

AEOI Update

6 August 2021

United States

U.S. IRS FIRE System Update

Starting 26 September 2021, there will be a new online Information Return (IR) Application for Transmitter Control Code (TCC) available on the [Filing Information Returns Electronically \(FIRE\)](#) page. This new online application for new users replaces both the current Form 4419 and Fill-in Form 4419 on the FIRE System, and supports the following form types:

- 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 Electronically (FIRE)
- 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 Agency Use Only)

New users will be required to authenticate their identities and create a new account through IRS Secure Access Account to access the new online IR Application for TCC. Details on what is required for the creation of a Secure Access Account and the IR Application can be found in the full announcement [here](#).

Looking ahead, there will be a need for existing FIRE users to transition to a stronger identity proofing authentication process in late 2022. This will be as part of the next phase in enhancing security of the FIRE system.

[Contact us](#) if you have questions about this update.