



TaxNewsFlash

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Form 4419 relating to transmitter control codes for filing information returns electronically phased out beginning August 2022

The IRS today announced that beginning September 2022, the IRS will transition filers who received their fire information returns electronically (FIRE) transmitter control codes (TCCs) prior to September 26, 2021, to the new information returns application for transmitter control code (IR-TCC). As part of this transition, Form 4419, *Revise Existing Transmitter Control Code (TCC) for Filing Information Returns Electronically (FIRE)*, will be phased out effective August 1, 2022. Existing TCCs will remain valid for use until August 1, 2023, but after that date, any FIRE TCC that does not have a completed IR-TCC application will be dropped and will not be available for e-file.

Read the first [IRS release](#) and the second [IRS release](#) (June 16, 2022).

Taxpayers may submit an IR-TCC application beginning September 2022, updating their information and validating their identities using the latest IRS authentication process. Taxpayers who do not plan to immediately complete the IR-TCC application must:

- **By August 1, 2022**, ensure that the information on their Form 4419 contains the current contact's name, current email address and current telephone number, and verify the company's current legal name is correct (spelling, abbreviations, special characters and spacing) to match IRS records
- **By August 1, 2023**, complete the new IR-TCC application process to continue to file electronically and retain use of current TCC(s)

KPMG observation

This change relates to all information returns filed electronically by taxpayers, but is of particular importance to non-U.S. withholding agents that currently file FATCA-related forms in the FIRE system.

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