

Information on filing W-2's, W-3, 1099-Misc & 1096

It is that time of year again. Please find below several resources to help with your year-end filings of W-2's, W-3, 1099-MISC's, and 1096. There are also two very quick connect sessions available on the Cougar Mountain website to reference under Calendar Year-End, these are from 2011 calendar year but information has not changed.

W-2's and W-3

All W-2's must be furnished to employees by January 31, 2013.

W-2's need to be filed by February 28, 2013 to the Social Security Administration. File the W-2 Copy A with the entire page of Form W-3 (do not use any staples) at the following address:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Form W-2 is a six-part form. Send Copy A along with Form W-3 to the Social Security Administration; and Copies B, C, and 2 to your employee. Keep Copy 1 and D, and a copy of Form W-3, with your records. Do not send copies of W-2's and W-3 to the Department of Iowa Revenue. The Internal Revenue Service provides that information to them. Here is the link to IRS web page on more information on how to file your W-2's & W-3, <http://www.irs.gov/pub/irs-pdf/iw2w3.pdf>.

There was an addition last year to box b on the form W-3 requiring you to identify what 'Kind of Employer' you are with 5 selections. You will want to select the box under 'State/local non 501-c'

b Kind of Payer (Check one)	<input type="checkbox"/> 941	<input type="checkbox"/> Military	<input type="checkbox"/> 943	<input type="checkbox"/> 944	Kind of Employer (Check one)	<input type="checkbox"/> None apply	<input type="checkbox"/> 501c non-govt.
	<input type="checkbox"/> CT-1	<input type="checkbox"/> Hshld. emp.	<input type="checkbox"/> Medicare govt. emp.	<input checked="" type="checkbox"/> State/local non-501c		<input type="checkbox"/> State/local 501c	<input type="checkbox"/> Federal govt.

The Social Security Administration strongly suggests employers report Form W-3 and W-2 Copy A electronically instead of on paper. The Social Security Administration provides two free options on its Business Services Online website, also referred to as BSO:

- W-2 Online – Use fill-in forms to create, save, print and submit up to 20 Forms W-2 at a time to the Social Security Administration
- File Upload – upload wage files to the Social Security Administration that you have created using payroll or tax software that formats the files according to the Social Security Administration's specifications.

For more information on electronic filing please visit their website at www.socialsecurity.gov/employer and select "Go To Log In" or "Go To Register" or you may also call 1-800-772-6270 to speak with an employer reporting specialist.

1099-MISC's and 1096

Furnish Copy B of the 1099 to the recipient by January 31, 2013. File Copy A of the 1099-MISC form with Form 1096 to the IRS by February 28, 2013 at the following address:

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

The paper forms sent to the IRS must be on the official "red" forms. These can be purchased at an office supply store or requested from the IRS directly, please see the following information:

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

More information is available on the IRS website, <http://www.irs.gov/>.

The IRS requires employers to keep copies of the W-2's, W-3, 1099-MISC's and 1096 for four years from the end of the year for which the forms apply.