

Introduction

Employers are required to send Form W-2 to the Social Security Administration (SSA), to the employee and to the state (unless state does not require) each year. The due date for submitting to the employee has always been January 31st. However, this year there is a dramatic change in the due date for sending the forms to the SSA and to some of the states. The federal due date was moved in 2016 from March 31st for electronic filing and the last day in February for paper filing to January 31st for both. The reason behind this change is simple. Once received, the SSA sends the Form W-2 information to the IRS to use to verify tax returns. The IRS has a \$6 billion fraud problem of phony Forms W-2 being submitted to them with Forms 1040 and requiring a refund. To ensure that taxpayers do not have to wait 6 months for their refund checks, the IRS has always issued the refunds and verified later. But now the fraud has gotten out of hand. The IRS actually caught over \$20 billion of this type of fraud already. But the only way to cut out any more fraud was to get the information sooner from the SSA and to do that the due date needed to be moved, so it was.

The states also suffer from this type of fraud. And many of them are taking the same route as the IRS/SSA. It is now mid-year since the IRS announced the moving of the due date and many states have followed suit. On the next pages is a chart reviewing the current due dates for the Forms W-2 effective as of July 14, 2016. More states will probably follow the IRS and change the date when their respective legislatures return in the fall. But for right now these are the due dates in effect.

| State | Due Date |
|-----------------------------|---|
| Alabama | 1-31 |
| Arkansas | 2-28 |
| Arizona | 2-28 |
| Colorado | Last day in February, March 31 electronic filers |
| Connecticut | 1-31 |
| Delaware | 2-28; 3-31 if filing online |
| District of Columbia | 1-31 |
| Georgia | 2-28 |
| Hawaii | 2-28, 2-29 in leap years |
| Idaho | 1-31 |
| Illinois | 2-15 |
| Indiana | 1-31 |
| Kansas | 2-28 |
| Kentucky | 1-31 |
| Louisiana | 1-31 |
| Maine | 3-31 if filing electronically |
| Massachusetts | 2-28, 2-29 in leap years; 3-31 if electronic filing |
| Maryland | 1-31 |
| Michigan | 2-28 |
| Minnesota | 2-28 |
| Missouri | 2-28 |
| Mississippi | 1-31 |
| Montana | 2-28 |

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| Nebraska | 2-1 |
| North Carolina | 1-31 |
| North Dakota | 2-28; 3-31 if filed electronically |
| New Jersey | 2-28 |
| New Mexico | 2-28, 2-29 in leap years |
| Ohio | Last day in February |
| Oregon | 1-31 |
| Pennsylvania | 1-31 |
| Rhode Island | 2-28 |
| South Carolina | 1-31 |
| Utah | 1-31 |
| Virginia | 1-31 |
| Vermont | 1-31 |
| Wisconsin | 1-31 |
| West Virginia | 2-28 |

Alaska, Florida, New Hampshire, Nevada, South Dakota, Tennessee, Texas, Washington and Wyoming have no state income tax

California, Iowa, Maine (if paper filing), New York, and Oklahoma, do not require forms to be filed with the state