

Reminder to Employers and Other Businesses: Jan. 31 Filing Deadline Now Applies to All Wage Statements and Independent Contractor Forms

IR-2017-189, Nov. 16, 2017

WASHINGTON — The Internal Revenue Service today reminded employers and other businesses of the Jan. 31 filing deadline that now applies to filing wage statements and independent contractor forms with the government.

The Protecting Americans from Tax Hikes (PATH) Act includes a requirement for employers to file their copies of [Form W-2](#) and [Form W-3](#) with the Social Security Administration by Jan. 31. The Jan. 31 deadline also applies to certain [Forms 1099-MISC](#) filed with IRS to report non-employee compensation to independent contractors. Such payments are reported in box 7 of this form.

This deadline makes it easier for the IRS to verify income that individuals report on their tax returns and helps prevent fraud. Failure to file these forms correctly and timely may result in penalties. As always, the IRS urges employers and other businesses to take advantage of the accuracy, speed and convenience of filing these forms electronically.

Hints to help filers get ready

Employers should verify employees' information. This includes names, addresses, Social Security or 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.

An extension of time to file Forms W-2 is no longer automatic. The IRS will only grant extensions for very specific reasons. Details can be found on the instructions for [Form 8809](#).

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