



You may be required to file 1099 and W2 electronically.

- If you currently file your 1099s and/or W2s electronically, log into your account before November 1st to ensure the account is still active.
- If you still need to file your 1099s and/or W2s electronically, you must set up an account (one for W2s and one for 1099).

New IRS ruling - most businesses will be required to file electronically

The Department of the Treasury and the Internal Revenue Service issued final regulations amending the rules for filing returns and other documents electronically (e-file). These regulations will require certain filers to e-file beginning in 2024.

Earlier regulations applied the 250-return threshold separately to each type of information return covered by the regulations. For example, under the prior rule, an organization filing 200 Forms W-2 and 200 Forms 1099 was previously not required to file electronically since each return type was within the 250-return threshold.

Under the new aggregation rule, the number of Forms W-2 and 1099 would be combined to determine whether the threshold is met. 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. This includes Forms 1042-S, 1094-series, 1095-B, 1095-C, 1097-BTC, 1098, 1098-C, 1098-E, 1098-Q, 1098-T, all 1099 series, Forms 3921, 3922, 5498-series, 8027, and W-2G, as well as Forms W-2 (Wage and Tax Statement) and variations for U.S. territories such as Forms 499R-2/W-2PR (Withholding Statement (Puerto Rico)) and Form W-2VI (Virgin Islands Wage and Tax Statement)

Applicable for returns required to be filed in 2024.

The electronic filing threshold for returns required to be filed in calendar years 2022 and 2023 remains at 250. The final regulations adopt the electronic filing threshold of 10 for returns required to be filed on or after January 1, 2024.

Gemini and E-filing

The Gemini accounting program has E-filing for the W2-W3 and 1099-1096 forms. Each year, there are changes to both the printed forms and the format for the E-filing. We have created a separate SOP for each type of form (1099 and W2).

Setup your account

Setting up your account(s) before November 2023 is best.



Where to E-file - Account setup required

Each company must set up a free account to electronically file W2 and 1099 forms for FY 2023, which will be filed in 2024.

For W2

Set up a BSO - Business Services Online account by following the link below.

<https://www.ssa.gov/bsowelcome.htm>

Related Links for W2

<https://www.ssa.gov/employer/>

<https://www.ssa.gov/employer/bsohbnew.htm>

For 1099

Please note that the IRS has a site called FIRE (Filing Information Returns Electronically) that will be replaced by the new site called IRIS (Information Returns Intake System). We advise those users who already have a FIRE account to set up an IRIS account.

<https://www.irs.gov/tax-professionals/iris-application-for-tcc>

IRIS Application for TCC

<https://www.irs.gov/pub/irs-pdf/p5717.pdf>

Information Returns Intake System (IRIS) Taxpayer Portal User Guide

Related Links for 1099

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

E-file Forms 1099 with IRIS