

AEOI Update

20 June 2022

United States: Transition of TCC to IR-TCC

Last week, the U.S. Internal Revenue Service (IRS) announced that commencing September 2022, they will transition filers who received their FIRE Transmitter Control Codes (TCC) prior to 26 September 2021, to the new Information Returns Application for Transmitter Control Code (IR-TCC). As a result, Form 4419 (Revise Existing TCC for FIRE) will be phased out effective 1 August 2022. Existing TCCs remain valid until 1 August 2023, after which if there is no completed IR-TCC Application, the TCC will be dropped and will not be available for e-file.

What this means for you: if your TCC was received prior to 26 September 2021, you must take action to keep your existing TCC active.

- From **September 2022**, you should access the IR-TCC Application to submit your application and update your information.
- If you do not plan to immediately complete the IR-TCC application, you must take the following actions:
 - **By 1 August 2022**, ensure the information on your application contains the current contact's name, current email address and current telephone number. Also, verify the company's current legal name is correct (spelling, abbreviations, special characters and spacing) to match IRS records. Any change in information to be made with respect to the company and/or contact person should be submitted via Form 4419 by this date.
 - **By 1 August 2023**, you must complete the new IR-TCC Application process to continue to file electronically and retain use of your current TCC. If you complete the IR-TCC Application after this date, you will be issued a new TCC.

You may refer to the announcements [here](#) and [here](#).