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profession, that means time to think about year-end prep for payroll departments.

James Paille • Nov. 24, 2015



The skies are cloudy, the leaves are changing, the air is cool and brisk—and in this profession, that means time to think about year-end prep for payroll departments.

First order of business—purchase W-2 stock. Most vendors have discount pricing and you should either be buying now or placed and received your orders. Remember to order enough stock to cover new hires, new clients (if you are a payroll provider) and an ample supply for corrections and reprints. Don't underestimate what you need—it can be very difficult and pricy to place an emergency order in mid-January.

Also, don't forget to order Forms 1094-C and 1095-C if you are an Applicable Large Employer. The issue is that—as of the writing of this article on September 9, 2015—

the IRS has not finalized the forms, so you cannot order yet. Keep checking, though,

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Joint Committee on Taxation on September 11, 2015, that could make this happen in the 2016 tax year with an employer filing date of 15 days after the employee form W-2 distribution deadline (making the deadline February 15).

It's important to note that state W-2s are a whole other issue. There are several states that now have January 31 as filing dates for state W-2s and more are changing. The states that now require W-2s to be filed electronically by January 31 are: Alabama, Connecticut, Delaware, Illinois, Indiana, Kentucky, Pennsylvania, Utah, Virginia and Wisconsin. More states are expected to follow, and Puerto Rico also has these requirements.

Utah also has a unique stipulation in its tax code, which states that no refunds will be processed until the employer copy is filed and processed.

For your reference, here is a list of the due dates by state.

Electronic State W-2 Due Dates			
AL 31-Jan	IL 15-Feb	MT 28-Feb	PR 31-Jan
AK None	IN Jan 31 – 2016 new	NE 1-Feb	RI Last day of Feb
AZ 28-Feb	IA n/a	NV None	SC Last day of Feb
AR 28-Feb	KS Last day of Feb	NH None	SD None
CA n/a	KY 31-Jan	NJ Last day of Feb	TN None
CO 31-Mar	LA First bus day after Feb 27	NM Last day of Feb	TX None
CT 31-Mar	ME 31-Mar	NY n/a	UT Jan 31 – 2016
DE 31-Mar	MD Last day of Feb	NC Last Day of	VT 28-Feb

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