

Federal Tax Forms Deadlines

Employers must send Copy A of Forms W-2, *Wage and Tax Statement*, and W-3, *Transmittal of Wage and Tax Statements*, to the Social Security Administration **by January 31**, for both paper and electronic forms.

The different filing deadlines for non-employee compensation 1099-MISC may be particularly confusing (most, if not all, Extension Unit 1099's would be NEC). For Form 1099-MISC, Miscellaneous Income, here are the due dates:

- **If reporting non-employee compensation (NEC) in Box 7, both paper and electronic filings are due by January 31.**
- **Forms 1099-MISC that do not report NEC must be filed by February 28, when filed on paper.**
- **Forms 1099-MISC that do not report NEC must be filed by March 31, when filed electronically.**

NOTE: However, to avoid confusion, it is best to file everything by the January 31