First Year Electronic Filers of 1099's, 1095's and 1098's

Electronic file submission is required for organizations submitting 250 or more 1099, 1095, or 1098 forms *but is encouraged for all forms*. All filers must obtain approval to file prior to submitting Form 1099, 1095, or 1098 returns electronically. Form 4419, Application for Filing Information Returns Electronically, should be submitted to the Internal Revenue Service, Information Reporting Program, 230 Murall Dr. Mail Stop 4360, Kearneysville, WV 25430, at least 30 days before the due date of the returns. You can request this form and instructions online under Forms and Publications at www.irs.gov. A separate form 4419 must be submitted for each type of return. If you are submitting 1099, 1095, and 1098 forms electronically, you must submit three 4419 forms. After approval of your Form 4419, you will be assigned a 5-character Transmitter Control Code (TCC), used to identify electronic filers. Electronically filed returns may not be submitted to IRS until the application has been approved and a TCC assigned. If any information on the form changes, you are to notify the Enterprise Computing Center in writing so the database can be updated. Be sure to include your TCC in all correspondence. You may be subject to penalties for failure to file timely, failure to follow the instructions, and failure to include correct information. If you have any questions on electronic filing, you may contact the Information Reporting Customer Service Site by calling 866/455-7438 between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.