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payments are reported in box 7 of this form.

Dec. 06, 2019



Employers and other businesses must file wage statements and independent contractor forms by Jan. 31, 2020.

Before the Protecting Americans from Tax Hikes (PATH) Act, employers generally had a longer period of time to file these forms. But the 2015 law made a permanent requirement for employers to file their copies of Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration by Jan. 31.

Certain Forms 1099-MISC, Miscellaneous Income, filed with the IRS to report non-employee compensation to independent contractors are also due at this time. Such

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and Social Security of individual taxpayer identification numbers. They should also ensure their company's account information is current and active with the Social Security Administration before January. If paper Forms W-2 are needed, they should be ordered early.

Automatic extensions of time to file Forms W-2 are not available. The IRS will only grant extensions for very specific reasons. Details can be found on the instructions for [Form 8809](#), Application for Time to File Information Returns.

For more information, read the instructions for [Forms W-2 & W-3](#) and the [Information Return Penalties](#) page at IRS.gov.

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