

# TaxNewsFlash

## United States

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### **Proposed regulations: Change to threshold for filing information returns electronically**

The U.S. Treasury Department and IRS today released for publication in the Federal Register a notice of proposed rulemaking (REG-102951-16) to amend the rules for determining whether information returns must be filed using magnetic media (electronically).

Today's [proposed regulations](#) [PDF 203 KB] provide that:

- All information returns—regardless of type—must be taken into account for purposes of determining whether a taxpayer meets the 250-return threshold for filing information returns electronically.
- Any taxpayer (person) required to file information returns electronically must also file any **corrected** information returns electronically, regardless of the number of corrected information returns being filed.

These regulations are proposed to be effective for original information returns required to be filed after December 31, 2018 (i.e., information returns for calendar year 2018) as well as any corrected information returns filed after December 31, 2018.

Comments and requests for a public hearing must be received by a date that is 60 days after May 31, 2018 (the scheduled date of publication of the proposed regulations in the Federal Register).

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