

## Change in W-2 and 1099 Filing Due Date

### FEDERAL REQUIREMENTS

We would like to make you aware of a change in the filing due date for 2016 Forms W-2, W-3, and 1099-MISC.

Forms W-2, W-3, 1099-MISC, and 1096 must be filed by **January 31, 2017**. Forms W-2 and W-3 must be filed with the Social Security Administration (SSA). Forms 1099-MISC and 1096 must be filed with the IRS.

Please be aware that the SSA and IRS are enforcing increased penalties of \$50 to \$530 per W-2 or 1099 for late filing or returns that have been submitted with an incorrect name, address, social security number, or Federal EIN.

### MICHIGAN REQUIREMENTS

- The due date for submission of W-2s and 1099-MISC to the State of Michigan is February 28, 2017. This hasn't changed. However, Michigan Treasury Online is expected to allow electronic submission of W-2s and 1099-MISC in January 2017.
- If you are a paper filer for SUW purposes, Copy 1 of Forms 1099-MISC and W-2 should be mailed with Form 5081 - Annual Return for Sales, Use, and Withholding taxes.
- If you are not required to file Form 5081 or file it without enclosing the 1099-MISC, send them along with a cover letter including your company name, address, and Federal Employer's Identification Number (FEIN) to:

Michigan Department of Treasury  
Lansing MI 48930

If you have any questions about filing payroll or sales tax reports, contact Rukkila, Negro, and Associates CPAs, PC at (906) 482-6601 Monday through Friday, 8:00 a.m. to 5:00 p.m. You can also call the IRS at (866) 455-7438 Monday through Friday, 8:30 a.m. to 4:30 p.m.

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*IF YOU WOULD LIKE US TO PREPARE 1099 FORMS FOR YOU, PLEASE PROVIDE US WITH NAMES, ADDRESSES, SOCIAL SECURITY NUMBERS OR FEDERAL ID NUMBERS, ALONG WITH THE AMOUNT(S) PAID BY JANUARY 10, 2017.*