

# **FORMS W-2 & 1099**

## **REMINDER OF REPORTING REQUIREMENTS FOR TAX YEAR 2024**

January 1, 2024 was the effective date of the Internal Revenue Service new electronic filing threshold requirement of 10 or more Forms W-2 and the following information returns:

Form 1042-S, the Form 1094 series, Form 1095-B, Form 1095-C, form 1097-BTC, Form 1098, Form 1098-C, Form 1098-E, Form 1098-Q, Form 1098-T, **the Form 1099 series**, Form 3921, Form 3922, Form 5498 series, Form 8027, and Form W-2G.

**To determine if you must file electronically, add together the number of Forms W-2 and the information returns from the list above required to be filed for the calendar year 2024.**

If you have any questions about this matter, please contact us for further explanation and/or assistance.

White, Rudy LLC