



# TaxNewsFlash

## United States

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### **IRS reminder: Copies of Forms W-2 are due January 31**

The IRS today issued a release as a reminder to employers that the filing deadline for Forms W-2 is now January 31. The IRS also noted that certain refunds when the return includes two refundable tax credits must be held until February 15.

As explained in the IRS release—[IR-2016-143](#) (October 28, 2016)—the “Protecting Americans from Tax Hikes (PATH) Act” included a new requirement for employers to file copies of Form W-2 (as submitted to the Social Security Administration) by January 31. Previously, employers had until the end of February or March to submit copies of Forms W-2. Under the new measures, there is only one 30-day extension to file Form W-2, and this extension is not automatic.

The new January 31 filing deadline also applies to certain Forms 1099-MISC reporting non-employee compensation (such as payments to independent contractors).

Employers still must furnish copies of Forms W-2 to their employees by January 31. There is no change to this date.

Also, under the PATH Act, the IRS must hold refunds of taxpayers that claim the Earned Income Tax Credit (EITC) or the Additional Child Tax Credit (ACTC) until February 15.

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