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Proposed regulations pending OIRA review: Electronically filed returns

OMB's Office of Information and Regulatory Affairs (OIRA) received for review from the U.S. Treasury Department proposed regulations concerning electronically filed returns.

According to OIRA, the proposed regulations were received for review on August 16, 2022.

- [1545-BN36](#): *Electronically filed returns*

A brief description provided by OIRA explains that the proposed regulations would:

- Lower the electronic-filing threshold for filing certain information returns as set forth in the "Taxpayer First Act of 2019"
- Eliminate the no-aggregation rule in determining the threshold for filing certain information returns electronically
- Require that corrected information returns be filed electronically, if the original information returns were required to be filed electronically
- Require partnerships with more than 100 partners to electronically file their information returns

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