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Accelerated Filing Deadlines for Forms W-2, W-3, and Form 1099-MISC

New for 2016, the deadline for filing both electronic and paper Forms W-2 to employees and to the Social Security Administration (SSA) is January 31, 2017. Previously, the deadline was the end of February to file paper Forms W-2 with the SSA and until the end of March to make electronic filings. The January 31 deadline also applies to Forms W-2AS, W-2GU, W-2VI, W-3 and W-3SS.

If you are filing any Forms 1099-MISC and reporting an amount in Box 7, Nonemployee Compensation, the deadline for filing these forms has also been moved up to January 31, 2017. If you are not reporting an amount in Box 7, the deadline remains February 28 for paper filings and March 31 for electronic filings.

Extensions of time to file Forms W-2 with the SSA are no longer automatic. For filings due on or after January 1, 2017, you may request one 30-day extension and the IRS will only grant the extension in extraordinary circumstances or catastrophe. An extension of time to furnish Forms W-2 to employees may be requested by sending a letter to the IRS, but if an extension is for more than 10 employees, the request must be filed electronically. Requests for an extension of time to furnish Forms W-2 to employees are not automatically granted. If approved, an extension will generally be for no more than 15 days from the due date, unless the need for up to a total of 30 days is clearly shown.