

Proposal Would Effectively Eliminate Paper Filings for Most Employers

On July 23, 2021, the IRS published a [proposed rule](#) that would expand the requirement to file certain information returns electronically, including those under the Affordable Care Act's (ACA) reporting requirements in Internal Revenue Code Section 6055 and Section 6056.

- For **Form 1094 series, Forms 1095-B and 1095-C, Form 1099 series, and Form 5498 series**, electronic filing would be required for entities that file 100 or more returns for due dates in 2022, and **10 or more returns** after that. The proposal would also require aggregation of most information returns when calculating these thresholds.
- Entities that file at least **10 returns of any type** would be required to electronically file **Form 5330** for tax years ending on or after the date final rules are published, and **Form 8955-SSA** for plan years beginning on or after Jan. 1, 2022.
- For entities required to file **Form 5500**, the proposed rule would require entities that file at least **10 returns of any type** to file Form 5500 electronically, effective for plan years beginning after Dec. 31, 2021.

This proposal would effectively eliminate paper filings for most employers. However, the proposed rule has not been finalized and is not effective at this time.