



TaxNewsFlash

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Notice 2023-60: Availability of administrative exemptions from requirement to file electronically

The IRS today released an advance version of [Notice 2023-60](#) [PDF 131 KB] addressing the availability of administrative exemptions from, and waivers of, the requirement to file certain returns and other documents in electronic form.

Notice 2023-60 also provides information about the procedure to request a waiver of the requirement to file electronically Forms 1120, 1120-S, and 1120-F, and information about failed attempts to file electronically Forms 1120 using IRS filing systems. Consequently, the notice obsoletes Notice 2010-13 which addressed the same issues.

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