



Greatland to W-2 & 1099 Filers: Remember About Additional Filing Dates

When it comes to 1099 and W-2 filing and deadlines, after the initial Jan. 31 date for mailing recipient copies, it can be all too easy to relax and forget about state and other federal filing deadlines.

Greatland, one of the country's leading providers of W-2 and 1099 products, has witnessed first-hand many of its customers overlooking these additional filing deadlines and scrambling last-minute to meet deadlines. As a result, Greatland wants to remind businesses of the key upcoming filing dates.

State deadlines

The deadline for state W-2 and 1099 filing varies by state, with 41 states requiring reporting. For the majority of states, the deadline is Feb. 28, 2013, but that is not the case across-the-board. Below is a full list of state requirements and corresponding deadlines:

Agency Code	Forms	Required Reconciliations	Due Dates
AL	W-2, W-2c, W-2G, 1096, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA	A-3 Form 96 Federal 1096	2/28
AK	No W-2 and/or 1099 reporting requirement due to no state income tax.		
AZ	W-2, W-2c, W-2G, 1099-R	A1-R, A1-APR	2/28
AR	W-2, W-2c, W-2G, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA	AR3MAR	2/28
CA	W-2s are not required to be submitted to the state, but must be provided to employees. Employers must file Forms DE 9 and DE 9c to report personal income tax withheld, among other taxes.		
	W-2G, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 5498, 5498-ESA	Not Applicable	3/31
CO	W-2, W-2c	DR 1093	E-file: 3/31 Paper: 2/28
	W-2G, 1099-MISC, 1099-R	DR 1106	E-file: 3/31 Paper: 2/28
CT	W-2, W-2c	CT-W3	E-file: 3/31 Paper: 2/28
	W-2G, 1099-MISC, 1099-R	CT-1096	E-file: 3/31 Paper: 2/28

DE	W-2, W-2c, 1099-MISC, 1099-R	WR, WR8	E-file: 3/31 Paper: 2/28
DC	W-2, W-2c W-2G, 1099-MISC, 1099-R	FR-900B Not Applicable	1/31 1/31
FL	No W-2 and/or 1099 reporting requirement due to no state income tax.		
GA	W-2, W-2c, W-2G, 1099-MISC, 1099-R	G-1003	2/28
HI	W-2, W-2c 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R	HW-3 Not Applicable	2/28 2/28
ID	W-2, W-2c, W-2G, 1098, 1099-A, 1099-B, 1099-C, 1099-MISC, 1099-R, 1099-S	ID 967	2/28
IL	W-2	Not Applicable	3/31
IN	W-2, W-2c, W-2G, 1099-R	WH-3	2/28
KS	W-2, W-2c, W-2G, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-LTC, 1099-MISC, 1099- OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA	KW-3, KW-3E	2/28
KY	W-2, W-2c, W-2G, 1099-MISC, 1099-R	42A806	1/31
LA	W-2, W-2c, W-2G	L-3	2/28
MA	W-2, W-2c, 1099-B, 1099-DIV, 1099-INT, 1099-MISC, 1099-PATR, 1099-R	M-3, M-3M	W-2: 3/31 1099: 2/28
MD	W-2, W-2c, W-2G, 1099-G, 1099-R, 1099-S	MW508	2/28
ME	W-2, W-2c, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099- PATR, 1099-R	W-3ME	3/31
MI	W-2, W-2G, 1099-MISC, 1099-R	MI 165	2/28
MN	W-2, W-2c, W-2G, 1098, 1099-A, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099- MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 5498	Not Applicable	2/28
MO	W-2, W-2c, W-2G, 1099-R 1099-MISC	W-3 MO-96 Federal 1096	2/28 2/28
MS	W-2, W-2c, W-2G, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-PATR, 1099-R, 1099-S, 1099-SA	89-140	W-2 & 1099-R: E-file: 2/28 Paper: 1/31 1099s: 3/15
MT	W-2, W-2c, W-2G, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA	MW-3	2/28
NV	No W-2 and/or 1099 reporting requirement due to no state income tax.		
NH	No W-2 and/or 1099 reporting requirement due to no state income tax.		
NC	W-2, W-2G, 1099-MISC, 1099-R	NC-3, NC-3M	2/28
ND	W-2, W-2c, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099- OID, 1099-PATR, 1099-R, 1099-S	Not Applicable	E-file: 3/31 Paper: 2/28
NE	W-2, W-2c, W-2G, 1099-MISC, 1099-R	W-3N	2/1

NJ	W-2, W-2G, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA	NJ-W-3	2/28
NM	W-2, W-2c, W-2G, 1099-MISC, 1099-R	RPD-41072	2/28
NY	No W-2 and/or 1099 reporting. Annual wage and withholding information is reported on the 4th quarter or final NYS-45 return filed for the year.		2/28
OH	W-2, W-2G, 1099-R	IT-3	2/28
OK	W-2G, 1099-MISC, 1099-PATR, 1099-R	G-141	2/28
OR	W-2	Form WR	3/31
PA	W-2, W-2G, 1099-MISC, 1099-R	REV-1667	1/31
RI	W-2, W-2G, 1099-MISC, 1099-R	RI-W3	2/28
SC	W-2, W-2G, 1099-MISC, 1099-R	WH-1612	2/28
SD	No W-2 and/or 1099 reporting requirement due to no state income tax.		
TN	No W-2 and/or 1099 reporting requirement due to no state income tax.		
TX	No W-2 and/or 1099 reporting requirement due to no state income tax.		
UT	W-2, W-2c, W-2G, 1099-MISC, 1099-R	TC-941R	E-file: 3/31 Paper: 2/28
VT	W-2, W-2G, 1099-MISC, 1099-R	WH-434	2/28
VA	W-2, W-2G, 1099-MISC, 1099-R	VA-6	2/28
WA	No W-2 and/or 1099 reporting requirement due to no state income tax.		
WV	W-2, W-2G, 1099-MISC, 1099-R	IT-103	2/28
WI	W-2, W-2c, W-2G, 1099-MISC, 1099-R	WT-7	W-2, W-2G: 1/31 1099: E-file: 3/31 Paper: 2/28
WY	No W-2 and/or 1099 reporting requirement due to no state income tax.		

* If date shown falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

W-2 & 1099 Federal Filing Deadlines

Below are the federal deadlines to remember to avoid unnecessary penalties:

January 31, 2013 2012 W-2 & 1099 copies to Recipients/Employees

2012 940 & 944 to IRS

*Although this deadline has passed, businesses should still file W-2 & 1099 forms as soon as possible if they have yet to do so. If you fail to file a correct Form W-2 by the due date and cannot show reasonable cause, you may be subject to a penalty, which is based on when you file the correct Form W-2.

February 28, 2013	Paper Format: 2012 1099 Federal (IRS) Filing
February 28, 2013	Paper Format: 2012 W-2 Federal (SSA) Filing
Or April 1, 2013	E-file Format: 2012 W-2 & 1099 Federal (IRS/SSA) Filing

* Exceptions may apply

Quarterly 941 Deadlines

The quarterly deadlines for paper and e-filing are the same for 941/Schedule B. Form 941 is a quarterly report of wages paid to employees and withholdings made by employers and also includes information on the employer's share of Medicare and Social Security taxes during the period reported.

Quarter	Ending	Due Date
Jan, Feb, Mar	March 31	April 30
April, May, Jun	June 30	July 31
Jul, Aug, Sep	September 30	October 31
Oct, Nov, Dec	December 31	January 31

Additional helpful information regarding W-2 and 1099 reporting requirements can be found on at Greatland.com or on Greatland's speedEfiler.com online e-filing site.