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Notice 2024-18: Updated guidance on availability of administrative exemptions from requirement to file electronically

The IRS today released Notice 2024-18 [PDF 137 KB] addressing the availability of administrative exemptions from the requirement to file certain returns and other documents in electronic form.

Notice 2024-18 also addresses the availability of information about the procedure to request a waiver of the requirement to file electronically Forms 1120, 1120-S, 1120-F, and 1065, and provides information about publications pertaining to failed attempts to electronically file Forms 1120, 1120-S, and 1120-F using IRS filing systems.

The notice thus obsoletes Notice 2010-13 and modifies Notice 2023-60. Read <u>TaxNewsFlash</u>

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