

Definition of TCC Holder:

The TCC Holder (or TRANSMITTER): is a person or organization who holds the 5-character Transmitter Control Code (TCC), and handles e-Filing to the IRS, for itself and/or other filers or companies. The TCC Holder is the person or firm who fills out and submits the IR application for a Transmitter Control Code, (TCC). Always enter the TCC Holder's TIN (not necessarily the Filers TIN) when entering this information.

- To enter the TCC Holder information, click on the OPTIONS Menu, then click "TCC Holder Information" (or click the TCC Holder Button). Click the Re-Populate Tab to recall or duplicate previously typed TCC information.

- If you have multiple FILERS, designate only one organization as the TCC Holder. It is not necessary to apply for multiple TCC's for every company. A TCC can be used for multiple companies that require information reporting.

Definition of Filer:

An **Issuer / Filer**: is the person or organization who paid the money and is responsible for filing its 1099s to the IRS. Only the ***FILER can receive penalties***, such as late filing penalties. There is no need for a TCC number if the FILER files to the IRS on paper forms (Federal Copy A which must be pre-manufactured "red lined" IRS scanner ready forms).

- To enter the FILER information, click on the OPTIONS Menu, then click "Filer (Company) Information" (or click the FILER Button). Click the Re-Populate TAB to recall or duplicate previously typed Filer information.