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Final regulations: Information returns, extension of time

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register final regulations (T.D. 9838) concerning automatic and non-automatic extension of time to file certain information returns.

The [final regulations](#) [PDF 271 KB] adopt certain provisions of regulations that were proposed in August 2015, and remove corresponding temporary regulations.

The regulatory changes are being made to accelerate the filing for the Form W-2 series and forms that report non-employee compensation (generally on Form 1099-MISC with information in box 7) so that these forms are available earlier in the filing season for use in the IRS's identity theft and refund fraud detection processes.

The final regulations also update the list of information returns subject to the rules regarding extensions of time to file.

Extension of time

The final regulations adopt, from the 2015 proposed regulations, a measure to remove the automatic extension of time to file the Form W-2 series (except Form W-2G) and forms that report non-employee compensation (currently, Form 1099-MISC with information in box 7). The regulations do include procedures by which a single non-automatic extension may be sought.

The final regulations retain the automatic extension of time for a variety of forms including Form W-2G, Form 1042-A, Form 1094-C, Form 1095-B, Form 1095-C, Form 3921, Form 3922, and Form 8028 and the Form 1097 series, the Form 1099 series (except forms reporting non-employee compensation), and the Form 5498 series.

The final regulations are scheduled to be published in the Federal Register on August 3, 2018.

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