

# WHAT ARE THE NEW 2024 IRS EFILE REQUIREMENTS

and do they affect your business?

## THE BASICS

Final regulations issued February 2023 and effective January 1, 2024. Substantially lowered the number of forms an employer is allowed to mail to the IRS.



## THE OLD RULE

If filing fewer than 250 of any return type, an employer could mail to the IRS. Return types were counted separately.

## THE NEW NUMBERS

Any business filing a combined total of 10 or more returns of any type for the calendar year must efile all forms.



## AFFECTED RETURNS INCLUDE

partnership returns, corporate income tax returns, W2s, 1099s, 1095s, disclosure statements, actuarial reports, withholding tax returns, and more.

## BE PREPARED

Most CPAs, accountants and reporting vendors are equipped to efile. If you complete your own reporting, make sure you have an efile solution in place.



**QUESTIONS?  
NEED HELP?  
CALL US!**