



TaxNewsFlash

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Final regulations: Electronic-filing requirements for specific tax returns, other documents

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9972) amending the rules for filing electronically partnership returns, corporate income tax returns, unrelated business income tax returns, withholding tax returns, certain information returns, registration statements, disclosure statements, notifications, actuarial reports, and certain excise tax returns.

The [final regulations](#) [PDF 482 KB] (25 pages as published in the Federal Register on February 23, 2023) adopt with some modification regulations that were proposed in July 2021, after taking into account and addressing comments received with respect to the proposed regulations. Read [TaxNewsFlash](#)

In general, the final regulations reduce the 250-return threshold for mandatory electronic filing enacted in 1998 to the 10-return threshold provided by the Taxpayer First Act, enacted on July 1, 2019. Under current regulations, the 250-return threshold applies separately to each type of information return covered under the regulations. The final regulations require filers to aggregate across return types to determine whether a filer meets the 10-return threshold and is thus, required to file electronically.

Each type of return covered by these regulations may have specific rules related to its electronic filing requirement as well as a separately stated effective or applicability date provision. Some of the key applicability dates for electronic filing are as follows:

- **Form 1120** – Returns required to be filed during calendar years beginning after December 31, 2023.
- **Form 1065** – Returns required to be filed during calendar years beginning after December 31, 2023.

- **Forms 1099 series, Form W-2, Form 1095-B, Form 1095-C** – Returns required to be filed during calendar years beginning after December 31, 2023 (e.g., 2023 returns required to be filed in 2024)
- **Form 990** – Returns required to be filed for tax years ending on or after scheduled to be February 23, 2023.
- **Form 990-T** – Returns required to be filed during calendar years beginning after February 23, 2023.
- **Forms 1042 and 1042-S by other than financial institutions** – Returns required to be filed for tax years ending on or after December 31, 2023.
- **Form 8300** – Returns required to be filed during calendar years beginning after December 31, 2023, if a taxpayer is otherwise required to e-file other forms covered by the regulations.

The final regulations also provide additional guidance regarding the standard for and how to obtain a hardship waiver from the mandate to electronically file if a taxpayer is otherwise required to electronically file the covered forms and returns, and further provides limited exceptions to the mandate.

Read a related IRS release—[IR-2023-31](#) (February 21, 2023)

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