


Monterey County Office of Education

Dr. Nancy Kotowski
County Superintendent of Schools

Finance and Business Services

Bulletin No. 17-002

To: District and College Business, Human Resources, and Payroll Managers and Staff

From: Philip Davis, Business Systems Support Coordinator 

Date: December 2, 2016

Re: **IRS Deadlines for Calendar Year 2016 Reporting**

The IRS has made a significant change in its reporting deadlines for W-2 and 1099 (Box 7) filing with their agency. In previous years, the deadline to file this information with the IRS was March 31 of each year. Beginning with this year's reporting, the deadline for filing this information will be January 31.

The deadline for mailing employee forms has not changed; this is still January 31 (or, for some filing years, February 1 depending on calendar and IRS instructions each year).

The most direct effect on districts of this change will be that any changes to W-2 or vendor 1099 information after the January 31 filing takes place will need to go through the appropriate corrected form process, including a separate submission to be sent to the IRS. The Escape financial system is not designed to create corrected W-2 or 1099 forms; these will need to be completed using the fillable PDF forms available from the IRS. MCOE business systems support, district advisory services, and payroll will remain available (email helpescape@montereycoe.org with questions) to provide support in retrieving data from Escape along with completing the forms and filing process. However, it is important to be aware that this new procedure will require more work for the district than in previous years, when corrections could more easily be made in the Escape system prior to the IRS file being sent.

As a standard practice, we are planning to submit a request for a 30-day extension to these filing deadlines; however, this request cannot be sent until January, and there is no automatic granting of these requests as there has been in previous years. As a result, we will not know for certain if the extension is granted until mid-January. Therefore, we strongly recommend that all organizations anticipate that MCOE will complete the electronic filing with the IRS on January 31, 2017 unless otherwise notified. Please plan accordingly.

The print schedule for employee W-2 and vendor 1099 forms is as follows:

- January 25, 2017 – 8:00 AM deadline for organizations to complete vendor 1099 updates
- January 25, 2017 – printing vendor 1099 forms
- January 26, 2017 – 8:00 AM deadline for organizations to complete employee W-2 updates
- January 26, 2017 – 10:00 AM vendor 1099 forms available for pickup
- January 26, 2017 – printing employee W-2 forms
- January 27, 2017 – 10:00 AM employee W-2 forms available for pickup

Additionally, the IRS has extended the deadline to send Affordable Care Act (ACA) reporting forms 1095-B and 1095-C to March 2, 2017 (from the original date of January 31, 2017). The electronic filing deadline for this information remains March 31, 2017.

The MCOE authorization form for printing employee 1095-B or 1095-C forms for ACA reporting will be available soon. Districts may consider completing this authorization any time after January 2, 2017 if they would like to print and mail form 1095-B or 1095-C to their employees prior to the deadline of March 2, 2017. Each district's 1095 forms will be printed on an individual basis. The deadline to submit this form to request printing of 1095 forms is 5:00 PM on February 28, 2017. After that time MCOE cannot guarantee that printing will be completed and forms made available to the district in time to be postmarked by March 2, 2017.

The schedule for employee 1095 forms is as follows:

- February 28, 2017 – 8:00 AM deadline to submit 1095 print authorization
 - Authorization may be submitted earlier and forms will be printed at that time
 - If authorization is not received by this deadline MCOE will print based on whatever is in the system and encourage district to correct by the March 31 electronic filing deadline
- March 30, 2017 – 8:00 AM deadline to submit electronic 1094/1095 transmission authorization
 - Authorization may be submitted earlier and transmission will be sent at that time
 - If authorization is not received by this deadline MCOE will transmit based on whatever is in the system unless we know for certain that district is filing by another means

If you have any questions about employee W-2, vendor 1099, or employee 1095 reporting please contact us at helpescape@montereycoe.org or by creating a help desk ticket at <https://whd.montereycoe.org>.