



TaxNewsFlash

United States



No. 2022-410
December 29, 2022

Proposed regulations concerning electronically filed returns; OIRA review completed

OMB's Office of Information and Regulatory Affairs (OIRA) reported it completed its review of proposed regulations concerning electronically filed returns.

OIRA received the proposed regulations for review on August 16, 2022, and completed its review on December 23, 2022.

The proposed regulations are listed on the OIRA website as:

- [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

Now that OIRA review has been completed, Treasury and the IRS can be expected to release these proposed regulations for publication in the Federal Register—the exact date of publication not being known.

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