taken. (allows 40 positions)

(4)   When EAWPMF updates are complete, an Enterprise Operation file runs to systemically update the paper filed information on the Information Returns Program Extension and Waiver databases. The corrected data posts to the corrected unpostable record table.

3.42.9.12.3.1
(06-17-2020)
Unpostable Listing

(1)   Use CTRL-D Web application to obtain report name 0102N240, generally available by cycle 28.

- Save the report as a text file.
- Convert to a spreadsheet. Refer to the *CTRL-D to Excel Job Aid* located on the EPSS Portal *TSO* page. It is no longer necessary to create separate files for paper, fill-in, and electronically filed extensions. Revise the column titles of *TIN* to *Original TIN* and *Name* to *Original Name.*

(2)   Save the spreadsheet with a title of Unpostable and cycle date. Add the following columns to the worksheet:

- Correct TIN: enter correct TIN based on research.
- Correct Name: enter correct name based on research.
- Not Found: enter '9' if record cannot be corrected.
- Control Number Field: Required once per batch.

(3)   Batch in EHSS in groups no larger than 100 records following the guidelines below:

- Save and attach unpostable listing to appropriate IM in EHSS with the password *Unpostable TYXX.*
- Distribute batches to employees via electronic worklists.

(4)   To begin working the unpostable worksheet, open the password protected spreadsheet and save to your desktop.

(5)   Unpostable listings contain the following fields:

- Transaction code - extension (460); waiver (490)
- TIN
- Name Control (this field is blank)
- Name
- DOC Codes for Extension (Transaction Code 460) - Refer to Exhibit 3.42.9-2, Unpostable DOC Codes - Extension (Transaction Code 460).
- DOC Codes for Waivers (Transaction Code 490) - Refer to Exhibit 3.42.9-3, Unpostable DOC Codes for Waivers (Transaction Code 490).
- TCC (if applicable)
- Unpostable code 501 - TIN Mismatch/TIN invalid
- Unpostable code 503 - TIN/Name Control Mismatch

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| 3.42.9.12.3.2
(01-01-2014)
Unpostable Research | (1) | Research IDRS to determine the discrepancy. Identify actions required to update information to allow the extension or waiver file to post to the correct PMF account. Accurate posting of extensions prevents potential late filing penalties and minimize adverse taxpayer impact. Utilize the following Command Codes: |

- INOLES - Verify TIN/Name Control.
- NAMEE - (BMF) Perform a search for possible EIN matches.
- NAMES - (IMF) Perform a search for possible SSN matches.

> **Note:** For additional information on Command Codes, refer to *IDRS Command Code Job Aid.*

| 3.42.9.12.3.3
(12-10-2019)
Unpostable Corrections | (1) | The Extension and Waiver Payer Master File (EAWPMF) will create and share unpostable record updates with the IRP Extension and Waiver databases. The file will create new tables in the IRP Homepage to capture the corrections. This process reduces the number of systems needed to correct the unpostable conditions and simultaneous preserves the original records. |

(2) Correct name control and TIN unpostables using EAWPMF. Follow procedures provided in *Unpostable Procedure Job Aid* located on the EPSS Portal *TSO* page.

| 3.42.9.13
(12-10-2019)
Notice CP2100, CP2100A and Notice 972CG | (1) | Notices CP2100, Please Check Your Backup Withholding List (Large payers), and CP2100A, Please Check Your Backup Withholding List (Small payers), is mailed to payers (financial institutions, businesses, or persons) who file information returns with missing or incorrect name/TIN combinations. |

- CP2100A and a paper listing are issued to filers with fewer than 50 error documents.
- CP2100 and a paper listing are issued to filers who have between 50 and 249 error documents.
- CP2100 and a CD/DVD are issued to filers who have 250 or more error documents.
- Filers have 15 business days from the date of receipt to complete all required mailings to the recipient.
- There are two mailings for each tax year; a staggered mailing issued during September and October and a second mailing in April of the following year.

(2) Notice 972CG, Notice of Proposed Civil Penalty, is mailed to payers who fail to comply with the information reporting requirements.

- Notice 972CG and a paper listing are issued to filers with less than 250 error documents.
- Notice 972CG and a CD/DVD are issued to filers who have 250 or more error documents.
- Payers are allowed 45 days to respond to the notice and to provide a written explanation as to why the penalty should not be assessed. The payers may also submit a payment if they fully or partially agree or sign a consent statement to allow the IRS to send them a bill for the balance due. Advise customer to send a response to the address provided in the notice.
- There is a staggered mailing issued during July and October.

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3.42.9.13.1
(05-03-2019)
Production Schedule for Issuance of Notices and Compact Disk (CD)/Digital Versatile Disk (DVD)

(1) Prior to mailing notices and CD/DVDs, Applications Development IRP Pre-Post/ Payer Master File Section provides TSO with the Tax Year (TY) Production Schedule and volumes of notices.

(2) The Information Technology (IT) programmer provides TSO with a schedule for the staggered mailing of notices.

(3) Perform an inventory of supplies and place an order. Forward supplies to RIMAGE system operators in Integrated Document Solutions Enterprise (IDSE).

(4) RIMAGE system operators print all CD/DVDs for each pass and perform a 10 percent spot check to ensure media contains the correct encryption code and valid data fields. They will notify TSO of any discrepancies.

(5) Review address on notices for standard mailing requirements. When needed, research IDRS for current address and update notice address.

(6) After the paper notices and CD/DVDs have been checked, the Enterprise Operation prepares and mails the notices and CD/DVDs.

(7) Next encryption codes are uploaded to the EFTU-Pickup and then into the IRP Home Page.

3.42.9.13.2
(01-01-2024)
Encryption Codes

(1) Provide encryption codes to filers who have received a CD/DVD for Notices CP2100 or 972CG.

(2) Perform the following actions with the filer requesting the encryption code:

- Verify the tax year and type of notice.
- Request the TIN.
- Go to the IRP Homepage and select IFS encryption codes. The encryption code appears on the screen in red and contains 10 upper case alpha characters.
- Enter the TIN, notice type, and select the tax period.
- Perform authentication and authorization procedures.
- Provide the encryption code to the customer.

Note: For an internal email request, obtain the encryption code and follow procedures in IRM 3.42.9.13.4, Request to Recreate Notices CP2100, CP2100A, and 972CG.

(3) If the customer doesn't know how to open the CD/DVD, explain the following:

- Select "Start "and "Explore."
- Scroll down and double click the CD/DVD drive.
- Select the box with the green arrow. A grey information box with the TSO telephone number appears.
- Click "Next." (The destination box will be displayed.)
- Select a drive or desktop to save the file.
- Left click "Finish."
- Enter the encryption code (all caps) and select OK.
- The "Extraction completed" message appears.
- Open the file on the new drive/directory.

(4) If customer is required to submit Form 10301, CD Encryption Code Authorization For CP2100/972CG Notices, advise the customer:

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- Form 10301 is available on irs.gov.
- Provide a fax number and advise of a five-day time frame to process Form 10301.

(5) Businesses may use the same PIN for numerous entities under the same EIN. Subsidiaries with a separate EIN must complete a separate Form 10301.

(6) Advise customers of the following:

- PINs are 10 alphanumeric characters excluding all special characters such as &, @, *, etc.
- The primary and secondary contacts must be knowledgeable of the PIN.
- The PIN must be securely saved for future use.
- There is no need to reapply yearly. Only send a new Form 10301 if any information changed on the previous form.

(7) If the customer believes they received a CD in error, follow the procedures below:

- If the customer is an employee of the business, research IRP Homepage to locate Form 10301. If Form 10301 is on file, document the customer's name and telephone number. Call a contact listed on Form 10301 and inform them who has the CD.
- If the customer is an employee of the business and Form 10301 isn't on file, advise the company to complete Form 10301. Provide a return fax number and advise of a five-day processing time frame.
- If the customer isn't an employee of the business, request the customer return the CD by UPS Ground Services. Bill 3rd Party using IRS account number 273987.

(8) Update IRP Homepage comments with date, type of notice, tax year, initials of the contact who received code, and your initials. Example: 09-08-18 972CG TY17 Encryption Code to Contact Name ZZ.

3.42.9.13.3
(05-06-2019)
Undeliverable Notices with Compact Disk (CD)/Digital Versatile Disk (DVD)

(1) Forward undeliverable notices with a CD/DVD to the Philadelphia Service Center Penalty Section following the guidelines below:

- Inside the envelope returned from the post office, insert the notice and CD/DVD.
- Forward following procedures in IRM 3.10.72.11, Transshipment Guidelines.

3.42.9.13.4
(01-01-2025)
Request to Recreate Notices CP2100, CP2100A, and 972CG

(1) Don't process requests to recreate a notice received within two weeks after the last notice mailing date. If the paper listing was missing or the CD/DVD was damaged, process the request immediately.

(2) The retention period for Notices CP2100, CP2100A, and 972CG is ten years from the original notice date. Each new year will be retained with no prior year deleted until the ten-year retention period is met. Once the ten-year retention period is met, the oldest prior year will no longer be retained.

(3) Requests to recreate Notices CP2100, CP2100A, and 972CG are received from external customers (payers) on the 1-800 toll free line. If someone other than the filer is requesting to recreate a notice on behalf of the filer (for

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example, accountant, attorney), request the customer fax Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization, to TSO.

(4) Advise IRS employees to send an email to *TS TSO Request. Required information includes name, title, mailing address, manager name (carbon copied), telephone number, case number, notice type, and tax year. The notice will be mailed to the name and address provided in the email request.

(5) Create an Interaction for the customer requesting the recreation of a notice.

If the customer is	Interaction criteria
IRS employee (Internal request)	• Business Unit: TSO • Product Type: Notices • Problem Type: Recreate (Internal Request) • Provider Group: IFS Assistors
Not an IRS employee (External request)	• Business Unit: TSO • Product Type: Notices • Problem Type: Recreate (External Request) • Provider Group: IFS Assistors

(6) Follow the procedures below to process internal email requests received via *TS TSO Request:

- Verify email contains the following information: IRS employee name, title, mailing address, manager name (carbon copied), telephone number, case number, notice type, and tax year.
- Verify IRS employee information on Discovery Directory.
- When needed, issue a response email for an incomplete request.
- Forward email to TSO manager for approval to proceed.
- Issue a response email advising of a four to six week time frame.
- Update Interaction description field.
- Request notice or CD following procedures in (7) below.
- If the IRS employee sends an email requesting the encryption code to open the CD, follow procedure in IRM 3.42.9.13.2, Encryption Codes. Issue a secured email to the IRS employee and include the encryption code. Update Interaction description and close.

(7) Process the request to recreate CP2100, CP2100A, and 972CG as follows:

a. Log onto the Mainframe system, go to ir.mag.5.3 (CP2100/A) or ir.mag.5.4 (972CG) and enter the nine-digit TIN, two-digit year, and one-digit month for the pass needed (Example: 003456789099). Verify information received from the requestor matches the information on the database.

b. Advise the requestor to send the original signed Form 8822-B, Change of Address - Business, to the appropriate IRS service center and fax a copy to Information Filing Support for a permanent change of address. Fax

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Form 8822-B to IFS only to request a one-time address change for the mailing of Notice 972CG. Advise customer to annotate at the top, "One time only change."

c.   Update TCB information when Form 8822-B is received. Don't change the address on the notice. Create a cover page with the company name, address, and contact name. Send notice to the new address. Retain all Forms 8822-B in a locked file cabinet.

d.   Tab to "Option" and enter a "U" for Update if all of the information is correct. Enter the contact name in the "Rec Contact" field, tab to the "Initiator" field and enter your name or initials (up to five-characters). Press the enter key two times to generate the request.

e.   Updated listing for a CP2100/A with 249 or less payee names or TINs (paper), places the data in an inventory file. The inventory file is sent bi-weekly to the campuses. An email is generated to a service center campus specialist to inform a recreate request was sent to the print queue.

f.   Action isn't needed for a CP2100 with a listing less than 250 records. The system generates the request. Print the notice and mail.

g.   Submit a weekly job request to recreate Notice 972CG with 249 or less payee names or TINs. Output will go to Control-D Web Access Server. Release the notices from Control-D for printing by selecting the date of the file. Select print, options, add notes, shrink to fit, apply, and print. Mail notices to customers.

h.   Notify RIMAGE system operators in Integrated Document Solutions Enterprise (IDSE) via encrypted email to recreate Notice CP2100 or 972CG with a CD/DVD. The email must contain the TIN, UD number, business/payer name, tax year, pass, and type of notice. Pull a copy of the notice from the file, prepare a mailing label and forward the notice and mailing label to RIMAGE system operators, Attention: Mainframe Uploading Team, Mail Stop 1521D-A2. The RIMAGE system operators will respond via email when the CD/DVD was shipped.

i.   Follow procedures in IRM 3.10.72.11, Transshipment Guidelines, when mailing a notice to an IRS employee.

j.   Send an email to the IFS project lead to issue a request to the Chief, Tape Library at ECC-MTB if a customer requests the tracking number for a shipment. Include the company name, address, and the name and telephone number of the person requesting the tracking number.

k.   Update Interaction description field when all actions are complete and close.

(8)   Review the data screen to track the history of the recreate requests for unique situations.

(9)   The following reports are available for research:

   •   Call Site Workload Report
   •   Notice Frequency Report
   •   Payer Frequency Report

3.42.9.13.5
(01-01-2025)
**Notice Information
Request for TCC
Business Name**

(1)   Inquiries are received from payers questioning the TCC located on CP2100, CP2100A, or 972CG. Provide general information and explain the TCC belongs to the transmitter who submitted the information returns through the FIRE System. The transmitter could be an employee of the company, or a third party hired to transmit the information returns.

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(2)   Per Privacy, Governmental Liaison and Disclosure (PGLD), a payer who has filed an information return and received a CP2100, CP2100A, or 972CG is entitled to the business name of the TCC listed on the notice as it is considered tax return information even if submitted by a third party.

(3)   Follow the procedures below if the payer requests the TCC business name located on their CP2100, CP2100A, or 972CG.

- If the customer is authenticated and authorized using the Authentication and Authorization (AA) Job Aid - Account Information/Notices, provide the business name of the TCC listed on the notice. Do not escalate unless the customer needs additional assistance that can't be provided at first contact.
- If the customer is a third party, advise Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, is required.
- Create an Interaction and elevate as an Incident to provider group IFS Leads. Update the description field with the business name, customer name, relationship to the business, phone number, type of notice and tax year, and if third party form is needed.
- Provide the Incident number to the customer and advise them to annotate the number on the top margin of their notice and third-party authorization form.
- Provide IFS fax number and advise customer to fax in a copy of the notice and a signed third-party form if needed.
- Advise customers they will receive a call back in three business days.

(4)   If the customer calls back after three days, follow these steps:

1.   Retrieve the Incident.
2.   Document the call in the Activities section.
3.   Review the Activities log.
4.   If there's an update, give the customer the information.
5.   If there's no update, inform the customer that someone from Level 2 will call them back.
6.   Contact (call or email) the Level 2 employee who's working the Incident and give them an update.
7.   Ask the Level 2 employee to call the customer back.
8.   Update the Incident in the Activities section.

(5)   Follow the procedures below to work the Incident created:

- Research FIRE CSR for the TCC information on the notice.
- Call customer following IRM 3.42.9.5, Contacting the Customer - Outgoing Calls.
- If customer passes authentication/authorization, provide the TCC information.
- Update the Incident Description field.
- Close Incident and destroy notice in classified waste.

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3.42.9.13.6
(05-03-2019)
Notice 972CG Research for Hub Site

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(1) TSO works in tandem with the HUB site during the preparation of Notice 972CG. A listing is received from a Payer Master File (PMF) Information Technology (IT) specialist, identifying electronic files that were not filed timely. Research various programs including PMF and Transmitter Control Database (TCB) history to determine if information returns are filed for the proposed penalty.

   a. Upon completion of research, complete a Penalty Research Form and mail to the designated Hub Site.
   b. Mail a listing of denied extensions and waivers for Forms W-2 and Forms 1099 to the Hub Site.

(2) The designated Hub Site produces a sample of Notices 972CG for review. The notices include proposed penalties for late filing, missing and incorrect names/TINs, and failure to file electronically.

(3) The Hub Site review includes a comparison of Notice 972CG to the filer's information documents, PMF transcripts, and other reference materials to validate the accuracy of the notice programs.

(4) Contact the IT programmer in PMF and request an additional listing of all approved extensions and waivers for Form W-2 and Form 1099 series documents. Compare to the list of Notice 972CG and verify if a waiver or extension was submitted.

(5) After the HUB Test Review, the PMF program analyst will provide a TY Incorrect Information Penalty Program memorandum to TSO. This memorandum provides information on the mailing schedule, notice dates, and the file numbers for Notice 972CG. The memorandum also provides instructions on what information is needed from TSO.

(6) The memorandum provides instructions for the designated Hub Site to mail copies of Notice 972CG to TSO. Both copies are shipped express to: Internal Revenue Service Attn: Designated IT Specialist, Mail Stop 4360, 250 Murall Drive, Kearneysville, WV 25430.

(7) Check the inventory and order any necessary supplies and forward them to the lead project coordinator, Mainframe Operation Branch/Mainframe Operating System (MOB/MOS).

(8) The lead computer operator in MOB/MOS burns all CD/DVDs for each pass and performs a 10 percent spot check to ensure media contains the correct encryption code and valid data. They will notify the lead IT coordinator in IFS upon completion. For more information, refer to IRM 3.42.9.13, Notice CP2100, CP2100A and Notice 972CG.

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3.42.9.14
(01-01-2015)
Underreporter Inquiries

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(1) This section provides requirements for processing Underreporter (URP) inquiries received from companies (payers/filers) whose customers (payees) have, or have the potential to, receive URP notices (Notice CP2000) from the IRS. At times, the campus working URP cases will also call TSO for research and guidance.

(2) Most URP inquiries are received by phone or letters from payers or transmitters. Generally, customers who receive URP notices proposing increases in their tax liability alert the payers or transmitters to possible problems.

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3.42.9.14.1
(01-01-2023)
Processing Underreporter Inquiries

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(1)   Follow procedures in the Underreporter Inventory Desk Guide located on the EPSS Portal *TSO* page.

(2)   Research Payer Master File (PMF), Information Returns Master File (IRMF), and TSO databases to identify and/or confirm error.

(3)   Create an Interaction in EHSS using KM004419, Underreporter, Notices CP 2000.

(4)   Document case background information, research and analysis in the description field.

(5)   Complete *Form 14670*, Underreporter Employer/Payer Transmittal send to the point of contact at the Ogden campus by secure messaging.

(6)   Call the filer or employer and advise to send letters of explanation of the problem to payees and/or employees who have already received Notices CP2000. The letters must include:

- Filer or employer's name and contact information
- Recipient of statement or employee's name
- TIN
- Type of form
- Correct money amount
- Brief explanation of the problem
- Copy of the original or corrected Form 1099 or Form W-2C

(7)   Provide the following explanations to the filer with the Underreporter inquiry:

a.   Form 1099 - Furnish corrected statements to the recipient of the statements and provide a letter of explanation for the payee to include in a response to Notice CP2000.

b.   Form W-2 (exact duplicates) - Contact the Social Security Administration at 800-772-6270. The SSA may have determined there was a duplicate filing and dropped one set of records.

c.   Form W-2 (over-reporting of employee income) - The employer is required to file Form W-2C, Corrected Wage and Tax Statement, and Form W-3C, Transmittal of Corrected Wage and Tax Statements, to correct the errors. Refer the customer to General Instructions for Forms W-2 and W-3 for additional information.

d.   Form W-2 - The employer is required to furnish copies of the Form W-2C to the employees with a letter of explanation for the employee to include in a response to Notice CP2000.

(8)   File all case documentation.

(9)   Research occasional inquiries from tax examiners at the campuses using resources available and provide processing information to explain or resolve a problem.

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3.42.9.15
(12-10-2019)
Form 10301, Compact Disk (CD) Encryption Code Authorization for CP2100/972CG Notices

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(1)   This section provides requirements for processing paper Form 10301, CD Encryption Code Authorization for CP2100/972CG Notices.

(2)   Filers who file information returns with 250 or more payees with missing, incorrect, or not currently issued TINs are issued Notice CP2100 or 972CG with an encrypted compact disk (CD) or digital video disk (DVD).

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(3)   Form 10301 is used by filers to designate authorized contacts to self-assign a Personal Identification Number (PIN) used to obtain the encryption code necessary to read a CD/DVD that contains Notice CP2100 or 972CG information.

(4)   Encrypting the CD/DVD protects Personally Identifiable Information (PII) on the notices from unauthorized disclosure.

3.42.9.15.1
(12-10-2019)
Receipt and Processing Form 10301, Compact Disk (CD) Encryption Code Authorization for CP2100/972CG Notices

(1)   TSO receives Form 10301 by mail or fax.

(2)   Verify the form is the current revision and contains the required information listed below:

- Box 1 Type of request: One check box should be selected; however, if left blank research IRP Homepage and process accordingly.
- Box 2 Payer information: Verify legal payer name and address are provided.
- Taxpayer Identification Number (TIN) - Verify TIN belongs to legal name provided.
- Primary Company Contact: Verify complete information is provided.
- Secondary Company Contact: May be left blank if primary contact is provided.
- PIN: Must be ten alphanumeric characters. Special characters are not allowed.
- Affidavit Check box: Verify check box is checked.
- Official of the Company or Organization: Verify Form 10301 is signed and dated.

(3)   If any of the required information is missing or incomplete, the form is invalid. Follow procedures listed below:

- Contact the primary contact by telephone. Follow procedures in IRM 3.42.9.5, Contacting the Customer - Outgoing Calls. Ensure the customer is authorized to provide the information.
- Advise the contact to fax in a complete Form 10301.
- If Form 10301 isn't received within three business days from the date of the original phone call, enter available information into IRP Homepage. Update comments field accordingly. File Form 10301 in the incomplete form folder by TIN. Close Interaction.

(4)   Enter a complete Form 10301 into IRP Homepage following the procedures listed below:

- Under *IFS User Options,* select *IFS Encryption Codes*
- Enter the TIN and select *Search for PIN only*

(5)   If information isn't displayed for TIN search, enter Form 10301 information:

- Select any tax year.
- Select *Update.* The message is displayed, *PIN has been updated.*

(6)   If information is displayed for TIN search:

- Compare displayed information against information shown on Form 10301.
- Update fields with new information located on Form 10301.
- Select *Update.* The message is displayed, *PIN has been updated.*

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- • Notate the TIN vertically along the right-side margin of the Form 10301.
- • File by TIN order. If there is an existing form on file, staple the current form on top of the previous form.

3.42.9.16
(01-01-2015)
Transmission Processing for Forms Outlined in Publication 1220

(1) This subsection provides guidance for processing electronic files submitted through the FIRE System.

3.42.9.16.1
(01-01-2023)
Checking the File Status of a File Submission

(1) Refer to the chart below for a definition of a transmitted file status.

Status Code	Explanation
Not Yet Processed	The file has been received, but not yet processed on the mainframe.
Bad	The file contained errors and needs to have a replacement sent unless the transmitter has informed us there will be no re-placement.
Good	The file is good and if the trans-mitter agrees the number of payees displayed is correct, no further action is required. The file will automatically be released to processing after 10 calendar days unless the filer contacts TSO within this time frame. After 10 calendar days have passed and there is something incorrect in the file, advise the filer they must submit corrected returns. *Note:* In the Test System the status of "Good, Federal Reporting" is now referred to as "Good".
Good, Federal/State Reporting	For TEST files only: This status shows the file is good for Combined Federal/ State reporting.
Closed, No Replacement Expected	Per the transmitter, this file has been closed and there will be no replacement.

Note: Statuses for filing year 2021 and prior include, "Good, Released" status. "Good, Released" means that the file has been released to our downstream processing.

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(2) If a transmitter has provided a valid email address on "Verify Your Filing Infor-
mation" screen, the system will send an email showing the acceptability of the
file(s).

(3) If a transmitter contacts TSO about why a file is bad, create an Interaction.
Request the TCC and/or the IRS assigned filename and go to the appropriate
CSR application. Search by TCC and select the appropriate file name. If only
one file was sent, the shipment record will display. The error code and an ex-
planation of the error will be displayed. If further details or examples are
needed and the file is on the mainframe, go to your library of programs and
enter the filename in your Job Control Language (JCL) and submit it as a job.
The MAG-48 part of the job will give you more detailed examples of the errors.

(4) If a transmitter calls and says a file isn't to be replaced, create an Interaction.
Follow procedures listed below for the appropriate file status:

a. Bad or Good and within the 10-day hold - Go to the production CSR ap-
plication, search by TCC and select the file. The shipment record will be
displayed if there is only one file. Update comments field with reason the
file will not be replaced, customer's name, CSR initials and date. Select
Close out Record in the drop-down box. Enter the appropriate error code
(AF, AK, BZ, etc.) at *Please Select an Error Code.* These actions will au-
tomatically code the TCB with fields 530=1 and 565= (comment from
FIRE). File is automatically deleted from 3.4.

b. Good and 10-day hold has expired - Advise the user the file has already
been processed and to submit corrections if data was incorrect.

c. Not Yet Processed - Go to the production CSR application, Main Menu,
search by TCC, and select the file. If only one file exists, the shipment
record will be displayed. Select Close Out Record and enter BZ in the
error code field. Update comments field with the date, CSR initials,
reason for the action, and customer's name. Save the file to automatically
delete the filename from M1101.

Note: During peak filing season, check IR.MAG 1 for a shipment record on the
TCB. If the record does exist on the TCB, enter 530=1 to ensure the file
closes.

3.42.9.16.2
(01-10-2022)
**Making a Good File Bad
for Replacement**

(1) If a user calls and requests a good file be made bad (so a replacement can be
sent), open an Interaction. Verify the file status. In FIRE CSR (production
system), search by TCC and select the filename.

(2) If the file status shows Good and the 10-day hold has not expired, select
Change Status to Bad (18) and *Go*. In the comments field, enter the date,
CSR initials, reason for the action, and the customer's name.

(3) If the file status shows "Good" and the 10-day hold has expired, advise the
user it is past the 10-day hold period and a corrected file is required.

3.42.9.16.3
(01-01-2025)
**Viewing a File in 3.4 on
the Mainframe**

(1) All TSO employees who need access to view Federal Tax Information (FTI) to
perform the duties below must request executive approval through manage-
ment. When the approval is granted, the 'IT Logical Access Request to Federal
Tax Information Template' must be retained electronically or on paper for two
years after the permission has expired and access removed. Reference: GRS
4.2, Item 030.

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(2)   If you need to review a data file that a transmitter sent and it is on the mainframe, on the main menu Option Line, enter 3.4.

#

- Enter and tab to the file you want to retrieve.
- Enter *B* and press enter. This will display the reformatted file the transmitter sent.

3.42.9.16.4
(12-08-2020)
Processing Filing
Information Returns
Electronically (FIRE)
Tier-2 Errors

(1)   The following are conditions that result in Tier-2 errors that will automatically be placed into the M1101 table:

If	Then
a file can't be decompressed,	a 17 error is produced.
a file has a T, A, and C record but no B record,	a 16 error is produced.
a file contains multiple files compressed into one file,	a 15 error is produced.
a file doesn't contain a T, A, B, and C record,	a 14 error is produced.
a file doesn't have a T record,	an 86 error is produced.
a file is in EBCDIC format,	an A2 error is produced.
the file is W-2 data,	an A3 error is produced.
a file is 1042-S data filed using a TCC other than 22XXX,	an A4 error is produced.
a file is too large,	an AV error is produced.
an executable file is sent,	a 22 error is produced.
a file is in PDF format,	a 73 error is produced.
a file is in a Word or Excel format,	a 74 error is produced.

(2)   From CSR Functions, select T2 Errors.

a.   If it is a 14 or 86 error, select the filename and Hex Editor. Review the content of the file. If it doesn't contain a complete set of T, A, B and C records or is a non-Publication 1220 formatted file, select Back to previous page and Merge.

b.   If it is a replacement file and displays the Filename, Replacement Filename, TCB Code and blanks in the Tier-2 code, select All and Process.

c.   If for any reason a Tier-2 record requires to be deleted, select the appropriate filename and select Remove.

3.42.9.17
(01-01-2014)
MAG Runs and Reports

(1)   This section provides guidance on MAG Runs and reports.

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3.42.9.17.1
(01-10-2022)
**MAG-05 Selection
Criteria**

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(1)   MAG-35 selects disk data sets created via the FIRE System. MAG-35 is

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column names are high volume, electronic, and millions. This allows files with a higher payee count to be selected for a particular service center even when there is a backlog of files. The maximum number of jobs is 6,800 per campus with a maximum of 68,000 per cycle. The maximum number of records per cycle is 1.5 billion.

Note: Extra run streams may be implemented on weekdays to raise the job limit to 68,000 per week.

(2)   Utilize the list below to select/create the 3-digit run number. The run number is part of the Run Identification Key and assigned by MAG-35.

- Postmark Date - 120
- Electronic Name (FIRE) - 250
- Record Count - 225
- Replacement Receive Date (if applicable) - 257
- Type of Data - 300
- Verified - 111

(3)   If the count of payers exceeds 999 for any file, additional Run Identification Keys (RIK) are automatically assigned by MAG-35.

(4)   MAG-41 selects rerun files from the TCB and creates the MAG-05 Input. MAG-41 is a weekly run and is automatically scheduled and released by Control-M.

3.42.9.17.2
(01-10-2022)
**MAG-07 Runstream
Procedures**

(1)   The handling of the Abnormal Termination Report (MAG-07-42), and Mismatch Report (MAG-07-45) are referred to as the Runstream Reports. The MAG-07 Runstream is processed each weekly cycle on Tuesday night and generates the MAG-07 reports.

Note: MAG-07 Runstream is processed nightly during peak processing periods from February through June. A second runstream is processed in the morning (Monday, Tuesday, Wednesday, Friday) from February through June, as needed.

(2)   The MAG-07-42 lists the RIK and TCC numbers abended in the MAG-05 run. When the MAG-07 Runstream sheet is a MAG-07-42, Abnormal Termination Report, the MAG-07 will automatically print the jobs that have abended. The abend code will be in field position 404, STATCD, on the TCB.

(3)   The MAG-07-45 lists the RIK and TCC numbers where the payee count accumulated by MAG-05 doesn't match the total counts that were posted to the TCB. When the MAG-07 Runstream sheet is a MAG-07-45, Mismatch Report, check the electronic file and/or TCB for a mismatch that was forced through the system.

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3.42.9.17.3
(01-01-2014)
Processing Multiple Virtual Storage (MVS) Errors

(1) The following are conditions that result in MVS errors:

    a.   IMAG-17 file contains more than three errors for a particular file or;
    b.   File contains an error code A5, A6, A7, A8, A9, AA, AB, AC, AX, AY and AZ.

(2) Review errors on *CSR Functions, T2 Errors, MVS Errors.* Select *Details* for the filename. Take the appropriate actions:

    a.   If errors appear to be legitimate, select *Merge.*
    b.   If there are numerous errors, go to 3.4 on the mainframe. Identify if the file contains incorrect record length, non-1099 data, etc. causing incorrect errors to be generated. *Delete* any errors that don't apply. *Edit* an incorrect error code. *Add* an error code if needed. When accurate error code(s) are displayed, select *Merge.*
    c.   If the error is an AZ, go to 3.4 on the mainframe and get a count of the total number of records in the file. The easiest way to get the count is to do an edit (instead of browse) on the file. The last number on the left side of the screen is the number of records in the file. Go to the shipment record, select *Edit,* and enter the correct number of records in the Record Count. Update comments field. Select *Update.* Go back to the MVS error. Select *Details* and *Reprocess.*

3.42.9.17.4
(12-10-2019)
Correcting Errors from the MAG-11-40 Report

(1) The MAG-11 runs at 11:45 p.m. (ET) each day to post all of the records received and processed from the previous MAG-11. Various checks are done between the data in the file and the information on the TCB. If certain criteria isn't met, the record will reject.

(2) Read the error message on the MAG-11 report and compare the error to the information on the TCB record and the shipment record on FIRE. After the problem is identified, correct the information on the TCB (if necessary). On the CSR application main menu search by TCC and select the filename. If only one record, the shipment record will display. Edit Record and correct the fields causing the problem. Select *Put into 1101 or AWX0802*, *Go* and *Save.* The record is placed back into the MAG-11 to process that night.

3.42.9.17.5
(01-01-2014)
Uploading Files from the MAG-13-41 Report

(1) If MAG-13 schedules the file to be run and the file isn't uploaded, the MAG-13-41 report will display what files have not been uploaded (see note below). On FIRE CSR main menu, search by TCC and select the filename that needs to be uploaded. Enter a comment to note the file was manually uploaded and *Update* file. Select *Upload to MF* (via SA). Wait until you get a *Done* message before going to another option in the CSR application. Files are uploaded the next business day by a FIRE SA.

Note: If multiple files are on the report that have not been uploaded, it is probably because the files were processed and the record went into the MAG-11, but the data file did not get uploaded by 10:15 p.m. (ET). Therefore, the file wasn't there when MAG-15 tried to run the file. Wait until the next business day to see if the files are still there. If they are, they will need to be uploaded as explained above.

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3.42.9.17.6
(12-08-2020)
**MAG-86-41 Duplicate
TCC Shipment for
Electronic Files**

(1)   The MAG-86 report is generated every Monday at 9:15 a.m. (ET) prior to the MAG-35 run. The purpose of this report is to identify possible duplicate files. The criteria is a file that has a record count of +5/-5 and is sent by the same TCC will be identified as a possible duplicate files.

(2)   The fields on the MAG-86 are:

   a.   TCC and TCB 2 alpha ID of the questionable shipment records
   b.   Balance Date will be present if the shipment is balanced and has been sent to IRMF
   c.   Dup Count Ind 1 indicates there is a possible duplicate
   d.   Dup Count Ind 2 indicates this shipment has appeared before and found not to be a duplicate
   e.   Data Type P for production
   f.   Data Type C for corrected
   g.   DBliss Date is the date the file was received into FIRE processing
   h.   Elec Results T for "good" file
   i.   Elec Results F for "bad" file
   j.   User ID
   k.   Electronic File Name
   l.   Payee Count

(3)   To print the MAG-86 report, log on to the mainframe (J system) and access Control-D. In Control-D, search to find the OMAG86 files, locate and print the current report.

(4)   If files have the exact count and are not balanced, use the 3.13 option to determine if they are exact duplicates or view the files in 3.4. It may be obvious the files are not duplicates.

(5)   If they are not duplicate files, change the indicator by entering 240=2.

(6)   If the data is duplicated, contact the transmitter. Create an Interaction.

(7)   If the transmitter has another file to send in place of one of the duplicates, change the file status on one file to bad so they can send a replacement. This requires watching the postmark date to make sure it isn't postmarked late when a "Good" replacement file is received.

(8)   To change the file status to bad:

   1.   Check to see if the file is verified. If it is, remove the X from 111. This can only be done through MAG-42 by an IT Specialist.
   2.   Go to the file in CSR, and use the drop-down option, "Change the status to bad (18)."
   3.   Note the date, the person you talked with, and your initials.
   4.   Change 240=2 on the good file(s). If the file is bad, change 240=Blank. Watch for the replacement file and adjust the postmark date when it has a good status.

(9)   If we have all the files they need to send:

   •   Enter 240=2 for the file(s) you are keeping.

- Close out the file in the production CSR and note the date, contact name, the filename of the duplicate, and your initials. Normally you will use code "BZ". If you leave a message and don't get a call back, use "AK".

(10)   If one or more of the possible duplicate files are balanced:

- Look at the balanced file on IR.MAG.1. Note the tax year and type of documents(s) and compare to the file in 3.4.
- Or you can use the "Hex Editor" option on the CSR to view the first 16 records of the file and compare to the file in 3.4.
- If you are still not sure, use the CSR "upload to mainframe" option so you can compare the files. Once you have resolved the problem, you will need to notify an IT Specialist to delete the balanced file from 3.4.
- You can also use IR.MAG.2 and do a Payer Control Report (PCR) History Search.

(11)   If there is a difference of four records or less, use 3.4 to determine if they are the same payer, doc type, etc. If they are all different, use 240=2 for all.

(12)   If they appear to be the same file with some additional records, or some records removed, create an Interaction and contact the transmitter/filer.

(13)   If one file is balanced and the other isn't, explain that we can't use the file with the additional records as it will cause duplication of the records in the first file.

(14)   If neither file is balanced, use the file the transmitter prefers. One file must be closed out in the production CSR. Note the date, contact name, and your initials. The file retained requires 240=2. Always watch the postmark dates.

(15)   Occasionally when a replacement is required, transmitters will send a file that has already been received as "Good" because they are not sure which file was bad. Check the payee count, document type and Payer of the original file, if it is available. If the replacement file isn't the same as the original file, provide this information when you contact the transmitter(s).

If	And	Then
the wrong file has been transmitted	is bad,	the filer must send the correct replacement file.
the wrong file has been transmitted	is good,	you must change the file status so they can send the correct re-placement file.

(16)   To change the file status to bad:

1.   Check to see if the file is verified. If it is, remove the X from 111. This can only be done through MAG42 by an IT specialist.

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2.   Go to the file in FIRE CSR and use the drop-down option, "Change the status to bad (18)." Note the date, contact name and your initials. In MAG32, change 240=2 on the good file(s). On the file being made bad, in MAG42, set 240=Blank.

3.   Watch for the replacement file, ensure the correct file was received and adjust the postmark date (if necessary) when it has a good status.

3.42.9.17.7
(12-10-2019)
MAG 33-42 Duplicates Questioned for Electronic Files

(1) The MAG-33 report is generated each Monday morning following the MAG-35 run. The purpose of this report is to identify electronic files that can be released due to an electronic file being replaced or closed. The list includes:

   a.   TCC and alpha of the questioned files
   b.   Payee count
   c.   electronic filename
   d.   electronic results (T for "good" file, F for "bad "file)
   e.   Data type (P for production, C for correction)

(2) You must log on to the mainframe (J system) and access Control-D. In Control-D, search to find the MAG-33-42 file, locate and print the current report.

(3) Research the files on the report to determine whether a previous file has been closed or replaced if it was a duplicate of another file.

If	Then
a file that had duplicate data of the "good" electronic file on the report has been closed,	change the indicator of good file to keep by entering 240=2.
a file that has a different number of records, that isn't duplicate data of another electronic file, has been replaced,	change the indicator by entering 240=2.
the data is duplicated,	contact the transmitter/filer.

3.42.9.18
(01-01-2014)
Paper Inventory Processing

(1) This section describes the procedures used in TSO to track the number of paper forms, faxes, and mail that are processed during the fiscal year.

3.42.9.18.1
(01-01-2015)
Received Date Stamp

(1) Date stamp all incoming mail received from the MCC mail room. The MCC mail room is a contracted mail service and isn't required to date stamp. Date stamping is required due to time sensitive documents received in TSO.

(2) To ensure an accurate received date is stamped and work is processed in First In/First Out (FIFO) order, follow procedures below:

   •   Upon delivery of mail from the MCC mail room, clearly label each mail container (trays, bucket, etc.) with the date the mail is received in TSO.
   •   Test the date stamp prior to using to ensure the date is appropriately set.

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• Stamp documents with the date identified on the mail container.

  Note: If date stamping isn't completed daily, caution must be taken to ensure the date stamp is set appropriately based on the received date noted on the mail container being processed.

(3) Date stamp on the face (page one) of the document in an area that doesn't cover taxpayer or customer information.

(4) If an incorrect date is stamped on a document in error, cross out the entire stamp with an ″X″ and re-stamp with the correct received date.

(5) Lock the TSO date stamp in a designated area when not in use.

3.42.9.18.2
(01-01-2025)
Paper Forms and Correspondence Received in Technical Services Operation (TSO)

(1) The following is a list of forms processed at TSO:

• Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns
• Form 8508, Application for a Waiver from Electronic Filing of Information Returns
• Form 8822, Change of Address
• Form 8822-B, Change of Address - Business
• Form 10301, CD/DVD Encryption Code Authorization for CP2100/972CG
• Form 15397, Application for Extension of Time to Furnish Recipient Statements
• Extension of Time for Recipient Copies Correspondence

(2) Attach envelopes and additional documentation.

(3) Create an EHSS Incident Batch for groups of 25 or less. Attach an Incident Batch Sheet and stamp with the received date.

3.42.9.18.3
(12-07-2021)
Mis-routed and Mis-directed Mail

(1) TSO receives mis-routed and mis-directed mail including individual and business forms, correspondence, and information returns. Mis-directed information returns include the following forms:

Form	Form	Form	Form	Form
1096	1099-B	1099-K	1099-Q	5498
1097-BTC	1099-C	1099-LS	1099-R	5498-ESA
1098	1099-CAP	1099-LTC	1099-S	5498-SA
1098-C	1099-DIV	1099-MISC	1099-SB	8809
1098-E	1099-G	1099-NEC	1099-SSA	W-2G
1098-T	1099-H	1099-OID	3921	
1099-A	1099-INT	1099-PATR	3922	

(2) Process mis-routed and mis-directed mail according to the procedures below:

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- Forward individual and business forms or correspondence intended for processing to the appropriate IRS Submission Processing Center following guidelines in *Shipping Policy for PII Documents.* Prepare Form 3210, Document Transmittal.
- Return documents requiring further clarification to the sender.
- Destroy mis-directed or mis-routed mail that doesn't require a response or further processing.

(3) Forward information returns to the appropriate IRS Submission Processing Center for processing. Refer to General Instructions for Certain Information Returns, Part D - Where to File. Prepare Form 3210, Document Transmittal. Utilize the address identified below to locate the appropriate IRS Submission Processing Center.

- Form 1096, Annual Summary and Transmittal of US Information - Filer's name and address
- Form 1097 Series - Issuer's name and address
- Form 1098 Series - Recipient's/Lender, Donee's, or Filer's name and address
- Form 1099 Series - Lender, Payer, Creditor, Corporation, Issuer/ Provider, Filer, or Trustee/Payer's name and address
- Form 3921, Exercise of an Incentive Stock Option Under 422(b), - Transferor's name and address
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under 423(c), - Corporation's name and address
- Forms 5498, 5498-ESA and 5498-SA - Trustee or Issuer's name and address
- W-2G - Payer's name and address

3.42.9.18.4
(01-01-2014)
Mis-directed
Remittances

(1) During peak payment processing periods, the potential increases for mis-directed remittances in the Department of the Treasury headquarter offices. Headquarter mis-directed remittances are payments for federal income taxes addressed to executives or offices that don't ordinarily receive or collect tax payments.

Note: These procedures are for use by headquarter executive offices of the De-partment of the Treasury only. Employees in a campus or field office must adhere to prescribed procedures in their respective Internal Revenue Manuals.

3.42.9.18.4.1
(01-01-2025)
Procedures for
Mis-directed
Remittances

(1) Headquarter offices should send any mis-directed remittances to the Kansas City Submission Processing Center.

(2) Route remittances using an overnight traceable method. All remittances must be sent on the day of receipt, but no later than the next business day.

(3) To prepare Remittance Packages for Mailing, take the following steps:

a. Attach Form 3210, Document Transmittal, listing the taxpayer identifica-tion number, dollar amount, type of tax period, and date received.
b. Annotate "MISDIRECTED REMITTANCE RECEIVED mm/dd/yyyy," in the remarks section of Form 3210.

c.   If the remittance received is cash, convert the cash to a cashier's check made payable to the United States Treasury before mailing. The local employee credit union will generally perform this service.

d.   Retain Part 4 (Originator's copy) of Form 3210 in a suspense file. Refer to Document 12990, IRS Records Control Schedules (RCS) 29, Item 91 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal, retention and disposition requirements.

e.   Enclose Parts 1 and 3 of Form 3210, the remittance, and all accompanying attachments in a sealed envelope addressed to the Kansas City Submission Processing Center at the address below. Follow established procedures for sending overnight traceable mail.

f.   Hand carry the double wrapped remittance package to the mail room, along with an approved Form 12427, Express Mail Request. The use of completed inside and outside labels is required.

g.   The package should be addressed to:

Internal Revenue Service

Kansas City

Attn: Stop 7777

333 W. Pershing Road

Kansas City, MO 64108

Telephone: (816) 325-3111

h.   Kansas City Submission Processing Center remittance processors will return a receipted copy of the transmittal within three business days. If you don't receive an acknowledgement of the remittance package within five business days, contact Receipt & Control Operations program manager at 1-816-325-3111.

i.   Any lost, stolen, or altered remittance must be immediately reported to your manager, the Office of the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484, and the designated Remittance Security Coordinator listed on the *Submission Processing Homepage* under security information.

j.   Incidents involving inadvertent unauthorized disclosure, verbal disclosure, the loss or theft of hardcopy records or documents containing sensitive information, including the loss or theft of remittances containing PII, packages lost during shipment, etc., are reported to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) via the *PII Breach Reporting Form.* Refer to IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BOYD Assets and Hardcopy Records/Documents.

3.42.9.18.5
(08-27-2019)
Undeliverable Mail Procedures

(1)   Undeliverable mail is any letter, notice or other correspondence returned to TSO with an indication the address to which the mail was sent is no longer valid. Undeliverable mail is identified as mail received that states:

- Addressee has moved with no forwarding address
- No recipient, unable to forward

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- Attempted - Not known unable to forward
- No such address return to sender
- Not deliverable as addressed - return to sender
- Box closed unable to forward

(2) If there is a yellow address change sticker provided by U.S. Postal Service (USPS) on the original envelope, research IDRS using Command Code (CC) ENMOD and IMFOLE. (Ensure the name on the USPS yellow label matches the information on IDRS.) Compare the address and follow procedures listed in the table below:

If	Then
the address is the same as the yellow label,	mail to the current address.
the USPS yellow label address doesn't match IDRS, compare the date of TC 014 on IDRS with the date of the yellow label.	mail to the current address. *Note:* If USPS yellow label was the current address, include a copy of Form 8822-B, Change of Address - Business, and the envelope with the yellow label.

(3) If there is no yellow address change sticker on the original envelope, research ENMOD or IMFOLE for a current address. If a new address is found, mail correspondence to the current address. If no new address is found, destroy as classified waste with the exception of CP2100 and Notice 972CG. File the notices and destroy 90 days after the notice date.

(4) When mailing Notice 972CG, only change the file copy date to ensure the filer/payer is allowed 45 days to respond. When mailing CP2100 Notices, the original date on the undeliverable notice should not be changed. Filers will have 15 business days from the date of receipt to complete all required mailings to the recipient.

(5) When Form 8809 letters are returned as undeliverable, perform steps outlined in (1) through (4) above. Access the IRP Homepage Extension database and take the following actions:

- Update extension records with the correct information
- Verify extension records
- Update comment field with '*Corrected Deliverable',* or *'Uncorrected Undeliverable'*
- Print and mail extension letters

3.42.9.18.6
(12-10-2019)
Incomplete Address on Outgoing Mail (Extension Letters)

(1) Review Letter 5365, Incomplete Form 8809, and Letter 5381, Extension Request Denied Form 8809, for a complete, accurate address.

(2) If address is incomplete or inaccurate:

- Research IDRS to find current address information. Update address information in the IRP Homepage Extension Database.

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- • If 'See Attached' is in the name line, use the Extension Database to update the name field using the first record on the multiple listing.
- • If foreign filer has a state selected and/or 11111 in the zip code, update the record in the extension database to remove the information.
- • If the letter references, *the attached list of additional names and TINs as you indicated on line 4 is missing,* allow the letter to be mailed to the customer.
- • In all situations, reverify the extension record to regenerate a letter to the customer.

3.42.9.19
(01-01-2024)
Potentially Frivolous Data Research

(1) This section outlines procedures to identify, process, and report files that contain questionable file data.

3.42.9.19.1
(01-01-2025)

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3.42.9.19.2   (1) FIRE Support may be requested to be a witness for a court trial for fraudulent
(01-01-2024)   filing of information returns.
Court Responsibilities

                     (2) Perform the following actions during the pretrial period:

                          •   Document request on the TSO External and Internal Request Log
                               located on the TSO SharePoint in the Deconfliction folder.
                          •   Organize contact information from IRS agents. Create an email folder
                               and store all emails.
                          •   Advise manager of date and location of trial.

                               Note: Manager must notify Operation Manager of the request.

                          •   Obtain accounting code for travel.
                          •   Submit travel request.
                          •   Book trip in ConcurGov. Sunday travel may be required if trial begins on
                               Monday. Travel compensation may be required.
                          •   Attend court preparation meetings scheduled by the attorney. Meetings
                               may be face-to-face or by conference call.
                          •   Prepare exhibits. Store on EPSS Shared Drive. Print a hard copy and
                               take to court destination for review prior to testimony.

                               Note: All documentation must be elevated to Headquarter staff for
                                       review prior to sending to requester.

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- • Verify exhibits are accurate during preparation meetings.
- • Assist attorney to understand how information returns data relates to Form 1040 data.

(3) Perform the following post-trial activities:

- • Update case documentation.
- • Update the TSO External and Internal Request Log located on the TSO SharePoint in the Deconfliction folder.
- • Destroy hard copies of exhibits.
- • Prepare and submit travel voucher.
- • Save emails and documents on EPSS Shared Drive.

3.42.9.20
(01-01-2025)
Retention of Paper
Documents Procedures

(1) This section provides requirements for maintaining copies of documents including procedures for sorting, filing, retention, and purging documents.

(2) All transmittals and other related forms must be filed and stored according to Document 12990, Records Control Schedules (RCS), as approved by the National Archives and Records Administration (NARA), to prevent unauthorized/unlawful destruction of records.

(3) Correspondence and forms are received from payers/transmitters daily. Computer clerks sort the mail according to form type and deliver it to the appropriate section within the operation.

(4) Employees in Information Filing Support are responsible for the retention of Forms 8508, Application for a Waiver from Electronic Filing of Information Returns.

(5) Employees are responsible for retention of the following forms, worksheets and letters:

- • Extension of Time Requests for Recipient Statements of Information Returns (correspondence and Form 15397, Application for Extension of Time to Furnish Recipient Statements).
- • Form 4419, Application for Filing Information Returns Electronically (historical)
- • Form 8508, Application for a Waiver from Electronic Filing of Information Returns
- • Form 8809, Application for Extension of Time To File Information Returns
- • Form 8822, Change of Address
- • Form 10301, CD/DVD Encryption Code Authorization for CP2100/972CG
- • Underreporter Employer/Payer Transmittal Worksheet
- • Incorrect payer name/TIN letters
- • Successor/predecessor letters
- • Customer's response correspondence to Letter 5999C, Form 4419 Documentation (historical)

(6) Retain forms, worksheets and letters in a secured file cabinet or EPSS Shared Drive.

Note: EEFAX isn't considered a secure repository (a secure-class storage system with disaster recovery, access control, etc.) and should not be used for document retention.

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(7) After following the records retention and disposition requirements outlined in Document 12990, IRS Records Control Schedules (RCS), arrange for the destruction of documents as outlined in IRM 1.15.3, Disposing of Records.

3.42.9.20.1
(01-01-2025)
Cleaning and Filing Documents for Filing

(1) Prepare documents for filing.

(2) Remove the following information from the documents and shred unless otherwise noted:

- Incomplete postmark dates including envelopes or mail receipts without proper postmark dates or To/From address. Documents that are required to be filed and are received via shipping agencies and don't note date shipped should be kept.
- IRS letterhead documents such as return letters, extension of time letters, etc.
- Letters with noncritical information.

    Note: All letters that reference missing or incorrect TINs, reason for late filing, etc., should be kept with the document and filed.

(3) Each type of document is filed separately in locked cabinets located in the respective branch sections. Documents are generally filed based on the calendar year processed.

(4) File forms listed below accordingly:

- Extension of Time Requests for Recipient Statements of Information Returns - ascending order by EIN
- Form 4419 - ascending order by TCC (historical)
- Form 8508 - ascending order by Control Number
- Form 8822/8822-B - ascending order by EIN
- Form 10301 - ascending order by EIN
- Form 15397 - ascending order by EIN
- Underreporter Employer/Payer Transmitter Worksheet - ascending order by EIN and calendar year the case was created
- Penalty Research Forms - ascending order by batch number logged into the penalty research logbook and by calendar year the case was created
- Letters reporting incorrect payer name and/or TIN used on Forms 1099 - ascending order by correct EIN
- Letters reporting successor/predecessor reporting - ascending order by assigned letter number

3.42.9.21
(01-01-2014)
Published Products

(1) This section provides guidelines to publish publications, forms, and letters.

3.42.9.21.1
(01-01-2025)
Publications

(1) It is the responsibility of TSO to assist in the revision of the publications listed below. The due dates of the information returns dictate the timing sequence for the revision of publications. In general, a publication should be in print at least three months and ideally four months before the due date of the returns affected by the revision.

- Publication 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

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- Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
- Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Publication 1516, Specifications for Electronic Filing of Forms 8596, Information Returns for Federal Contracts
- Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement of Identifying Separated Participants With Deferred Vested Benefits
- Publication 5716, IRIS Postcard
- Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide
- Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A)
- Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns
- Publication 5903, IRIS App for TCC Tutorial
- Publication 5911, IR App for TCC Tutorial

Note: Publication 1516 is revised when legislative or processing changes dictate a change in procedures.

(2) Perform an annual technical review upon request from Program Management (PM). Provide timely feedback on technical information, formatting and schemas. Provide feedback on all Unified Work Requests (UWR) and/or field changes.

3.42.9.21.2
(01-01-2024)
Form Procedures

(1) Electronic Products and Services Support (EPSS) is responsible for the following forms used in the processing of information returns.

- Form 8508, Application for a Waiver from Electronic Filing of Information Returns
- Form 10301, CD/DVD Encryption Code Authorization Form for CP2100 and 972CG Notices

(2) The Office of Management and Budget (OMB) requires all forms are reviewed every three years. If no changes are needed, the forms are renewed.

(3) Submit suggestions for form improvement or recommendations for a new form to a PM analyst. Work in tandem during the development process.

3.42.9.21.3
(01-01-2025)
Correspondence -
IR/IRIS Application for
TCC, Form 4419,
Extensions, and Waivers

(1) The following letters are used in the processing of TCC applications, extensions, and waivers:

- Letter 5121, Form 4419 Incomplete for Processing
- Letter 5365, Form 8809 Incomplete for Processing
- Letter 5378, Recipient Copy Approved
- Letter 5379, Extension Request Denied - Recipient Copy
- Letter 5381, Extension Request Denied
- Letter 5382, Waiver Approved
- Letter 5383, Waiver Denied
- Letter 5384, Transmitter Control Code (TCC) Assigned
- Letter 5389, Transmitter Control Code (TCC) Revoked

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- Letter 6395C, Information Returns (IR) Application for Transmitter Control Code (TCC) Assigned for Issuer/Transmitter
- Letter 6398C, Interim Letter for Information Returns for Transmitter Control Code
- Letter 6403C, Information Returns Application for TCC Supporting Data
- Letter 6405C, Acceptability Individual Firm Approved
- Letter 6406C, Information Returns Application for TCC for Issuer/ Transmitter (Firm) Denied or Revoked
- Letter 6508C, IR Application for TCC- CF/SF Participation Approval
- Letter 6509C, IR Application for TCC – Resubmission Required
- Letter 6510C, IR Application for TCC – Non-Use
- Letter 6524C, IRIS Application for TCC Assigned
- Letter 6525C, IRIS Application for TCC Supporting Documentation
- Letter 6526C, IRIS Application for TCC Resubmission Required
- Letter 6527C, IRIS Application for TCC Denied or Revoked
- Letter 6528C, Interim Letter for IRIS Application for TCC
- Letter 6529C, IRIS Application for TCC Acceptability Individual/Firm Approved
- Letter 8300C, IRIS TCC Support Ad Hoc Responses
- Letter 8301C, IR TCC Support Ad Hoc Responses

(2) Letters are reviewed annually for format, grammar and technical updates. Upon request from a PM analyst, provide timely feedback.

3.42.9.22
(01-01-2024)
Affordable Care Act (ACA) Electronic Filing

(1) To support ACA regulations, the IRS will receive and process information returns reporting on individual's health insurance coverage from insurance companies, self-insured employers, applicable large employers and other employers, that provide health insurance to their employees. The following forms have been developed to support the ACA regulations:

- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-B, Health Coverage
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

(2)   Forms 1094/1095-B and Forms 1094/1095-C are information returns and fall under IRC 6011(e)(2)(A). See IRM 3.42.9.10(2) for an explanation of the requirements to file information returns electronically.

(3) TSO assistants resolve inquiries from software developers, transmitters and issuers regarding the electronic filing issues, specific to:

- ACA Application for Transmitter Control Code (TCC)
- ACA Assurance Testing System (AATS) or Communication Testing
- Transmission issues, file status, rejects and error codes

The transmission of electronic files will be in Extensible Markup Language (XML) format. The XML format ensures the electronic return data transmitted to IRS meets all required specifications.

(4) TSO assistants provide the filing support of Forms 1094/1095-B and Forms 1094/1095-C in relation to electronic transmission (accepted/rejected) and will **not** answer tax law issues. Assistants also provide support for the ACA Application for Transmitter Control Code (TCC) process.

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> *Note:* TSO assistants **don't** provide support in relation to the preparation of electronic and/or paper filing of Forms 1094/1095-B and Forms 1094/1095-C. Refer to ACA solution for resolution. For additional information about the application process, refer the customer to *Publication 5165,* Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters.

3.42.9.22.1
(01-01-2025)
Overview of the ACA Application for Transmitter Control Code (TCC)

(1)   To participate in electronic filing of ACA information returns Forms 1094/1095-B and Forms 1094/1095-C, the Responsible Official (RO), Authorized Delegate (AD), and Contact must create or access their e-Services account. After the account is created or established, the RO and AD will have access to the ACA Application for TCC. Definitions of a Responsible Official, Contact, and Authorized Delegate are:

- **Responsible Official -** Individuals with responsibility for the authority over the electronic filing of ACA Information Returns operation at the firm or organization location. Responsible Official (RO) is the first point of contact with the IRS and has authority to sign the original/revised ACA Information Returns Application for TCC and is responsible for ensuring that all requirements are adhered to.
- **Contact -** Individuals who may be responsible for transmitting and/or are available for inquiries from the IRS on a daily basis.
- **Authorized Delegate -** Is optional. The role is assigned by the RO. An AD has the same privileges as an RO **except**: AD cannot submit an application for the first time, cannot add/edit/delete RO. AD privileges include ability to add/edit/delete software package.

(2)   The ACA Application for a Transmitter Control Code (TCC) allows the user to request participation in electronic filing of ACA Information Returns. A Responsible Official must create (initiate) the *ACA Application for TCC*. There must be a minimum of two Responsible Officials and a minimum of two and up to 10 contacts within the ACA Application for TCC. Each Responsible Official will need to sign the Terms of Agreement using their PIN. If a PIN has not been established, the RO will be prompted to do so once logged in.

> *Note:* Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns, is used for foreign based filers/organizations that **don't** have an employer identification number (EIN) and are unable to complete the online ACA Application for TCC.

(3)   The ACA Application for Transmitter Control Code (TCC) contains three separate roles:

- **Software Developer -** An organization writing either origination or transmission software according to IRS specifications.
- **Transmitter -** A business sending the electronic information returns data directly to the IRS on behalf of any business required to file.

> *Note:* If a business is transmitting returns for their own company, in addition to transmitting returns on behalf of another business, they don't need both the Transmitter and Issuer role. They can file all returns as a Transmitter.

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- **Issuer -** A business filing their own ACA Information Returns regardless of whether they are required to file electronically (transmit 10 or more information returns during the calendar year) or volunteer to file electronically.

(4) When an application is approved, a five alpha-numeric character TCC will be assigned for each TCC requested. A letter containing the TCC will be mailed via United States Postal Service (USPS) and the TCC will be available on the ACA Application for TCC Application Summary page. There are three different acceptance letters that will be issued based on the role selected on the ACA Information Returns Application for TCC:

- Letter 5476C, Affordable Care Act (ACA) Transmitter Control Code (TCC) Assigned for Issuer
- Letter 5477C, Affordable Care Act (ACA) Transmitter Control Code (TCC) Assigned for Software Developer
- Letter 5478C, Affordable Care Act (ACA) Transmitter Control Code (TCC) Assigned for Transmitter

(5) Access to ESAM for internal users is through the Employee User Portal (EUP) and is based on defined permissions requested by the (BEARS) user role. Both the *e-file* Application for TCC share the same role within ESAM. The manager is required to initiate an online access request (BEARS) for the assistor and select the (BEARS) Application Name of AVEA (ESRV-APPL-EFILE) (view) or AERA (ESRV-APPL-EFILE) (edit).

(6) Assistors may receive inquiries regarding the status of ACA Application for TCC process, including any of the following application or TCC statuses:

Status for	Status	Definition
Application	Submitted Pending Review	Application is going through eligibility checks.
Application	Saved	Application has been started but not submitted. ***Note:*** An application that has not been submitted and is in the saved status for more than 90 days will automatically be deleted by the system.
Application	Signature Required	Application has been submitted but is still waiting for additional Responsible Official signature.

Status for	Status	Definition
Application	Completed	Application has been submitted and completed processing; the TCC(s) have been issued.
Application	Resubmission Required	The application has been completed and has been updated and must be resubmitted and signed by all Responsible Officials.
Application	Inactive	Application is inactive when TCC is in a completed status and has not been used for more than two years.
Application	Deleted	An application was in Saved status without ever being submitted for over 90 days or the Responsible Official deleted on the EUP on purpose.
Application	Dropped	Status changes to Dropped when the application has been deleted or inactive for 90 days.
TCC	Active	Application is completed and the TCCs are active. TCCs are available to use in Production or Test (dependent upon the form status).
TCC	Inactive	TCC is inactive due to inactivity or customer request.
TCC	Dropped	TCC has been dropped because of 2 years of inactivity and the waiting period has been exceeded.
TCC	Test "T" (T/P Indicator)	TCC may be used in the AIR Test Environment.

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Status for	Status	Definition
TCC	Production "P" (T/P Indicator)	TCC may only be used in the AIR Production Environment.
TCC	Deleted	TCC was deleted after the application status was in Dropped for a period of time, or for a systemic fix. The TCC will not display on ESAM as Deleted but will display as Dropped. The BOE report will show the TCC as Deleted after a length of time has passed as a systemic requirement.

(7) The time frame to process an ACA Application for TCC is 45 days upon sub-mission of the application.

(8) Assistors may also receive inquiries on a forgotten ACA TCC or other ACA TCC inquiry. Before assisting the customer, ensure Authentication /Authorization probes have been obtained and verified.

(9) A customer's request to change the status of an ACA Application for TCC must be escalated. Follow the guidance in KM003127, Affordable Care Act (ACA) Application for Transmitter Control Code.

(10) For additional information about the application process, refer the customer to Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) In-formation Returns for Software Developers and Transmitters.

3.42.9.22.1.1
(05-17-2023)
Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns

(1) Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns, is used by a foreign entity without an EIN who is required to file ACA information returns electronically or a foreign entity developing software to electronically file ACA information returns. Additionally, Form 4423 may be used to update an existing application for an organization without an EIN.

Note: Applicants with an EIN must submit their ACA Application for TCC electroni-cally on *https://www.irs.gov/* using e-Services. If it is determined the applicant has an EIN, send Letter 5730C, Incomplete Form 4423.

(2) Form 4423 should be submitted at least 45 days before the due date of the electronically filed return. The Responsible Official and Contacts must create an e-Services account before the RO can apply for a TCC. Refer to IRM 3.42.9.22.1, Overview of the ACA Application for Transmitter Control Code (TCC). When a question is received about the Secure Access Digital Identity registration process, refer to the appropriate solutions.

(3) Verify Form 4423 contains the required information listed below:

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- Legal name
- Responsible Official Information
- Contact Information
- Role(s)
- Software package
- Form(s)
- Signature and title

> *Note:* Refer to Form 4423 Job Aid Processing, located on the *EPSS Research Portal TSO page* under Job Aids.

If any information listed above is missing or you determine the applicant has an EIN, send Letter 5730C, Incomplete Form 4423, to the address located on Form 4423.

(4) Search the EUP using search criteria (i.e., legal name or TCC) to determine if an application exists. Input revised or new information in EUP via the ACA Application for TCC. When a new application is entered and complete, a letter will automatically generate to the business advising of their TCC. The letter will be sent via USPS.

3.42.9.22.2
(01-01-2018)
Affordable Care Act Information Returns (AIR) System

(1) The Affordable Care Act Information Returns System (AIR) is an intake system that receives electronically filed Affordable Care Act (ACA) information returns (Forms 1094/1095-B and Forms 1094/1095-C).

(2) The system verifies the extensible Markup Language (XML) structure of the transmission and the byte size of the file to ensure it isn't over system limits. The AIR system allows the Transmitter or Issuer to transmit returns to the IRS and/or retrieve acknowledgements for those transmissions. The Acknowledgment provides the transmission status and identifies which Business Rules were violated, if any.

3.42.9.22.3
(03-15-2019)
Affordable Care Act (ACA) Information Returns (AIR) Management Console (AMC)

(1) The AMC displays ACA information returns and status for information returns transmissions, submissions, and records transmitted through the AIR system in test and in the production environment. Currently, the record level (information return) information is available in PDF format.

(2) Access to AMC is through the Employee User Portal (EUP) and is based on portal-defined permissions requested by the (BEARS) user role. The manager is required to initiate an online access request (BEARS) for the assistor and select the (BEARS) Application Name of "SYS USER AIR 1 – ASSISTOR AND ANALYST (AIR MANAGEMENT CONSOLE)." Most users will have view only privileges.

(3) Access the AMC and select the AIR Management Console application to view ACA transmissions and submissions that have been Accepted, Accepted with Errors, Partially Accepted, and Rejected. Additionally, the error messages or business rules violations are visible at the transmission, submission and record level.

> *Note:* The Affordable Care Act (ACA) Information Returns (AIR) Management Console (AMC) User Guide is located on the AMC in the upper right corner under Help.

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(4)   Access ACA data through the AMC. Research ACA Information Returns Forms 1094/1095-B and Forms 1094/1095-C for the following:

- Determine the status of the transmission/submission (Accepted, Rejected, Accepted with Errors, Partially Accepted, or Processing).

    Note: A preliminary status of *Transmission Split Completed* occurs during TIN Validation and will change to the final status of *Rejected* or *Accepted with Errors.*

- Provide the errors associated with the transmission, submission, or record (information return).
- View the information returns in PDF format.

3.42.9.22.4
(01-01-2018)
Affordable Care Act (ACA) Assurance Software Testing and Communication Testing

(1)   This section provides information for completing the ACA Assurance Testing System (AATS) process. Software Developers (SWD) must pass all applicable test scenarios for the forms the software package supports before the software packages are approved. Software testing for ACA Information Returns software ensures the electronic return data is sent in the correct format.

(2)   Transmitters, including issuers, must use approved software to perform the communication test. The communication test demonstrates the ability to send information returns and receive the acknowledgement file with a status of *Accepted, Accepted with Errors,* or *Partially Accepted*. No further communication testing is required when additional forms are added to the ACA Application for TCC. The transmitters are not required to test each year.

(3)   The following documents and resources are available on *Affordable Care Act Information Returns (AIR) Program,* to assist with the Software and Communication Testing process:

- *Publication 5164,* Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)
- *Publication 5165,* Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
- AATS (Testing)
- AIR Schemas/Business Rules

(4)   Prior to testing, all SWD, transmitters, and issuers (transmitting directly) must apply for and receive an ACA TCC by completing the *ACA Application for TCC* process. A SWD will receive a software identification number (SWID) for each ACA form type and year they support.

(5)   SWDs create their software using Extensible Markup Language (XML) following the guidelines in multiple publications, schemas, and resources located on *Affordable Care Act Information Returns (AIR) Program.* website.

(6)   Participants will contact the IRS when they completed the appropriate submission narratives, and their transmissions are accepted.

(7)   SWDs receive a status of Accepted, Accepted with Errors, Partially Accepted, Processing, or Rejected from AATS.

- If the submission is *Accepted*, confirm the required submissions are in *Accepted* status and follow KM003205, Affordable Care Act (ACA) Assurance Testing System (AATS) and Communication Testing

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- If the Software Developer receives an *Accepted with Errors* or *Partially Accepted* status, identify the submission/scenario containing errors and/or the specific fields in error, if requested. Don't provide the *expected results*; however, you may identify the field in error.
- If the Software Developer receives a *Processing* status, confirm the processing status on AMC and follow KM003205.
- If the Software Developer receives a *Rejected* status, provide the reject code and/or the definition of the reject.

3.42.9.22.5
(12-10-2019)
Affordable Care Act (ACA) Assurance Testing System (AATS) Software Developer

(1) SWDs are assigned a TCC used for software testing. The ACA TCC T/P Indicator for a SWD TCC will be permanently set to *Test T*, which allows the SWD to test year round. Software Developers don't have to apply for a new TCC each year; however, software package information must be updated annually online through the ACA Application for TCC.

(2) Software IDs will be assigned for each tax year after the Software Developer (SWD) updates their *Software Developer Package List* within the ACA Application for TCC. All electronically filed returns are required to have a SWID transmitted as part of the transmission. If the number isn't provided, the transmission will reject. The SWID is designed to identify software products used when transmitting returns to the IRS. A SWID isn't used to track the serial numbers of individual software packages.

(3) Individuals or firms who purchase another developer's current year approved software for the purpose of using and/or marketing under their own name, must complete and submit an application requesting a separate SWID assigned to tax preparation package. The SWID is generated in the External Customer Data Store (ECDS) and is composed of 10-digits with the first two characters being the tax year. For example, during testing of software for processing year 2023, the two digit year will be 22 for tax year 2022. The third character is an *A* for ACA. The *A* is the literal alphabetic letter used to identify the difference between ACA Information Returns Software Identification Number and an e-file Software Identification Number.

Note: A SWD can test more than one year at a time. Verify a SWID is available for each tax year supported.

(4) Each software package receives its own SWID number. For example, if a software company has a Windows tax package, a Macintosh tax package, a Disk Operating System (DOS) tax package, and a web tax package, the company is required to have four distinct SWIDs to track how errors on different packages are handled from the same company.

(5) SWDs must use and pass all required AATS submissions for the forms the software supports before the software testing is passed. For example, if the SWD transmits submission 1.0 through 1.3 and passes all scenarios but doesn't pass all of 2.0 through 2.3, the software package has not passed. The SWD must resubmit 2.0 through 2.3. Once the software packages pass all submissions, the SWD will contact the help desk to review their test. **Exception:** Software Developers who passed testing for tax year 2021 or prior don't need to test for tax year 2022. Follow paragraphs (7) through (9) below.

(6) Take the following actions to confirm the SWD passed the submission tests:

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- Verify the software tested on the ACA Application for TCC including forms for each package, SWID issues, and transmission method.
- Review the results in the AIR Management Console (AMC) AATS environment.
- Verify all required submissions are in *Accepted* status.

(7) After verifying the information and all submissions have passed for specific forms, or after verifying their tax year 2021 or a prior year are in production, take the following actions in the EUP, ACA Application for TCC:

- SW Package Status - move from test to production.
- Software ID Status - move from test to production.
- Don't update the Form T/P Indicator for the Software Package; it must remain *T.*
- Document comments on the ACA Application for TCC and in EHSS stating AATS prior year confirmed. Follow appropriate solutions.

Note: If the SWD has the Transmitter or Issuer role on the application, update the Transmitter/Issuer Form T/P indicators from *T* to *P.*

(8) It may take up to 48 hours for the system to update before production returns can be accepted. If the time frame isn't met, the transmitter may receive an error stating the TCC isn't valid.

(9) If the customer has unresolved issues, escalate the Interaction to manager/lead.

Exception: If there are Automated Enrollment or web service definition language (WSDL) questions, escalate to ACA AIR Technical L2 Provider Group. Refer to the appropriate solution.

3.42.9.22.5.1
(01-01-2023)
Update Software Status Indicators from "Test" to "Withdrawn"

(1) External stakeholders may have erroneously submitted software packages when completing the ACA Application for TCC. The software package and software ID status remain in "Test" when the external stakeholder selected an incorrect role, decided against developing/testing software, or used a third party to prepare and transmit their information to the IRS. There is no systemic report that will update the status indicators to" Withdrawn." A manual workaround was implemented to move the status indicators from "Test" to "Withdrawn."

(2) When AATS isn't performed within two years of the current tax year (TY) being processed (example, current TY 2022 - update TY 2020 and before), the software ID status is required to be moved from "Test" to "Withdrawn."

(3) ACA Analysts will provide the "ESAM Software ID Report" from the Business Objects Environment (BOE) via secured email. The report provides the software package and software ID statuses that need to be moved from "Test" to "Withdrawn."

(4) Manager/lead/clerk assign the listing to appropriate assistors by creating an EHSS batch sheet using Product Type 750-84382- ACA STUP.

(5) Assistors update the ACA Application for TCC by taking the following actions:

- Access *EUP.*
- Select *esrv-ESAM-Applications.*

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- Search by the TCC provided on the ESAM Software ID Report (BOE).
- Edit the application.
- Go to the Application Summary.
- Update the software package and software ID status from "Test "to "Withdrawn". Click SAVE button.
- Go to Comments, click ADD button and notate, *Updated TYXX software Indicators to "Withdrawn" due to non-use.* Click SAVE button.
- Close EHSS Batch accordingly.
- Use Program Code 750-84382 for time reporting on Form 3081.

3.42.9.22.6 (08-02-2018) **Communication Testing**	(1) The transmitter/issuer must use approved software and perform a communication test from the available AATS testing submission.

(2) A communication test establishes the transmitter or issuer can send ACA information returns and retrieve their acknowledgement file successfully. Transmitters must perform a communication test to demonstrate the ability to send the information returns and receive the acknowledgement file with a status of *Accepted, Partially Accepted,* or *Accepted with Errors*. The transmitter or issuer must be able to view the Receipt ID and use the Receipt ID to retrieve the acknowledgement *Accepted* status for the transmission.

(3) Once the transmitter has received a status of *Accepted, Partially Accepted, or Accepted with Errors* for their test submission, the transmitter will contact the help desk. Take the following steps to confirm the Transmitter passed the Communication test:

- Verify the test on the AMC.
- If the status is *Accepted*, *Accepted with Errors,* or *Partially Accepted,* update ACA Application for TCC by changing the *Issuer/Transmitter Form* from *T* to *P*.
- Document comments on the ACA Application for TCC and in EHSS stating the transmitter passed the communication test. Follow appropriate solution.

(4) It may take up to 48 hours for the system to update before production returns can be accepted. If the time frame isn't met, the transmitter may receive an error stating the TCC isn't valid.

(5) If the customer has unresolved issues, escalate the Interaction to manager/ lead.

Exception: If there are Automated Enrollment or WSDL questions, escalate to ACA AIR Technical L2 Provider Group or refer to the appropriate solution.

3.42.9.22.7 (01-01-2017) **Affordable Care Act (ACA) Production Inquiries**	(1) Take the appropriate actions as needed in relation to the electronic transmission of ACA Forms (Forms 1094/1095-B and Forms 1094/1095-C) as listed below:

- Access the AMC system and review the transmission submission, or records as needed.
- Review errors displayed on AMC.
- Explain the reason for rejection or errors as appropriate by reviewing the business rules, and Knowledge Base Solution ID on EHSS. Provide the references listed in (2) for future inquiries and education.
- Document all comments and contacts in the EHSS Interaction.

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- Monitor open Interaction in EHSS until issue is resolved.
- Close Interaction. If unable to resolve the issue, assign and refer the Interaction to the lead tax examiner who will resolve or escalate the Interaction to the appropriate provider group.

(2)   Refer the customer to the links located on the *Affordable Care Act Program Page:*

- *AIR Schemas/Business Rules*
- *Schema to Form Crosswalks* - The crosswalk allows the user to search the schema element and reference it to the line number on the form or vice versa. It is linked under AIR Schemas and Business Rules by tax year.

(3)   Support **isn't** provided in relation to preparation of electronic filing of ACA forms. When answering a business rule or error code inquiry, the customer may ask for clarification on how to complete ACA forms. Refer the customer by following the ACA referral information in Solution KM000243, EPSS and Unsupported Product Contact Information.

3.42.9.23 (01-01-2025) **Information Returns Intake System (IRIS) Electronic Filing**	(1) The Taxpayer First Act (TFA) Provision 2102, Internet Platform for 1099 Filings, required the IRS to develop an Internet portal by January 1, 2023, to allow taxpayers the ability to electronically file Forms 1099. (2) The Information Returns Intake System (IRIS) is used to file information returns electronically with the IRS and offers two transmission methods:

- Taxpayer Portal
- Application-to-Application (A2A) Intake Channel

(3)   The Taxpayer Portal allows users to:

- Type data into provided fields
- Upload a Comma-Separated Values (CSV) file from downloadable template

(4)   A2A Intake Channel allows software developers and transmitters to create files in Extensible Markup Language (XML) from IRS approved software and transmit the information directly to the IRS.

(5)   IRIS currently supports:

- Forms 1097-BTC, 1098 series, 1099 series, 3921, 3922, 5498 series, and W-2G
- Automatic extension requests

(6)   TSO assistors resolve inquiries from software developers, transmitters, and issuers regarding the electronic filing issues, specific to:

- IRIS Application for TCC
- IRIS Assurance Testing System (ATS) or communication testing
- Transmission issues, file status, rejects and error codes

3.42.9.23.1
(01-01-2025)
Information Returns (IR) Modernization (Mod) Customer Service Representative (CSR) Portal/Information Returns (IR) Modernization (Mod) Assurance Testing System (ATS) Customer Service Representative (CSR) Portal

(1) The IR Mod CSR portal displays the status for information returns transmissions, submissions, and records transmitted through the IRIS System in the production environment. The access link for the IR Mod CSR portal is provided in KM006589, IRIS Production Forms 1099.

(2) The IR Mod ATS CSR portal displays the status for submissions transmitted through the IRIS System in the test environment. The access link for the IR Mod ATS CSR Portal is provided in KM006588, IRIS ATS.

(3) The BEARS role to request access to both IR Mod CSR portals is:

- Prod User CSR Employee Portal (Customer Service Representative Portal (CSRP))

Most users will have view only privileges.

(4) Access the IR Mod CSR/IR Mod ATS CSR portal and select 'Search Transmissions' from the Dashboard to view IRIS transmissions and submissions that have been Accepted, Accepted with Errors, Partially Accepted, Processing, and Rejected.

3.42.9.23.2
(01-01-2025)
IRIS Assurance Software Testing (ATS) and Communication Testing

(1) This section provides information for completing the IRIS Assurance Testing System (ATS) process for A2A transmission method. Software Developers (SWD) must pass all testing requirements for the forms the software package supports before the software packages are approved. Software testing for IRIS software ensures the electronic return data is sent in the correct format.

(2) Transmitters, including issuers, must use approved software to perform the communication test. The communication test demonstrates the ability to send information returns and receive the acknowledgement file with a status of 'Accepted'. No further communication testing is required when additional forms are added to IRIS. Transmitters are not required to submit a communication test each year.

(3) The following documents and resources are available on *IRIS Assurance Testing System (ATS),* to assist with the software and communication testing process:

- Publication 5718, *Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications*
- Publication 5719, *Information Returns Intake System (IRIS) Test Package for Information Returns*
- IRIS ATS Examples by tax year
- IRIS A2A ATS known issues and solutions

(4) Prior to testing, all SWD, transmitters, and issuers (transmitting directly) must apply for and receive an IRIS TCC by completing the IRIS Application for TCC. A SWD will receive a software identification number (SWID) for each software package type and year it supports.

(5) SWDs create their software using Extensible Markup Language (XML) following the guidelines in multiple publications, schemas, and resources.

(6) Schema and Business Rule Packages are distributed via Secure Object Repository (SOR) to all authorized users listed on an IRIS Application for TCC that has SWD role 'Accepted', with at least one 'Active' SWD TCC. The IRS

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sends QuickAlert messages informing authorized users when the Schema and Business Rule packages are in their SOR accounts and ready for pickup. Packages cannot be added to the SOR ad hoc.

(7)   Participants will contact the IRS when they completed the appropriate testing requirements and their transmission(s) is(are) accepted.

(8)   SWDs receive a status of Accepted, Accepted with Errors, Partially Accepted, Processing, or Rejected from ATS.

- If the SWD states their transmissions are 'Accepted', confirm the required submissions are in 'Accepted' status in the IR Mod ATS CSR portal and follow KM006588, IRIS ATS, to create a case for ATS review.
- If the Software Developer receives an *Accepted with Errors* or *Partially Accepted* status, identify the submission containing errors and/or the specific fields in error, if requested.
- If the Software Developer receives a *Processing* status, confirm the processing status in IR Mod and follow KM006588, IRIS ATS.
- If the Software Developer receives a *Rejected* status, provide the reject code and/or the definition of the reject, if requested.

3.42.9.23.3
(01-01-2025)
IRIS Assurance Testing System (ATS) Software Developer

(1)   SWDs are assigned a TCC used for software testing. The IRIS TCC T/P Indicator for a SWD TCC will be permanently set to Test (T) which allows them to test year-round. SWDs don't have to apply for a new TCC each year; however, software package information must be updated annually online through the IRIS Application for TCC.

(2)   SWIDs will be assigned for each tax year after the SWD updates their application. All A2A transmissions are required to have an approved SWID included as part of the transmission. If the SWID isn't provided or isn't approved, the transmission will reject. The SWID is designed to identify software products used when transmitting returns to the IRS. A SWID isn't used to track the serial numbers of individual software packages.

(3)   Individuals or firms who purchase another developer's approved software for the purpose of using and/or marketing under their own name, must complete and submit an application and request a SWID for their own firm. The SWID is generated systemically and is composed of 10-digits with the first two characters being the tax year. For example, during testing of software for processing year 2024, the two-digit year will be 23 for tax year 2023. The third character is 'M' for Modernization. The 'M' is the literal alphabetic letter used to identify the difference between an IRIS SWID, ACA SWID, and an e-file SWID.

Note: A SWD can test more than one year at a time. Verify a SWID is available for each tax year supported.

(4)   Each software package receives its own SWID number. For example, if a software company has a Windows tax package, a Macintosh tax package, a Disk Operating System (DOS) tax package, and a web tax package, the company is required to have four distinct SWIDs to track how errors on different packages are handled from the same company.

(5)   SWDs must pass all testing requirements using the IRIS A2A ATS examples document for the forms the software supports before the software testing is

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passed. Once the SWD completes all required submissions, they must contact the help desk to review their test. Live data **cannot** be used for software testing.

(6) Take the following actions to confirm the SWD passed the testing requirements:

- Verify the SWID listed on the IRIS Application for TCC matches the information provided by the SWD.
- If the software package supports corrections and the Combined Federal/State Filing Program (CF/SF), verify testing requirements have been transmitted.
- Review the results in the IR MOD ATS CSR Portal and verify all required submissions are in 'Accepted' status. Follow KM006588, IRIS ATS, to create an EHSS case for IRIS ATS review.

(7) IRIS ATS reviews for SWDs are completed as off-the-phone assignments. The reviewer will verify all required test submissions have passed ATS, and will take the following actions to update the IRIS Application for TCC:

- Software Package Status - move from test to production.
- Software ID Status - move from test to production.
- Don't update the Form T/P Indicator for the Software Package; it must remain *T*.
- Document comments on the IRIS Application for TCC, (include EHSS case number) and in EHSS stating ATS confirmed and passed. Follow appropriate solutions.

  Note: If the SWD has the Transmitter or Issuer role on the application, update the Transmitter/Issuer Form T/P indicators from *T* to *P*.

(8) Once the IRIS application updates have been made, production returns can be accepted.

(9) If the customer has unresolved issues, follow escalation guidance in KM006588, IRIS ATS.

3.42.9.23.4
(01-01-2025)
Communication Testing

(1) The transmitter/issuer must use approved software and perform a communication test from the available IRIS ATS examples. Live data **cannot** be used to submit a communication test.

(2) A communication test establishes the transmitter or issuer can send IRIS information returns and retrieve their acknowledgement file successfully. Transmitters must perform a communication test to demonstrate the ability to send the information returns and receive the acknowledgement file with a status of 'Accepted'. The transmitter or issuer must be able to view the Receipt ID and use the Receipt ID to retrieve the acknowledgement for the transmission.

(3) Once the transmitter has received a status of 'Accepted' for their test submission, the transmitter will contact the help desk. Take the following steps during the call to confirm the Transmitter passed the Communication test:

- Verify the test on the IR Mod ATS CSR portal.

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- If the status is 'Accepted', the customer passed the communication test. Update the IRIS Application for TCC by changing the 'Issuer/Transmitter T/P Indicator' from 'T' to 'P'.
- Document comments on the IRIS Application for TCC (including Receipt ID) and in EHSS stating the transmitter passed the communication test. Follow KM006588, IRIS ATS.

(4) Once the IRIS application updates have been made, production returns can be accepted.

(5) If the customer has unresolved issues, follow escalation guidance in KM006588, IRIS ATS.

3.42.9.23.5
(01-01-2024)
IRIS Production Inquiries

(1) Take the appropriate actions as needed in relation to the electronic transmission of information returns in IRIS for Taxpayer Portal (UI) or A2A filing methods:

- Access the IR Mod CSR Portal and review the transmission submission, or records as needed.
- Review errors displayed on the applicable IRIS CSR portal.
- Follow KM006589, IRIS Production Forms 1099, to provide assistance to customer.
- Document all comments and contacts in the EHSS Interaction.
- Monitor open Interaction in EHSS until issue is resolved.
- Close Interaction. If unable to resolve the issue, follow solution for escalation guidance.

3.42.9.24
(01-01-2019)
Organization, Function, and Program (OFP) Codes

(1) Organization, Function, and Program (OFP) codes are recorded on Form 3081, Employee Time Report, to identify programs IRS employees perform daily. Refer to TSO OFP Code Desk Guide, located on the *EPSS Research Portal* for program codes to use when assisting the help desk, read time, and working paper inventory. Time must be reported under the appropriate OFP codes for tracking purposes.

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Exhibit 3.42.9-1   (01-01-2025)
Acronyms

Acronym	Meaning
Abend	Abnormal Termination
ACA	Affordable Care Act
ADB	AWAX Database
AIR	Affordable Care Act Information Returns System
AMC	Affordable Care Act (ACA) Information Returns (AIR) Management Console
AMMPS	Automated Magnetic Media Processing System
ATLAS	Automated Tape Library Access System
ATM	Allocated Tips Monthly
AWAX	Automated Waivers and Extensions
BBTS	Batch Block Tracking System
BMF	Business Master File
BWH	Backup Withholding
CD	Compact Disc
CP	Computer Paragraph
CSR	Customer Service Representative
CSS	Customer Service Section
CTW	Chapter Three Withholding
DLN	Document Locator Number
DSN	Dataset Name
DVD	Digital Versatile Disk
ECC-MTB	Enterprise Computing Center-Martinsburg
ECC-MEM	Enterprise Computing Center-Memphis
EFTU	Enterprise File Transfer Utility
EHSS	e-help Support System
EIN	Employer Identification Number
EONS	Electronic Online-Output Network System
EOT	Extension of Time
ESB	Enterprise Systems Branch
EUP	Employee User Portal

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Exhibit 3.42.9-1 (Cont. 1) (01-01-2025)
Acronyms

Acronym	Meaning
FATCA	Foreign Account Tax Compliance Act
FS	FIRE Support
FIRE	Filing Information Returns Electronically
ID	Identification
IDRS	Integrated Data Retrieval System
IFS	Information Filing Support
IR	Information Return
IRIS	Information Returns Intake System
IRMF	Information Returns Master File
IRP	Information Returns Projects
IRS	Internal Revenue Service
IRSC	Internal Revenue Service Campus
IT	Information Technology
JCL	Job Control Language
MCC	Martinsburg Computing Center
MFSS	Master File Scheduling Section
MVS	Multiple Virtual Storage
MOB	Mainframe Operations Branch
MOS	Mainframe Operations Section
ODBC	Open Data Base Connectivity
PSC	Philadelphia Service Center
PMF	Payer Master File
PIN	Personal Identification Number
QI	Qualified Intermediary
RBL	Runstream Batch Log
RIK	Run Identification Key
SB/SE	Small Business/Self Employed
SPS MVS	Special Projects Multiple Virtual Storage
SSN	Social Security Number
STATCD	Status Code
SWD	Software Developer

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Exhibit 3.42.9-1 (Cont. 2) (01-01-2025)
Acronyms

Acronym	Meaning
SWID	Software Identification Number
TCB	Transmitter Control Base
TCC	Transmitter Control Code
TIN	Taxpayer Identification Number
TPT	Trading Partner Test
TSO	Technical Services Operation

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Exhibit 3.42.9-2   (12-08-2020)
Unpostable DOC Codes - Extension (Transaction Code 460)

DOC Code	Form
00	Form 1097, Form 1098, Form 1099, Form 3921, Form 3922, and Form W-2G
02	Form 1042-S
21	Form W-2
27	Form 5498-SA
28	Form 5498
56	Form 1095-B
60	Forms 1094-C and Form 1095-C
71	Form 1099-NEC
1A	Form 1099-QA
72	Form 5498-ESA
2A	Form 5498-QA

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Exhibit 3.42.9-3   (12-08-2020)
Unpostable DOC Codes for Waivers (Transaction Code 490)

DOC Code	Form
10	Form 1099-K
03	Form 1098-F
02	Form 1042-S
16	Form 1099-LS
21	Form W-2, Form W-2AS, Form W-2GU, Form W-2PR, and Form W-2VI
25	Form 3921
26	Form 3922
27	Form 5498-SA
28	Form 5498
31	Form 1099-Q
1A	Form 1099-QA
32	Form W-2G
43	Form 1099-SB
50	Form 1097-BTC
56	Form 1095-B
57	Form 8027
60	Form 1094-C and Form 1095-C
71	Form 1099-NEC
72	Form 5498-ESA
2A	Form 5498-QA
73	Form 1099-CAP
74	Form 1098-Q
75	Form 1099-S
78	Form 1098-C
79	Form 1099-B
80	Form 1099-A
81	Form 1098
83	Form 1098-T
84	Form 1098-E
85	Form 1099-C

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Exhibit 3.42.9-3 (Cont. 1) (12-08-2020)
Unpostable DOC Codes for Waivers (Transaction Code 490)

DOC Code	Form
86	Form 1099-G
91	Form 1099-DIV
92	Form 1099-INT
93	Form 1099-LTC
94	Form 1099-SA
95	Form 1099-MISC
96	Form 1099-OID
97	Form 1099-PATR
98	Form 1099-R

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