

# 6 states pushing up W-2 filing deadlines

Stolen identity refund fraud—SIRF for short—works when identity thieves e-file phony federal and state 1040s and claim bogus refunds long before the IRS and state tax authorities can match employees' federal and state 1040s to their W-2s.

Only Congress can change the federal W-2 filing deadlines, and it doesn't seem to be inclined to do so right now. States, on the other hand, have a lot more flexibility to change their filing deadlines. Here's the rundown for 2016. *Note:* Since Jan. 31, 2016, is a Sunday, forms are due on Feb. 1, 2016.

- **Alabama:** Beginning in 2016, employers must file Form A-3, along with copies of Forms W-2 by Jan. 31. The old due date was Feb. 28. Citation: *Administrative Code § 810-3-75-03*.
- **Connecticut:** Employers must file Forms W-2 and CT-W3 by each Jan. 31. The old due date was March 31. Citation: *Public Act 15-5, June Special Session, L. 2015*.
- **Illinois:** Employers that file at least 250 federal Forms W-2 must file their state W-2 forms by Feb. 15 and in the same format they use to file federal forms. The old due date was March 31. Citation: *86 Ill. Adm. Code §100.7300*.
- **Indiana:** Beginning with forms filed in 2016, employers must file Forms W-2, along with Form WH-3, by Jan. 31. The old due date was the last day of February. Citation: *P.L. 242, L. 2015*.
- **North Carolina:** Form NC-3, along with copies of employees' W-2s, must be filed by Jan. 31, and in an electronic format as prescribed by the Secretary of Revenue. The old due date was Feb. 28. Citation: *Ch. 259, L. 2015*.
- **Utah:** Beginning Jan. 1, 2016, employers filing annual reports must file electronically by Jan. 31 of the following year. The old due date was Feb. 28. Citation: *Ch. 369, L. 2015*.

## Other states with accelerated filing deadlines

Employers in the District of Columbia, Kentucky, Pennsylvania, Virginia and Wisconsin must also file their W-2s annually by Jan. 31.