

# E-Filing Now Required for 10 or More Information Returns

## Cross References

- <https://www.irs.gov/filing/e-file-forms-1099-with-iris>

The IRS is reminding businesses that file 10 or more information returns that they must be e-filed with the IRS starting with the 2023 tax year. In previous years, the e-file requirement threshold was 250 or more information returns. The 250-return threshold applied separately to each type of return. The new 10-return threshold applies to the combined total of all information returns that a business must file.

Information returns that fall under this requirement include Form W-2 that is e-filed with the Social Security Administration, as well as all Forms 1099 (Form 1099-MISC, *Miscellaneous Income*, Form 1099-NEC, *Nonemployee Compensation*, etc.).

Businesses can e-file any Form 1099 with the Information Returns Intake System (IRIS). This is a free, web-based filing system. To use this system, go to:  
<https://www.irs.gov/filing/e-file-forms-1099-with-iris>

Businesses can also e-file information returns by using a third-party software or service.