

General Instructions

Purpose of Form: Submit Form 4419 to request authorization to electronically file any of the forms shown in Block 6. Complete all required information. If your application is approved, a five-character alphanumeric Transmitter Control Code (TCC) will be assigned to your organization.

Note: In order to file electronically through the FIRE System, you must have software or a service provider that will create the file in the standard ASCII format. A scanned or PDF document will **not** be accepted.

Forms W-2: Do **not** use Form 4419 to request authorization to electronically file Form W-2. Form W-2 information is only sent to the Social Security Administration (SSA). Refer to Social Security Administration (SSA) website at <https://www.ssa.gov/>.

This application is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of the IRS. If a determination is made concerning the validity of the information returns transmitted electronically, IRS has the authority to revoke the TCC and terminate the release of files.

You may not need more than one TCC. Transmitters who file for multiple payers may submit one application and use the assigned Transmitter Control Code (TCC) for all payers. You may transmit files for as many companies as you need under the one TCC.

We will delete your TCC if you don't file your information returns for two consecutive tax years. Once deleted from our database, you will need to submit another Form 4419.

Revised Form 4419 information: Check the box located at the top of Form 4419 and provide the current TCC assigned to the business. A revised Form 4419 can only be submitted if you are updating information for a previously submitted and approved Form 4419 for the following information:

- Block 1 - Legal name and address
- Block 6 - Person to contact or contact information

Note: A revised Form 4419 can only be submitted on paper.

Changes to the blocks listed below require you to submit a new Form 4419. A new TCC will be assigned to the transmitter/payer.

(Do not check the Revised box.)

- Block 2 - EIN
- Block 5 - Type of return to be reported

Specific Instructions

Due Date: Submit Form 4419 at least 45 days before the due date of the return to ensure timely filing.

When completing this form, please print or type clearly.

Block 1 - Enter the legal name associated with the EIN in Block 2 and the complete address of the organization that will submit electronic files (transmitter and/or payer). **Required.**

Block 2 - Enter the Employer Identification Number (EIN), Qualified Intermediary Number (QI-EIN), Withholding Partnership Number (WP-EIN), or Withholding Trust Number (WT-EIN) of the organization transmitting the electronic files. Social Security Numbers (SSN) are not permitted. **Required.**

Block 3 - Check the appropriate box to indicate if you are a foreign transmitter who does not have a nine-digit Taxpayer Identification Number. **Required.**

Block 4 - Enter the tax year that you wish to begin filing electronically. **Required.**

Block 5 - Only check the box next to the returns you will electronically file with the IRS. A separate TCC will be assigned for each box checked in Block 5. **Required.**

Check the box to indicate you have read the requirements to transmit information returns through the FIRE System.

Block 6 - Enter the name, position title, email address and telephone number (with area code) of the person to contact about this application. This should be a person who is knowledgeable about the electronic filing of your information returns. **Required.**

Block 7 – Affidavit. This application must be completed and submitted by: (a) the owner, if the applicant is a sole proprietorship, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate.

Check the box to confirm that you have read the affidavit and are authorized to sign on behalf of the transmitter and/or payer. **Required.**

Block 8 - The form must be signed and dated by an official of the company or organization requesting authorization to file electronically. **Required.**

For further information concerning the electronic filing of information returns, visit IRS.gov. The following publications are available:

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

How to submit Form 4419:

- Fill-In Form 4419 at <https://fire.irs.gov>.
- **Mail or Fax Form 4419 to:**
Internal Revenue Service
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430
Fax: (877) 477-0572 (within the U.S.)
(304) 579-4105 (International)

Contact the IRS Monday through Friday

- (866) 455-7438 (Toll Free)
- (304) 263-8700 (International)

Note: A TCC will not be issued over the phone or via email. If you don't receive your TCC within 45 days, contact the IRS at the phone numbers listed above.

Privacy Act and Paperwork Reduction Act Notice

The authority for requesting this information is Internal Revenue Code sections 7801, 6011(f) and 6109. The primary purpose for requesting the information is to identify you and to verify your fitness to transmit returns using the Filing Information Returns Electronically (FIRE) System. Your response is mandatory if you are required to file returns electronically. If you do not provide all or part of the information, we may not be able to process your application; providing false or fraudulent information may subject you to penalties. We may give this information to the Department of Justice for use in civil and/or criminal litigation, to the public to help identify approved electronic filing practitioners, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

Preparing Form 4419. 20 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. Write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT SEND FORM 4419 TO THIS OFFICE. Refer to the instructions above on where to mail or fax.