

## PROCESS FOR PROCESSING 1099 DVD IN STOCKHOLDER ACCOUNTING PROGRAM

### Definitions:

1. TCC Code – (Transmitter Control Code) This is required to submit information returns (the 1099s) to the IRS through the FIRE upload system. The law requires any corporation or other entity that is required to file more than 250 returns to do so electronically. If the Bank does not have a TCC you must file Form 4419 with the IRS to get one. You should do this NOW because it can take up to 30 days and you will need the TCC to both create the electronic file in the software and to file through the IRS website FIRE. See the process below.
2. FIRE – (The Filing Information Returns Electronically (FIRE) Production and Test System. You will need to create an account in the FIRE system prior to submitting the electronic 1099 file. See the process below.

### Form 4419 - Application for Filing Information Returns Electronically (FIRE)

New users are required to submit [Form 4419](#), *Application for Filing Information Returns Electronically*, to request authorization to file Information Returns with the IRS. Mail your completed Form 4419 to:

Internal Revenue Service  
Information Returns Branch  
230 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430

Or fax your completed Form 4419 to:

877-477-0572 (toll-free)

304-579-4105 (not toll-free)

Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned and mailed to you. **Form 4419 should be submitted to IRS at least 30 days before the due date of the returns for current year processing.**

### Create your account

We ask you to provide the following information to create your FIRE system account: company name, company address, company phone number, contact name and email address. (Note: This step can be done while waiting for approval of Form 4419.)

### Are You Ready to Logon to FIRE?

- Do you have the required software to create the file?
- Have you filed Form 4419?
- Have you received your Transmitter Control Code (TCC)?
- Have you created your FIRE system account?

If you answered YES to all of the above questions, you are now ready to [logon](#) to the FIRE system.

In RMA:

Under the Processing Menu

Item 5 – End of Year

1. Initialize 1099 Reporting
2. Print Paper 1099s
3. Create IRS 1099 Dividend File
  - a. This step will generate the file that will be uploaded to the IRS FIRE system in the next step

FIRE:

Sign on to FIRE at <https://fire.irs.gov>



## e-File Providers Topics

- [e-File for Tax Pros](#)
- [e-File News Subscription](#)
- [QuickAlerts](#)
- [Modernized e-File \(MeF\)](#)
- [e-file Providers Home](#)

## Filing Information Returns Electronically (FIRE)

### What is an information return?

An information return is a tax document used to report certain types of payments made by financial institutions and others who make payments as part of their trade or business as required by Internal Revenue Code Regulations. Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA, and W-2G may be filed electronically via the FIRE system. Forms 1094/1095 are filed through the Affordable Care Act Information Return (AIR) system.

### Who can participate?

Anyone with a FIRE Transmitter Control Code (TCC) who is required to submit the information returns listed above (except Forms 1094/1095) can file electronically through FIRE. The law requires any corporation, partnership, employer, estate and/or trust, who is required to file 250 or more information returns for any calendar year, **must** file electronically. IRS encourages filers who have less than 250 information returns to file electronically as well.

### What are the benefits of electronic filing?

By transmitting your Information Returns through the FIRE system, your files are processed faster with fewer errors. Listed below are a few benefits of electronic filing

- FIRE can accept multiple files for the same type of return.
- Combined Federal/State Filing Program (CF/SF) is available for participating states.
- Fill-in Forms are available for Form 4419, *Application for Filing Information Returns Electronically (FIRE)* and Form 8809, *Extension of Time to File Information Returns*.

### How to transmit through FIRE

In order to file electronically, you must have software or a service provider that will create the file in the proper format. Additionally, a TCC is required to transmit information returns through the FIRE system. The most efficient way to submit an application to file information returns electronically is to submit the Fill-in Form 4419, *Application for Filing Information Returns Electronically (FIRE)*, from the FIRE home page. You may also go to [Forms and Pubs](#) and select the paper version of Form 4419. Be sure to submit your application at least 45 days prior to the due date of your information returns.

*Your FIRE TCC will be deleted if you don't file any of the above information returns (except Form 1094/1095) for two consecutive tax years. Once deleted from our database, you will need to submit another Form 4419.*

**ALERT!** The new due date for Forms W-2, W-3, and 1099-MISC with data in box 7 for non-employee compensation is January 31st. The new due date is effective for tax year 2016, filed in 2017, and applies to paper and electronically filed returns.

**ALERT!** The Filing Information Returns Electronically (FIRE) Production and Test System server no longer supports Secure Socket Layer (SSL) 3.0 as one of the FIRE System's Internet Security Technical Standards. Transmitters using IE 6.0 or lower as their browser may have problems logging in and connecting to the FIRE System. Follow the steps below to connect and upload a file:

- Go to Tools>Internet Options>Advanced
- Scroll down and find Security
- Uncheck both SSL 2.0 and SSL 3.0
- Check TLS 1.0, TLS 1.1, TLS 1.2 and select "Apply"

**ALERT!** Extension information effective tax year 2016

- Requests for an Extension of Time for Form W-2 must be submitted on paper Form 8809.
- Requests for an Additional Extension of Time must be submitted on paper Form 8809.
- Extension of Time for Recipient Copies of Information Returns must be requested on paper.

**ALERT!** **Form 4419, Application for Filing Information Returns Electronically (FIRE) [Rev. 4-2016]** is now available on [www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs) with the following updates:

- A note was placed in Box 7 and in the instructions stating: "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."

Refer to [Form 4419](#) Instructions for more information.

**ALERT!** Approval letters will not be issued for [Form 8809, Application for Extension of Time to File Information Returns \(30-Day\)](#) Requests.

FIRE Test System - The IRS encourage filers to submit a test file to ensure their hardware and software are compatible with IRS systems.

- Located at <https://fire.test.irs.gov>

- Available from Nov. 1, 2016, through March 17, 2017, 5 p.m. (EST). The FIRE Test system will be down from 6p.m. (EST) December 9, 2016 through January 2, 2017.
- System may be down every Wednesday from 2 a.m. to 5 a.m. (EST) for programming updates.

**Note:** Form 1042-S testing will be delayed and will begin on January 3, 2017 through March 17, 2017.

FIRE Production System - Available for electronic submissions

- Located at <https://fire.irs.gov>
- Available 24 hours a day
- Available from January 17, 2017 through December 8, 2017.
- The system may be down every Wednesday from 2 a.m. to 5 a.m.(EST) for programming updates.

#### Available Assistance

Assistance is available to payers, transmitters, and employers at the telephone numbers below for the following issues:

- Questions from the payer and transmitter community relating to the correct preparation and filing (electronic or paper) of business information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8596, and W-2G).
- Questions related to electronic filing of Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, and Form 8955-SSA, *Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits*.
- General Instructions for Forms W-2, Wage and Tax Statement, and W-3, *Transmittal of Wage and Tax Statements*.
- Notice CP2100, Please check your Backup Withholding List.
- Notice 972CG, A Penalty is proposed for your Information Returns.

#### Contact the IRS Monday through Friday

- 1-866-455-7438 Toll Free
- 1-304-263-8700 International
- 1-304-579-4827 Telecommunications Device for the Deaf (TDD).

Assistance with individual taxpayer returns or account related issues cannot be provided on the numbers listed above. Click on the [Help & Resources](#) tab on IRS.gov for help with many tax issues.

[Who Can Participate](#)   [Returning User Logon](#)   [Helpful Information](#)

Form <b>4419</b> (April 2016)	Department of the Treasury - Internal Revenue Service <b>Application for Filing Information Returns Electronically (FIRE)</b> ▶ IRS encourages transmitters who file for multiple payers to submit one application and use the assigned TCC for all payers.	OMB Number 1545-0387  IRS Use Only
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**1. Transmitter and/or Payer information**

Legal name (associated with EIN in Block 2)

Mailing address	City	State	ZIP code
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**2. Employer Identification Number (EIN) (Social Security Number not permitted)**

**3. Person to contact about this request**

Name

Title

Email address	Telephone number
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<b>4. Will TCC be used to transmit electronic Extension of Time Files only?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>5. Is the request for a foreign transmitter without a TIN?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>6. What Tax Year will electronic filing begin?</b>
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**7. Check the box(es) next to the returns you will file electronically.**

**Note:** The FIRE System does not provide an on-line fill-in option. You must transmit your data in the specific format required by IRS.

- |  |  |   |  |
|--|--|---|--|
| <input type="checkbox"/> Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G<br>(See Publication 1220) | <input type="checkbox"/> Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding<br>(See Publication 1187) | <input type="checkbox"/> Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips<br>(See Publication 1239) | <input type="checkbox"/> Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits<br>(See Publication 4810) |
|--|--|---|--|

**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.

8.  I have read the Affidavit in the Instructions on page 2 and I am authorized to sign the document on behalf of the transmitter and/or payer.

Under penalties of perjury, I declare that I have examined this document including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>9. Official of the company or organization</b>	Name	Title
	Signature (A computer generated signature is not acceptable.)	Date

## General Instructions

**Purpose of Form:** Submit Form 4419 to request authorization to electronically file any of the forms shown in Block 7. Complete all required information. Transmitters who file for multiple payers may submit one application and use the assigned Transmitter Control Code (TCC) for all payers. If your application is approved, a five-character alphanumeric TCC will be assigned to your organization.

**Form 4419 can be completed online at <https://fire.irs.gov>.**

**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 Forms W-2. Form W-2 information is only sent to the Social Security Administration (SSA). **Contact SSA if you have any questions concerning the electronic filing of Forms W-2 at 1-800-772-6270.**

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 3 - Person to contact or contact information

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 7 - Type of return to be reported

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

### Specific Instructions

**Due Date:** In order to ensure timely filing, submit Form 4419 at least 45 days before the due date of the return.

**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** - Enter the name, 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 4** - Check the appropriate box to indicate if you are requesting a Transmitter Control Code (TCC) solely for the electronic filing of Form 8809, *Application for Extension of Time To File Information Returns*.

**Block 5** - Check the appropriate box to indicate if you are a foreign transmitter who does not have a nine-digit Taxpayer Identification Number. **Required.**

**Block 6** - Enter the tax year that you wish to begin filing electronically. **Required.**

**Block 7** - 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 7.

**Block 8 – 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 9** - 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*

### Mail or Fax Form 4419 to:

Internal Revenue Service  
230 Mural 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.

**Paperwork Reduction Act Notice:** 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.