



Foreign Filer Transmitter Control Code (TCC) Registration USER GUIDE | July 2026



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1. Introduction

This publication provides guidance for certain foreign filers on the Foreign Filer Transmitter Control Code (TCC) Registration System.

The [Foreign Filer TCC Registration System](#) is a secure, web-based system that will allow certain foreign filers to register for a Transmitter Control Code Global Intermediary Identification Number (TCC GIIN) and request a TCC. An approved TCC GIIN and TCC will be required to enroll with the [International Data Exchange System \(IDES\)](#) to allow users to transmit Forms 1042-S, applicable Forms 1099, and other information returns electronically through IDES.

This publication does not provide detailed instructions for completing specific tax forms. Refer to the applicable form instructions and IRS guidance for additional information.

2. Getting Started

2.1. Who can register for a Foreign Filer TCC account

Only foreign filers with authorized users (individual persons) who do not have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). These authorized users are unable to obtain or maintain a Transmitter Control Code (TCC) directly through the [Information Returns Intake System \(IRIS\)](#).

Note: Filers with authorized users that have a U.S. taxpayer identification number, such as a SSN or ITIN, must not use the new Foreign Filer TCC Registration System. Instead, they are required to apply for a TCC directly through the [IRIS Application for TCC](#) and transmit the applicable information returns through [IRIS](#).

2.2. System Requirements

Minimum Requirements

The Foreign Filer TCC Registration System is designed to be accessed using current web browsers, including Microsoft Edge, Google Chrome, and Mozilla Firefox.

Other browsers, such as Apple Safari, may not be compatible and may not support full system functionality.

Browser Functionality

Your browser must be configured to allow session cookies and cascading style sheets (CSS) for the application to function properly.

Session cookies are stored temporarily and are deleted when the browser is closed.

Pop-up windows should be enabled to ensure that system messages, including timeout warnings, are displayed.

Email Notifications

The Responsible Officer (RO) identified during registration will receive email notifications when updates are made to the Foreign Filer TCC account.

The system-generated notification email will include a generic message to the RO advising them to check the message board. This email will include the last few characters of the Foreign Filer ID so the RO can identify which Foreign Filer Transmitter Control Code (TCC) account is being referenced.

IMPORTANT: The email notifications from the system are automatically generated and are applicable to Foreign Filer TCC accounts or any FATCA accounts you may have. If the RO has both a Foreign Filer TCC account and one or more FATCA accounts. The RO should check the final three characters of the account ID to identify whether the email notification pertains to the Foreign Filer TCC account or the FATCA account.





Figure 1 – Automated Email Sample

TIP: To help ensure that notifications are received, add the IRS.GOV domain to the RO's safe senders list to prevent messages from being directed to spam or junk folders.

2.3. Before You Begin

Before creating a Foreign Filer TCC account, applicants should ensure they are eligible to register for the Foreign Filer TCC account and have the required information and access to applicable IRS systems. Preparation will help avoid delays in processing and ensure that the registration is completed accurately.

Gather the following information before you begin:

- ✦ The official name of the firm or organization
- ✦ Mailing address
- ✦ Details for the Responsible Officer (RO)
- ✦ Point of Contact (POC) information, if applicable
- ✦ Employer Identification Number (EIN) for the firm or organization
- ✦ Credentials for sign-in options via Login.gov or ID.me
- ✦ Access to the email account linked to the RO
- ✦ Note: For a definition of a RO and POC, refer to [Appendix A - Key Terms](#).

When signing in, the RO/POC's email address listed in the registration **must match** the user's Login.gov or ID.me **email address**. Only the listed RO will receive email notifications from the registration system.

Filers should review all applicable IRS guidance before beginning the registration process.

3. Foreign Filer TCC Registration System Overview

The Foreign Filer TCC registration process is completed through an IRS online system. Users will sign in or create a secure sign-in account, confirm contact information, and either access an existing Foreign Filer TCC account or create a new account.

During the registration process, users will be assigned a Foreign Filer ID. This identifier is used to access and manage the Foreign Filer TCC account and is not the same as the Transmitter Control Code (TCC).

Once users obtain a Foreign Filer ID, they may proceed to complete and submit the registration to obtain a TCC Global Intermediary Identification Number (TCC GIIN).

After successful submission, the system will issue the TCC which will allow users to enroll in IDES to transmit their information returns electronically.

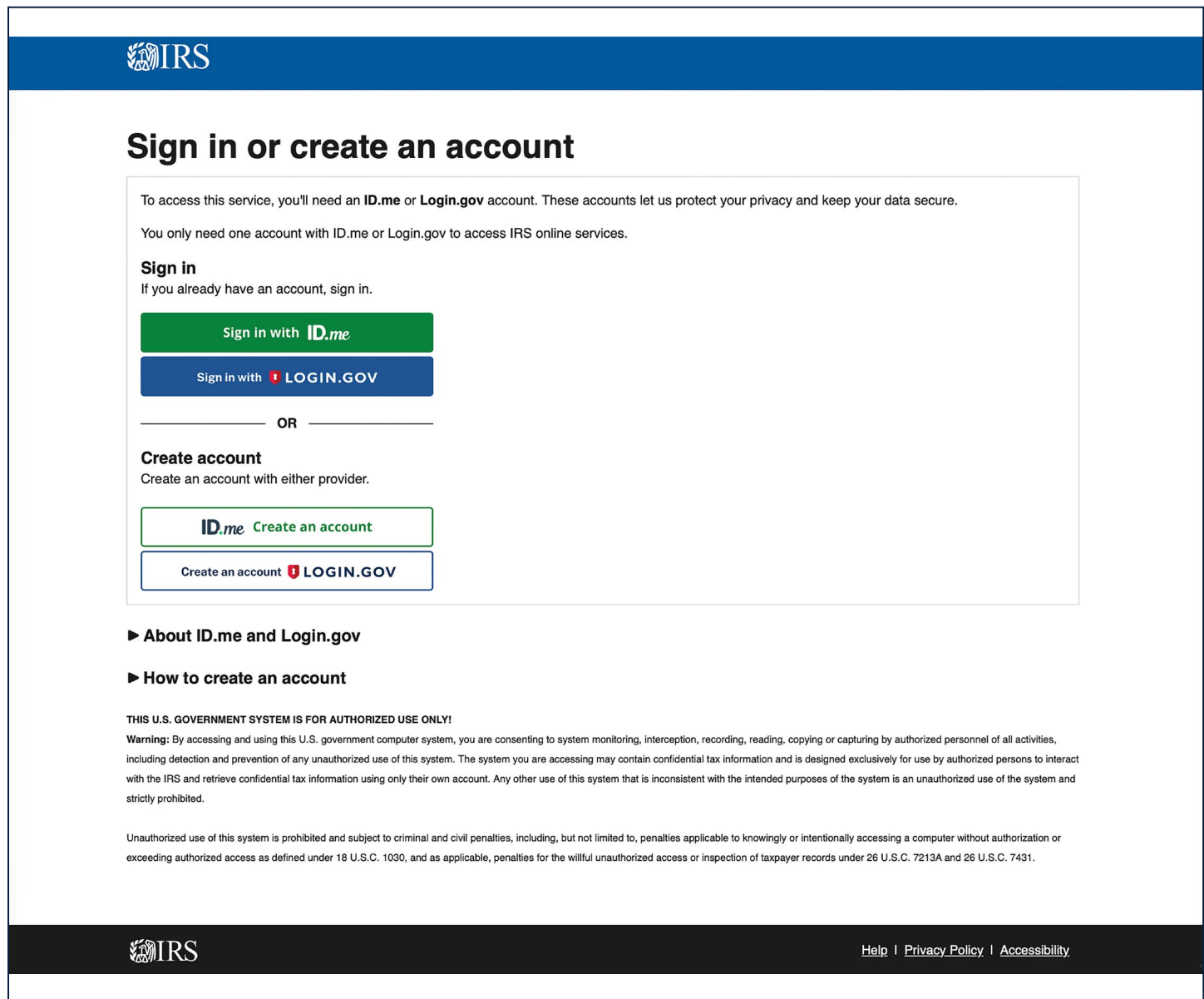


3.1. Accessing the Foreign Filer TCC Registration System

The Foreign Filer TCC Registration System can be accessed from the IRS.gov [Foreign Filer TCC Registration](#) page.

Select the **Register** or **Login** button to access the application.

When finished, select the **Logout** link to end your session or close the browser. Closing a tab when multiple tabs are open does not immediately end your session. The system will automatically end the session after 15 minutes of inactivity.

The screenshot shows the IRS website's sign-in page. At the top is the IRS logo. Below it is the heading "Sign in or create an account". A text box explains that users need an ID.me or Login.gov account for security. It then provides two main paths: "Sign in" for existing users and "Create account" for new users. Each path has buttons for ID.me and LOGIN.GOV. Below the buttons are links for "About ID.me and Login.gov" and "How to create an account". A warning section states that the system is for authorized use only and that unauthorized use is prohibited. At the bottom, there is another IRS logo and links for "Help", "Privacy Policy", and "Accessibility".

Sign in or create an account

To access this service, you'll need an **ID.me** or **Login.gov** account. These accounts let us protect your privacy and keep your data secure.

You only need one account with ID.me or Login.gov to access IRS online services.

Sign in
If you already have an account, sign in.

Sign in with **ID.me**

Sign in with **LOGIN.GOV**

OR

Create account
Create an account with either provider.

ID.me Create an account

Create an account **LOGIN.GOV**

► **About ID.me and Login.gov**

► **How to create an account**

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!

Warning: By accessing and using this U.S. government computer system, you are consenting to system monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities, including detection and prevention of any unauthorized use of this system. The system you are accessing may contain confidential tax information and is designed exclusively for use by authorized persons to interact with the IRS and retrieve confidential tax information using only their own account. Any other use of this system that is inconsistent with the intended purposes of the system is an unauthorized use of the system and strictly prohibited.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access as defined under 18 U.S.C. 1030, and as applicable, penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.

IRS

[Help](#) | [Privacy Policy](#) | [Accessibility](#)

Figure 2 – IRS landing page for sign-in options

3.2. Sign in or Create an Account

To begin the Foreign Filer TCC Registration process, users must sign in using an existing account or create a new account through one of the following secure sign-in options by accessing the [Foreign Filer TCC Registration](#) page.

- ❑ [Login.gov](#) – Created and maintained by the U.S. government
- ❑ [ID.me](#) – Created and maintained by a technology provider



If you do not already have an account, select **“Create an account”** and follow the instructions provided on the selected service’s website.

TIP: Creating a Login.gov account is recommended for most users, as it provides **step-by-step guidance** and is widely used for accessing U.S. government services.

If you already have an account with either service, select **“Sign in”** and enter your credentials.

After selecting an option, follow the prompts to securely access the application.



Figure 3 – Create new account or sign in with existing account

3.3. Confirm Contact Information

After signing in, users **must confirm** their contact information to continue with the Foreign Filer TCC Registration process.

The email address associated with your role as either:

- ❑ RO, or
- ❑ POC

This email address **must match** the one provided in the Foreign Filer TCC registration.

IMPORTANT: The email address used to sign in is automatically populated from the secure login account.

For new accounts, this email address will be recorded as the Responsible Officer (RO) email address during registration.

For existing accounts, the email address used to sign in **must match** the Responsible Officer (RO) or Point of Contact (POC) email address associated with the account.

First-time users should ensure the email address used to sign in is entered as the RO or a POC email address during the registration process.

Example: A user who signs in with **foreignfiler@example.com**, must ensure this email address matches the RO or POC email address on the account to ensure continued access to the account.

A screenshot of the IRS website's "Confirm your Contact Information for your Foreign Filer Transmitter Control Code (TCC) Registration" page. The page features the IRS logo in the top left and links for "security profile" and "logout" in the top right. A blue header bar contains the title. Below the header, a note states "* indicates required field". The main instruction reads: "Confirm that your email address as displayed below is the same as the RO or POC email address on the existing Foreign Filer TCC account(s) that you want to access. Any mismatch will prevent you from accessing your Foreign Filer account(s) on the next page." A form field labeled "The email address you used to login: *" contains the text "foreignfiler@example.com". Below the field, a paragraph explains that if the email doesn't match the account's RO or POC email, the user must update it or create a new account. A "Next" button is located at the bottom right of the form area.

Figure 4 – Confirm contact information for Foreign Filer TCC Registration



Select **Next** to continue.

3.4. Access an Existing Foreign Filer TCC Account

After confirming contact information, users will access the Foreign Filer TCC Account screen.

On this screen, users may either retrieve an existing Foreign Filer ID or create a new Foreign Filer TCC account.

To access an existing account, enter the Foreign Filer ID and select **Retrieve**.

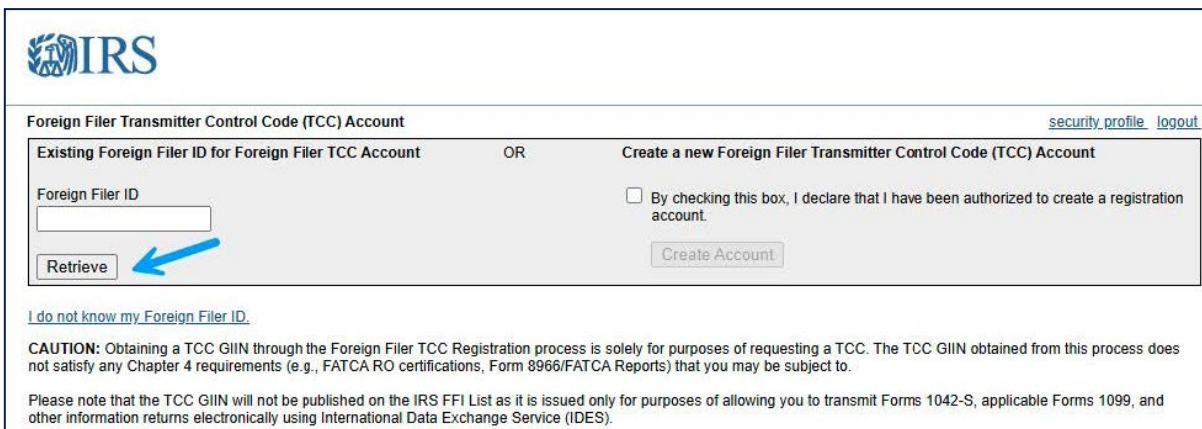
The screenshot shows the IRS logo at the top left. Below it is the title "Foreign Filer Transmitter Control Code (TCC) Account" with links for "security profile" and "logout" on the right. The main content area is divided into two sections by an "OR" separator. The left section, "Existing Foreign Filer ID for Foreign Filer TCC Account", contains a text input field for "Foreign Filer ID" and a "Retrieve" button, which is highlighted with a blue arrow. The right section, "Create a new Foreign Filer Transmitter Control Code (TCC) Account", contains a checkbox labeled "By checking this box, I declare that I have been authorized to create a registration account." and a "Create Account" button. Below the main content area is a link "I do not know my Foreign Filer ID." and a "CAUTION" notice. At the bottom, there is a note about the TCC GIIN and links for "IRS Privacy Policy" and "Accessibility".

Figure 5 – Foreign Filer TCC account options retrieve or create an account

Note: The Foreign Filer ID is used to access and manage the account and is not the same as the TCC.

3.5. Create a New Foreign Filer TCC Account

To create a new account, select the option to create new account.

Users must confirm that they are authorized to establish the account by selecting the authorization checkbox.

Select **Create Account** to continue.

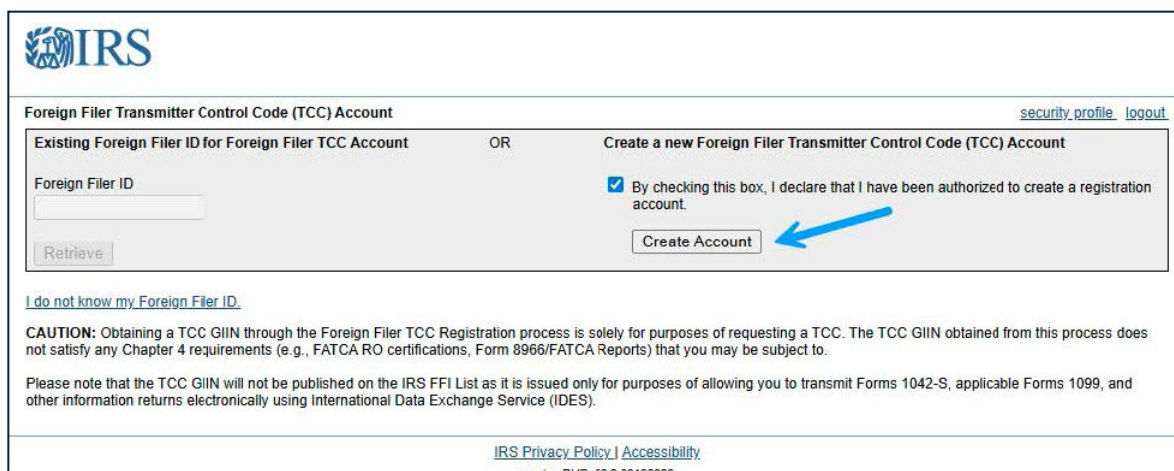
The screenshot shows the same IRS Foreign Filer TCC Account screen as Figure 5. In this version, the checkbox "By checking this box, I declare that I have been authorized to create a registration account." is checked, and the "Create Account" button is highlighted with a blue arrow. The "Retrieve" button is still visible but not highlighted. The rest of the page content, including the IRS logo, title, links, and notices, remains the same.

Figure 6 - Create a new Foreign Filer TCC account

3.6. System Notice and Acknowledgement

After selecting **Create Account**, users are presented with a system notice outlining terms of use and important information related to the Foreign Filer TCC Registration process.

Review the information provided on the screen before proceeding.



Figure 7 - System notice and acknowledgement screen

Note: Some system messages may include terminology that is part of the system interface. These messages do not change the steps required to complete the Foreign Filer TCC registration process.

Click **Ok** to continue.

3.7. Foreign Filer ID Assigned

After acknowledging the system notice, users are assigned a Foreign Filer ID.

The Foreign Filer ID is a 6-alphanumeric unique identifier used to access and manage the Foreign Filer TCC account.

Record the Foreign Filer ID and associated email address. This information is required for future access to the account.

The Foreign Filer ID is not the Transmitter Control Code (TCC). The Foreign Filer ID is used for account access, while the TCC is used for electronic transmission of information returns.

Note: Some system messages may include terminology such as “GIIN”. This terminology is part of the system interface and does not change the Foreign Filer TCC registration process described in this publication.

Figure 8 - Foreign Filer ID assignment screen

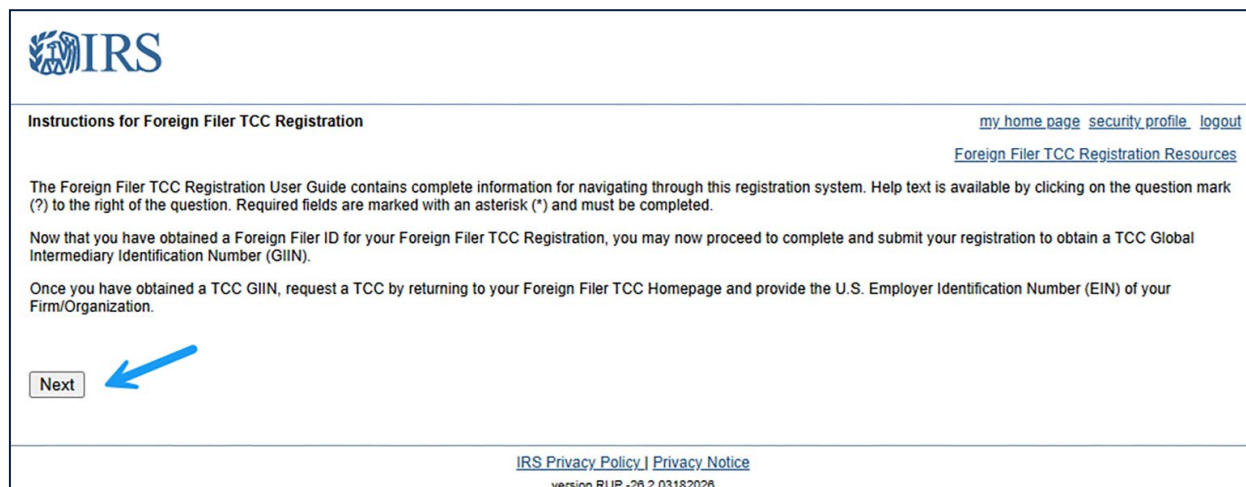


Select **Next** to continue with the Foreign Filer TCC Registration process.

3.8. Registration Instructions

After selecting **Next**, users are presented with general instructions for completing the Foreign Filer TCC Registration.

Review the information provided before proceeding.





Instructions for Foreign Filer TCC Registration [my home page](#) [security profile](#) [logout](#)
[Foreign Filer TCC Registration Resources](#)

The Foreign Filer TCC Registration User Guide contains complete information for navigating through this registration system. Help text is available by clicking on the question mark (?) to the right of the question. Required fields are marked with an asterisk (*) and must be completed.

Now that you have obtained a Foreign Filer ID for your Foreign Filer TCC Registration, you may now proceed to complete and submit your registration to obtain a TCC Global Intermediary Identification Number (GIIN).

Once you have obtained a TCC GIIN, request a TCC by returning to your Foreign Filer TCC Homepage and provide the U.S. Employer Identification Number (EIN) of your Firm/Organization.

[Next](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP-20.2.03182020

Figure 9 – Instructions for completing Foreign Filer TCC Registration

Select **Next** to continue.

3.9. Question 1: Enter Firm or Organization Legal Name

Enter the legal name of the firm or organization. The legal name is the name used in official incorporation or organization documents.

Complete the required fields as indicated by an asterisk (*).

If the field is left blank or contains invalid characters, an error message will be displayed. Only valid characters may be used, and the entry must begin with a letter or number.



The screenshot shows the IRS logo at the top left. Below it, the page title is "Foreign Filer TCC Registration". On the right, there are links: "my home page", "save", "security profile", and "logout". The main heading is "My Information" with a sub-heading "Questions 1 of 4". A note indicates "* required fields". The question is "1) Firm/Organization Legal Name: *". A text input field contains "Example Business LLC". Below the field are "Back" and "Next" buttons. At the bottom, there are links for "IRS Privacy Policy" and "Privacy Notice", and a version number "version RUP -26.2.03182026".

Figure 10 – Entry of firm or organization legal name

Select **Next** to continue.

3.10. Question 2: Enter Mailing Address

Enter the mailing address for the firm or organization. Required fields include country or jurisdiction, address, city, state or province, and ZIP or postal code.

The screenshot shows the IRS logo at the top left. Below it, the page title is "Foreign Filer TCC Registration". On the right, there are links: "my home page", "save", "security profile", and "logout". The main heading is "My Information" with a sub-heading "Question 2 of 4". A note indicates "* required fields". The question is "2) Mailing Address of Firm/Organization: *". The form fields are: "Country/Jurisdiction *" (dropdown menu with "Other" selected), "Address Line 1 *" (text input with "123 Example Street"), "Address Line 2" (text input), "City *" (text input with "SampleCity"), "State/Province/Region *" (text input with "SampleState"), and "ZIP/Postal Code" (text input with "12345"). Below the fields are "Back" and "Next" buttons. At the bottom, there are links for "IRS Privacy Policy" and "Privacy Notice", and a version number "version RUP -26.2.03182026".

Figure 11 – Entry of mailing address information

Select **Next** to continue

3.11. Contact Information Reminder

Users are presented with a reminder regarding the RO's and POC's email information.

Ensure the email address used during registration **matches** the account profile used to sign in.



The screenshot shows the IRS logo at the top left. Below it, the page title is "Foreign Filer TCC Registration - Reminder - Updating RO Email and POC Email(s)". The main text reads: "On the following questions, you will have the option to update your RO and POC(s) information." followed by "If you are updating the RO email or POC email(s) in the Foreign Filer TCC Registration, please ensure the email address matches the profile used to authenticate this account." At the bottom left, there are two buttons: "Back" and "Continue". At the bottom right, there are links for "IRS Privacy Policy" and "Privacy Notice", with a version number "version RUP-26.2.03182026" below them.

Figure 12 – Reminder regarding RO and POC email information

Select **Continue** to proceed to the next step.

3.12. Question 3: RO Information

Provide the information for the RO of the firm or organization on whose behalf the RO is acting.

Required information includes the RO's name, title, address, contact details, and email address.

During the initial account creation, the RO's email address will default to the current user's profile email address for Login.gov/ID.me.

Note: If a RO's email address changes, the current user must be added as a POC to maintain access to the account. A designated POC may access the account using a separate login, provided their email address is listed as a POC and matches the POC information recorded for the account.





Foreign Filer TCC Registration
[my home page](#)
[save](#)
[security profile](#)
[logout](#)

My Information
Question 3 of 4

* required fields

3) Provide information about the Responsible Officer (RO) for the Firm/Organization: * ?

Business Title of RO:	Foreign Filer		
Legal Last Name (Family): *	LastName 1		
Legal First Name (Given): *	FirstName 2		
Legal Middle Name:			
Country/Jurisdiction *	Other ▼		
Business Address Line 1 *	123 Example Street		
Business Address Line 2			
City *	SampleCity		
State/Province/Region *	SampleState		
ZIP/Postal Code	12345		
Business Telephone Number *	001	0010001	ext.
Business Fax Number	Country Code		
Business Email Address of RO *	foreignfiler@example.com		

Back
Next

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 13 – Entry of RO information

Select **Next** to continue.

3.13. Question 4A: POC Selection

The RO is designated as a POC by default.

Users may choose to add additional POCs for the Foreign Filer TCC account.



If selecting “No”

Proceed to the next step without adding additional POCs.



IRS

Foreign Filer TCC Registration [my home page](#) [save](#) [security profile](#) [logout](#)

My Information
Question 4A of 4

* required fields

4A) The Firm/Organization's RO will be a point of contact (POC) for the Foreign Filer TCC account.

Does the RO or an Authorizing Individual wish to designate one or more additional POCs for the Foreign Filer TCC account? * ?

☐ Yes (If Yes, go to question 4B)

☒ No (If No, go to preview)

[Back](#) [Next](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 14 – Selection for not adding additional POCs

Select **Next** to continue.

If selecting “Yes”

Enter the required information for each additional POC. Up to five POCs may be added.



IRS

Foreign Filer TCC Registration [my home page](#) [save](#) [security profile](#) [logout](#)

My Information
Question 4A of 4

* required fields

4A) The Firm/Organization's RO will be a point of contact (POC) for the Foreign Filer TCC account.

Does the RO or an Authorizing Individual wish to designate one or more additional POCs for the Foreign Filer TCC account? * ?

☒ Yes (If Yes, go to question 4B)

☐ No (If No, go to preview)

[Back](#) [Next](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 15 – Selection of additional POCs

Select **Next** to continue.



3.14. Question 4B: Adding POCs

Enter the required information for each POC.



Foreign Filer TCC Registration

[my home page](#) [save](#) [security profile](#) [logout](#)

[My Information](#)

Question 4B of 4

* required fields

4B) This question 4B must be completed by the RO or an Authorizing Individual. Upon entering the POC information below, checking the box that follows, and submitting this registration form, the RO or an Authorizing Individual is granting the IRS with written authorization to release TCC and return transmission information to the POC. * 

Business Title:

Legal Last Name (Family): *

Legal First Name (Given): *

Legal Middle Name:

Country/Jurisdiction *

Business Address Line 1 *

Business Address Line 2

City *

State/Province/Region *

ZIP/Postal Code

Business Telephone Number *

Business Fax Number

Business Email Address of POC: *

Add Another

Point of Contact

LastName 2

FirstName 2

Other

123 Example Street

SampleCity

SampleState

12345

001

0010002

ext.

Country Code

poc1@example.com

Five POCs are allowed per Foreign Filer TCC account

No items

Legal Name	Country/Jurisdiction	Address	Telephone	Fax	Email
------------	----------------------	---------	-----------	-----	-------

Back

Next

[IRS Privacy Policy](#) | [Privacy Notice](#)

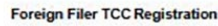
version RUP -26.2.03182026

Figure 16 – Entry for authorizing release of TCC information

To add another POC, select **Add Another**.

Note: Changes are made by selecting “delete” and adding new/updated POC information.
POC details are listed in the table.



[my home page](#) [save](#) [security profile](#) [logout](#)

My Information

Submit

Question 4B of 4

* required fields

4B) This question 4B must be completed by the RO or an Authorizing Individual. Upon entering the POC information below, checking the box that follows, and submitting this registration form, the RO or an Authorizing Individual is granting the IRS with written authorization to release TCC and return transmission information to the PCC. *

Five POCs are allowed per Foreign Filer TCC account

2 items, displaying all items.

Back Next

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

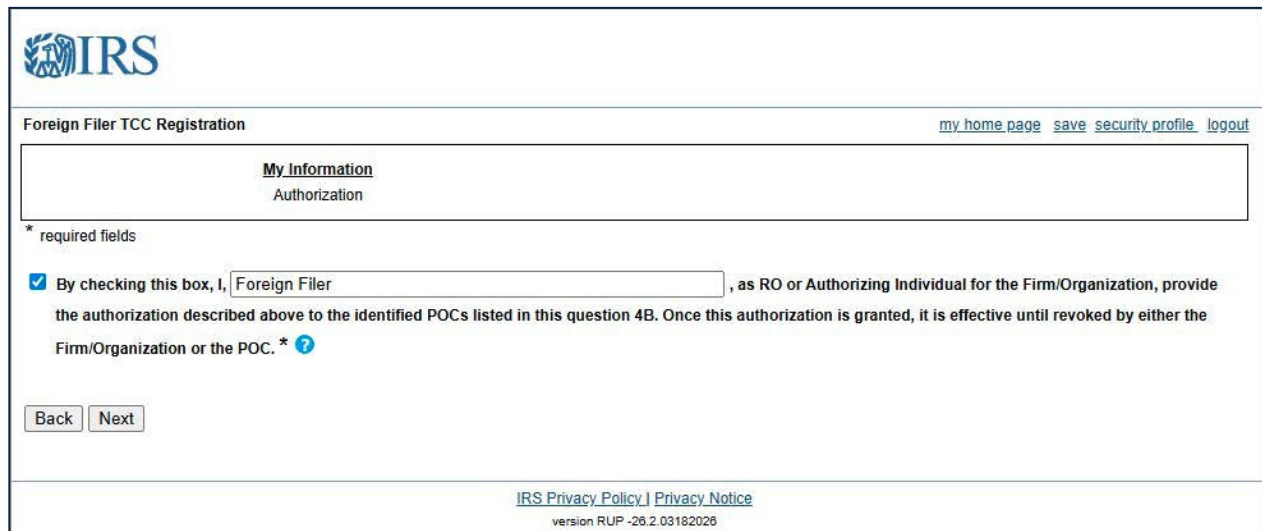
Figure 17 – Display for additional POC information

Once you have finished adding POC(s), select **Next** to continue.

The RO or Authorizing Individual must complete this authorization section.

Select the checkbox and enter the required information to confirm authorization.





The screenshot shows the IRS 'Foreign Filer TCC Registration' page. At the top left is the IRS logo. To the right of the logo are links: [my home page](#), [save](#), [security profile](#), and [logout](#). Below the header is a box titled 'My Information' with the subtitle 'Authorization'. Under this box, it says '* required fields'. A checkbox is checked, and the text reads: 'By checking this box, I, , as RO or Authorizing Individual for the Firm/Organization, provide the authorization described above to the identified POCs listed in this question 4B. Once this authorization is granted, it is effective until revoked by either the Firm/Organization or the POC. * ?'. At the bottom of the box are 'Back' and 'Next' buttons. Below the box, there are links for 'IRS Privacy Policy' and 'Privacy Notice', and a version number 'version RUP -26.2.03182026'.

Figure 18 – Confirm authorization

Select **Next** to continue.

3.16. Review Information

Review all the information entered for accuracy before submission.

To make changes, select **Edit/Review** and update the applicable fields.





Foreign Filer TCC Registration
[my home page](#)
[security profile](#)
[logout](#)

[My Information](#)
Edit/Review

Edit/Review My Information

Next

[Edit/Review](#)

1) Firm/Organization Legal Name: *

Example Business LLC

2) Mailing Address of Firm/Organization: *

Other
123 Example Street
SampleCity
SampleState
12345

3) Provide information about the Responsible Officer (RO) for the Firm/Organization: *

Foreign Filer
FirstName 2 LastName 1
Other
123 Example Street
SampleCity
SampleState
12345
001 0010001
foreignfiler@example.com

4A) The Firm/Organization's RO will be a point of contact (POC) for the Foreign Filer TCC account.

Does the RO or an Authorizing Individual wish to designate one or more additional POCs for the Foreign Filer TCC account? *

Yes

4B) This question 4B must be completed by the RO or an Authorizing Individual. Upon entering the POC information below, checking the box that follows, and submitting this registration form, the RO or an Authorizing Individual is granting the IRS with written authorization to release TCC and return transmission information to the POC. *

1 item, displaying all items.

Legal Name	Country/Jurisdiction	Address	Telephone	Fax	Email
LastName 2, FirstName 2	Other	123 Example Street, SampleCity, SampleState, 12345	001 0010002		poc1@example.com

[Edit/Review](#)

Next

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -16.2.03182026

Figure 19 – Edit and review entered information

Select **Next** to continue.



3.17. Submit Registration

To complete registration, users must certify that the information provided is true, correct, and complete. Select the checkbox to acknowledge the certification statement.

The screenshot shows the IRS Foreign Filer TCC Registration submission page. At the top left is the IRS logo. The page title is "Foreign Filer TCC Registration". In the top right corner, there are links for "my home page", "security profile", and "logout". Below the title bar, there is a section labeled "My Information" with a "Submit" button to its right. A note indicates "* required fields". A checkbox is checked, and the text reads: "By checking this box, I, , declare to the best of my knowledge and belief, that the information submitted for this registration is true, correct, and complete." followed by a help icon. Below this, there are "Back" and "Submit" buttons. At the bottom, there are links for "IRS Privacy Policy" and "Privacy Notice", and a version number "version RUP -26.2.03182026".

Figure 20 – Certification and submission of registration

Select **Submit** to continue.

3.18. Confirmation

After submission, a confirmation message is displayed indicating that the registration has been received. Registration is not complete until it has been processed by the IRS.

The screenshot shows the IRS Foreign Filer TCC Registration confirmation page. At the top left is the IRS logo. The page title is "Foreign Filer TCC Registration". In the top right corner, there are links for "my home page", "security profile", and "logout". Below the title bar, there is a section labeled "Submit Registration - Next Steps". The text reads: "Your registration has been submitted to the Internal Revenue Service (IRS). This registration is not effective until processed by the IRS. Monitor your email and message board for updates on your account status. Once your registration has been approved, and a TCC GIIN is issued, you will need to sign in to request a TCC by providing the U.S. Employer Identification Number (EIN) of your Firm/Organization." At the bottom, there is an "OK" button.

Figure 21 – Registration submission

Select **Ok** to continue.

3.19. Home Page

After submission, users are returned to the **Foreign Filer TCC Home Page**.

The Account Information section displays relevant information, including the Foreign Filer ID and Account Status. The Account Status should now indicate “Registration Submitted”.



The Message Board provides updates related to the registration.

Note: The TCC GIIN will be issued after the registration has been processed and approved by the IRS.

The screenshot displays the 'Foreign Filer TCC Home Page' with the IRS logo at the top left. The page is divided into several sections:

- Account Information:** Contains fields for Responsible Officer (FirstName 2, LastName 1), POC Name (FirstName 2, LastName 2, First Name 2, Last Name 1), Firm/Organization Legal Name (Example Business LLC), Agreement Type (TCC Request), Foreign Filer ID (NVUC8F), and TCC GIIN (a question mark icon). Below these is a table with two rows: 'Account Status' with the value 'Registration Submitted' (highlighted with a blue box), and 'Effective Date' with a question mark icon. Underneath is the 'Available Account Options' section with links for 'Edit/Resubmit Registration- Start from My Information' and 'Switch Account!'. A blue box highlights the 'TCC GIIN' field and the 'Registration Submitted' status.
- Message Board:** Shows '2 items, displaying all items.' with a table containing two messages. The first message is dated 4/1/2026, is an 'Information' type, and the message is 'Registration Submission successful'. The second message is also dated 4/1/2026, is an 'Information' type, and the message is 'Account Created'. There is a 'Delete' button below the messages.
- Your Information:** Contains a link for 'POC Information'.

At the bottom of the page, there are links for 'IRS Privacy Policy' and 'Privacy Notice', and a version number 'version RUP -26.2.03182026'.

Figure 22 – TCC Home Page

4. TCC GIIN and Requesting a TCC

Once the registration has been approved, a TCC GIIN will be issued, and the user must request a TCC to electronically transmit information returns via IDES.

The request is completed from the **Foreign Filer TCC Home Page** using the **Available Account Options**.

Users must be in Approved status before requesting a TCC. For more information on account statuses, see [Appendix C – Account Status Tables](#).

4.1. TCC GIIN

The **TCC GIIN** is displayed in the **Account Information** section of the **Foreign Filer TCC Home Page** once the registration is approved.

The TCC GIIN is a system-generated identification number used within the application to support the process for requesting a TCC and it is required for enrollment in IDES. The TCC GIIN is a 19-character identification string, including period (.) separators.

Note: The TCC GIIN will not be published on any IRS.gov list. It is used solely within your Foreign Filer TCC account and for enrollment in and transmission of certain information returns through IDES.





Foreign Filer TCC Home Page
security profile logout

Account Information

Responsible Officer

FirstName 2

LastName 1

POC Name

FirstName 2

LastName 2, First Name 2

LastName 1

Firm/Organization Legal Name

Example Business LLC

Agreement Type

TCC Request

Foreign Filer ID

NVUC8F

TCC GIIN

NVUC8F.99999.SL.998

Account Status

Approved

Effective Date

04/01/2026

Available Account Options:

[Request TCC](#)
[Edit/Resubmit Registration- Start from My Information](#)
[Cancel Agreement](#)
[Switch Account](#)

Message Board

3 items, displaying all items.

Check all	Date	Type	Message
☐	4/2/2026	Information	Approved
☐	4/1/2026	Information	Registration Submission successful
☐	4/1/2026	Information	Account Created

Delete

Your Information

[POC Information](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 23 – TCC GIIN

4.2. Access the Foreign Filer TCC Home Page

After the registration **has been approved**, users are directed to the **Foreign Filer TCC Home Page**.

In the **Account Information** section, under **Available Account Options**, users can select **Request TCC** to begin the TCC request process.

4.3. Request a TCC

To request a TCC, select **Request TCC** under **Available Account Options**.



Foreign Filer TCC Home Page [security profile](#) [logout](#)

Account Information

Responsible Officer: FirstName 2 LastName 1

POC Name: FirstName 2, LastName 2, First Name 2, Last Name 2

Firm/Organization Legal Name: Example Business LLC

Agreement Type: TCC Request

Foreign Filer ID: NVUC8F

TCC GIIN: NVUC8F.99999.SL.998

Account Status: Approved

Effective Date: 04/01/2026

Available Account Options:

Request TCC

[Edit/Resubmit Registration- Start from My Information](#)

[Cancel Agreement](#)

[Switch Account](#)

Message Board

3 items, displaying all items.

Check all	Date	Type	Message
☐	4/2/2026	Information	Approved
☐	4/1/2026	Information	Registration Submission successful
☐	4/1/2026	Information	Account Created

[Delete](#)

Your Information

[POC Information](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 24 – Request a TCC

Select **Request TCC**.

4.4. Enter Employer Identification Number (EIN)

Enter the Employer Identification Number (EIN) associated with the firm or organization. The EIN is required for IRS verification and must be entered in the specified format.

Request TCC [my home page](#) [security profile](#) [logout](#)

EIN: * ## - * ##### e.g.: nn-nnnnnnn ?

[Submit](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 25 – Enter EIN information

Select **Submit** to continue.



4.5. TCC Issuance

After a successful submission, a confirmation message will be displayed indicating that the TCC has been issued.



Figure 26 – TCC issued

Select **Ok** to return to the home page.

4.6. View TCC

To view the assigned TCC, select the **View TCC** link on the **Foreign Filer TCC Home Page**.

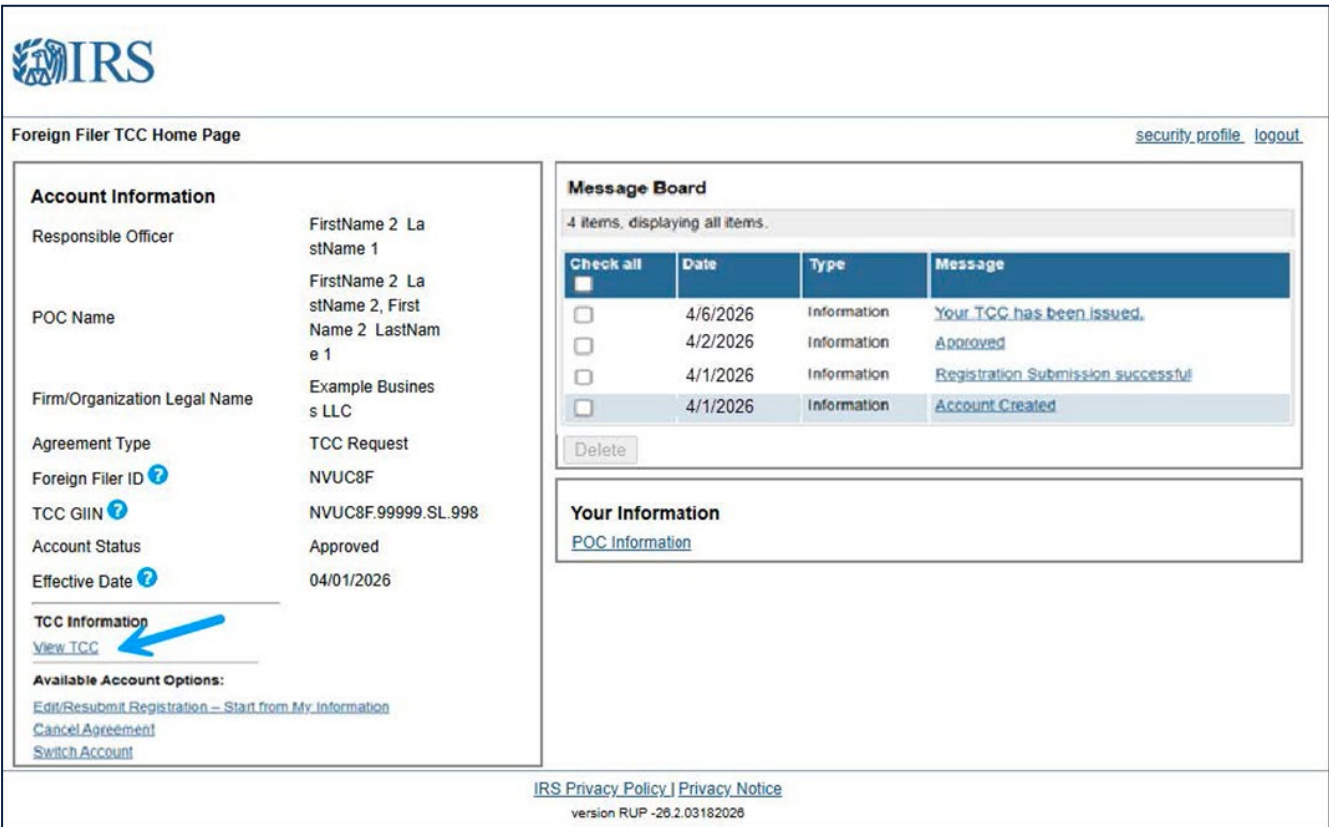


Figure 27 – Access TCC information





Figure 28 – View assigned TCC

Select **Ok** to return to the home page.

4.7. Message Board

The Message Board on the **Foreign Filer TCC Home Page** displays system-generated messages related to account activity and status updates.

Users should review messages for updates on registration status and TCC issuance.

5. Next Step(s)

After receiving the TCC GIIN and the TCC, the RO, as the IDES Administrator, can enroll with [IDES](#) to securely transmit Forms 1042-S, applicable Forms 1099, and other information returns electronically on behalf of the firm or organization and any of its related entities.

Allow three to six weeks before enrolling with IDES . Processing times may vary depending on submission timing and system update cycles. For additional information on the [IDES enrollment process](#), see [IDES User Guide Publication 5190](#).

Note: If the IDES administrator (RO), or other authorized users manages IDES submissions on behalf of multiple entities, the RO can use one approved TCC GIIN and Foreign Filer TCC to securely transmit forms electronically. Each entity is not required to obtain its own Foreign Filer TCC account with a separate TCC GIIN and TCC.

Important: A TCC issued for the Filing Information Returns Electronically (FIRE) system cannot be used to transmit files through IDES. To transmit through IDES, foreign filers must complete the Foreign Filer TCC Registration process.





Figure 29 – Next steps from Registration Submitted to Eligible to Enroll in IDDES

6. Cancel Agreement

Accounts in Approved status can be cancelled. The Firm/Organization can cancel its Foreign Filer TCC registration on the **Foreign Filer TCC Home Page** by selecting the Cancel Agreement option.

Ensure that you have transmitted your final information return filings before cancelling your agreement.

Note: For purposes of the Foreign Filer TCC process, disregard any messages pertaining to certifications or final certifications on this account only.

Select **Back to Home Page** to return to the **Foreign Filer TCC Home Page**.

Select **Cancel Agreement** to cancel your Foreign Filer TCC registration and TCC.

The screenshot shows the IRS 'Warning - Cancel Agreement' page. At the top left is the IRS logo. To the right of the logo are links for [my home page](#), [security profile](#), and [logout](#). Below the header, the text asks 'Are you sure you want to cancel this Agreement?' and provides a warning: 'Canceling this agreement, cancels your TCC. Ensure that you have completed your final filing before making this request. For TCC purposes, you may disregard any messages pertaining to certifications or final certifications on this account only.' At the bottom of the main content area are two buttons: 'Back to Home Page' and 'Cancel Agreement'. At the very bottom of the page, there is a footer with links for [IRS Privacy Policy](#) and [Privacy Notice](#), and the text 'version RUP-26 2.12182025'.

Figure 30 – Cancel Agreement



7. Troubleshooting

This section provides information on common issues that may occur during the registration and TCC request process and how to resolve them.

Error messages identify the field or information that requires correction. Review the message and update the information before proceeding.

For more information on input requirements, see [Appendix B – Common Field Format](#).

7.1. Missing Required Information

If required fields are not completed, an error message will be displayed.

Complete all required fields marked with an asterisk (*) and select **Next** or **Submit** to continue.

IRS

Foreign Filer TCC Registration [my home page](#) [save](#) [security profile](#) [logout](#)

My Information
Question 2 of 4

* required fields

▲ An Error has occurred. See below for more information.

Required field missing - Select Country/Jurisdiction
Required field missing - Enter Address Line 1
Required field missing - Enter City
Required field missing - Enter State/Province/Region

2) Mailing Address of Firm/Organization: *

Country/Jurisdiction * ▲

Address Line 1 * ▲

Address Line 2 ▲

City * ▲

State/Province/Region * ▲

ZIP/Postal Code

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP-26.2 12182025

Figure 31 – Example of missing required information error message

7.2. Invalid Information

If entered information contains invalid characters or formatting, an error message will be displayed.

Enter valid information as indicated on the screen and continue.

7.3. EIN Does Not Match IRS Records

If the EIN and legal name do not match IRS records, verify the information, select **Back** to return to the EIN input screen and submit the request again.



IRS

Request TCC [my home page](#) [security profile](#) [logout](#)

Error:

Please check the accuracy of the information that you have entered. The information you have entered does not match current IRS records. Please try your request again.

[Back](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 32 – EIN and Legal name do not match

7.4. Existing Application for EIN

If an application already exists for the EIN, the system will display a message indicating that the EIN cannot be used for this purpose.

7.5. Invalid EIN Format

If the EIN is not entered in the correct format, an error message will be displayed. Enter a valid nine-digit EIN and submit again.

IRS

Request TCC [my home page](#) [security profile](#) [logout](#)

An Error has occurred. See below for more information.

EIN is invalid - Enter valid EIN

EIN: * 12 - * 3456789 e.g.: nn-nnnnnnn ?

[Submit](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)
version RUP -26.2.03182026

Figure 33 – Invalid EIN

7.6. System Error

If a system error occurs, wait and try again later.

If the issue persists, contact [Foreign Filer TCC Registration System Support](#).



Appendix A – Key Terms

Authorized Users

Individuals that are authorized by an entity as their responsible officer or authorized delegates for the purpose of electronically filing information returns with the Internal Revenue Service (IRS).

Effective Date

The date the IRS issued a TCC GIIN. This is not the date your Foreign Filer TCC was issued.

Employer Identification Number (EIN)

A nine-digit number assigned by the IRS to identify a business entity. The EIN is required when requesting a Transmitter Control Code (TCC).

Firm's/Organization's Legal Name

The name that a firm or organization uses on official incorporation or organization documents. Typically, the legal name is the name used by the firm or organization in legal documents.

Foreign Filer

A foreign person required to file information returns that does not have an authorized user (individual person) with either a social security number (SSN) or an individual taxpayer identification number (ITIN), and is therefore unable to complete the authentication process necessary to apply for or maintain a TCC required to submit information returns through the Information Returns Intake System (IRIS).

Foreign Filer ID

A unique identifier that is assigned when a Foreign Filer TCC account is created. The Foreign Filer ID is six (6) alphanumeric characters that is used solely to access and manage the Foreign Filer TCC account.

Foreign Filer TCC Account

An online account used by certain foreign filers to register for a TCC GIIN and request a TCC for purposes of submitting information returns to the IRS through IDES.

International Data Exchange Service (IDES)

System used by Foreign Filer TCC account users to securely transmit Forms 1042-S, applicable Forms 1099, and other information returns electronically.

Point of Contact (POC)

An individual authorized to receive information and take actions related to the Foreign Filer TCC account on behalf of the firm or organization.

Responsible Officer (RO)

An individual designated by the firm or organization who is responsible for completing the registration and serving as the primary contact for the account. The RO must be the IDES account Administrator.

Transmitter Control Code (TCC)

A five-character alphanumeric identifier issued by the IRS that authorizes a filer or transmitter to electronically transmit information returns. For purposes of the Foreign Filer TCC Registration System, the term TCC is used interchangeably with Foreign Filer TCC as it applies exclusively to foreign filers submitting information returns through IDES. The Foreign Filer TCC issued through this process cannot be used for any other IRS systems.

Transmitter Control Code Global Intermediary Identification Number (TCC GIIN)

A system-generated identification number issued to an approved Foreign Filer TCC Account user. The TCC GIIN is a 19-character identification string, including period (.) separators. The TCC GIIN is used within the application to support the TCC request process and is also required to enroll with IDES.



Appendix B – Common Field Format

Field	Requirements
Legal Firm or Organization Name	☒ Must be between 1-150 characters ☒ May include letters, numbers, spaces, and common punctuation (for example: &, /, -, /, ., , , ')
Legal Last Name	☒ Must be between 1-40 characters ☒ May include letters, numbers, spaces, hyphens (-), periods (.), commas (,), and apostrophes (')
Legal First and Middle Name	☒ Must be between 1-40 characters ☒ May include letters, numbers, spaces, and common punctuation
Address	
Address Line 1, Address Line 2, City, State/Province/Region	☒ Must be 1-40 characters ☒ May include letters, numbers, spaces, and common punctuation ☒ Must begin with a letter or number
ZIP Code (U.S.)	Must be 5 numeric digits
Postal/Region Code	☒ Must be between 1-9 characters ☒ May include letters, numbers, and spaces ☒ Must begin with a letter or a number
Contact Information	
Country Code (Telephone/Fax)	☒ Must be between 1-4 digits
Telephone and Fax Number	☒ Must be between 1-20 characters ☒ May include numbers, hyphens, and parenthesis
Telephone Extension (optional)	☒ Must be between 1-5 digits
Email Address	☒ Must be between 1-80 characters ☒ Must contain one "@" symbol and at least one period (.) ☒ Must be a valid email format ☒ Only one email address is allowed per field

Table 1 – Common Field Format



Appendix C – Registration Account Status

Status	Description	Next Steps
Initiated	Your Foreign Filer TCC account has been created. You should now have a Foreign Filer ID.	Complete the registration by selecting Registration – Edit/Complete/Submit from your home page and entering all required information.
Registration Incomplete	Required fields are incomplete in your registration.	Provide missing or incorrect information and submit the registration.
Registration Submitted	Your registration has been submitted and is being processed by the IRS.	Edit and resubmit the registration or wait for processing to be completed.
Registration Under Review	Your registration is currently being reviewed by the IRS.	Wait for the IRS to complete the review. No additional action is required.
Approved	Your registration has been approved. You may request a Transmitter Control Code (TCC) from the account home page.	Request TCC by providing the Employer Identification Number (EIN).
Registration Rejected/Denied	Your registration has been rejected.	This status cannot be changed.
Agreement Canceled	You have canceled your Foreign Filer TCC registration and TCC.	This status cannot be changed.
Agreement Terminated	Your TCC registration and TCC have been terminated by the IRS.	This status cannot be changed.

Table 2 – Account Status



Appendix D – Additional Resources

- ❖ [Publication 6167, Foreign Filer Transmitter Control Code \(TCC\) Registration - Quick Steps](#)
- ❖ [Foreign Filer TCC Registration System Support](#)
- ❖ [International Data Exchange Service \(IDES\)](#)
- ❖ [Information Returns Intake System \(IRIS\) application for TCC](#)
- ❖ [IRS.gov - Form 1042-S](#)



