

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

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,

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

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

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

*director of Operations for Thomson Reuters [myPay Solutions](#). He has been an executive manager in the payroll service industry for over 30 years, specializing in managing multi-location offices. Jim is a member of the APA's Board of Directors and National Speakers Bureau, and chairs the CPP Certification Review Panel. He holds a BS in Accounting from St. John Fisher College in Rochester, NY. Jim has been married for 34 years to his wife, Alice. He enjoys golf and is an avid Boston Red Sox fan.*

[Income Tax](#) • [Payroll](#) • [Taxes](#)

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved