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January 31, 2023.

Isaac M. O'Bannon • Jan. 26, 2023



The Internal Revenue Service is reminding employers of the January deadline to file Forms W-2 and other wage statements. Filing these documents timely prevents late-filing penalties for employers, helps employees file their income tax returns and prevents tax fraud.

Employers must file copies of their 2022 [Form W-2, Wage and Tax Statements](#), and [Form W-3, Transmittal of Wage and Tax Statements](#), with the Social Security

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Employers need to make sure the employer identification number (EIN) on their wage and tax statements (Forms W-2, W-3, etc.) and their payroll tax returns (Forms 941, 943, 944, etc.) match the EIN the IRS assigned to their business.

Do not use a Social Security number (SSN) or Individual Taxpayer Identification number (ITIN) on forms that ask for an EIN. Do not truncate the employer's EIN or the employee's SSN on any of the forms.

If an employer used an EIN (including a prior owner's EIN) on their payroll tax returns that's different from the EIN reported on their W-3, they should review General Instructions for Forms W-2 and W-3, Specific Instructions for Form W-3, Box h—Other EIN used this year.

Filing wage and tax statements and payroll tax returns with inconsistent EINs or using another business's EIN may result in penalties and delays in processing an employer's returns. Even if an employer uses a third-party payer (such as a Certified Professional Employer Organization, Professional Employer Organization, or other third party) or a different entity within their business to file these documents, the name and EIN on all statements and forms filed must be consistent and exactly match the EIN the IRS assigned to their business.

For more information on third-party arrangements, see [Publication 15, \(Circular E\), Employer's Tax Guide](#).

Extensions

Employers may request a 30-day extension to file Forms W-2 with SSA by submitting a [Form 8809, Application for Extension of Time to File Information Returns](#), by January 31. However, they must meet one of the criteria on Line 7 of Form 8809 to be

granted an extension. For detailed information, see Form 8809 and [General](#)

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The IRS and SSA encourage all employers to [e-file](#). It is the quickest, most accurate and convenient way to file these forms. E-filing is mandatory if an employer is filing 250 or more information returns.

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