



Monterey County Office of Education

Dr. Nancy Kotowski
County Superintendent of Schools

Finance and Business Services

Bulletin No. 17-007

To: District, Community College, and Charter School Managers and Staff

From: Philip Davis, Business Systems Support Coordinator *PD*

Date: January 31, 2017

Re: **IRS Forms W-2 and 1099 Updated Transmission and Correction Deadlines**

Monterey County Office of Education has applied on behalf of all our supported organizations for an extension to file the electronic transmission of Employee W-2 and 1099-MISC data. The original deadline for these transmissions was January 31, 2017. Under the extension, MCOE plans to file electronically with the IRS on **Tuesday, February 28, 2017**. Because of this extension, all organizations have the ability to make corrections to Employee W-2 and Vendor 1099-MISC forms in Escape through **Friday, February 24, 2017**.

After February 24, all organizations must follow the directions in Table 1, below, for correcting either forms 1099-MISC or W-2.

1099	1. Manually prepare 1099-MISC form and mark box indicating correction
1099	2. Complete form 1096
1099	3. Retain copies of both forms and send originals to Monterey COE District Advisory, ATTN Erika Torres, 901 Blanco Circle, Salinas, CA, 93901
W-2	1. Notify Monterey COE via helpescape@montereycoe.org
W-2	2. Manually prepare W-2c form
W-2	3. Retain copies of form and send original to Monterey COE Payroll, ATTN Roseanna Guerrero, 901 Blanco Circle, Salinas, CA, 93901

Table 1: Procedures for making corrections after electronic transmission date

The deadlines and timeline for furnishing Affordable Care Act (ACA) forms 1095-C and 1095-B to employees, and the electronic transmission to the IRS of this data, have not changed: employee copies of these forms must be postmarked by March 2, 2017 and the electronic transmission is due March 31, 2017. A summary of these and related dates for ACA reporting is provided in Table 2.

Dates and Time	Procedures
Prior to Monday, February 27, 2017	Districts provide the ACA 1095 Print Verification to MCOE Forms will be printed as soon as schedule allows
Monday, February 27, 2017	ACA 1095 forms will be printed for any districts that have not submitted verification to ensure deadline is met
Postmarked by March 2, 2017	IRS deadline to mail Employee 1095 forms for ACA
Prior to Tuesday, March 28, 2017	Districts provide the ACA 1095 Print Verification to MCOE Forms will be printed as soon as schedule allows
Tuesday, March 28, 2017	ACA 1095 forms will be printed for any districts that have not submitted verification to ensure deadline is met
Friday, March 31, 2017	Deadline for electronic transmission to IRS of ACA 1095 and 1094 forms

Table 2: Summary of 1095 dates and procedures for calendar year 2016 ACA reporting

If you have any questions regarding W-2 procedures or deadlines, please contact Roseanna Guerrero (rguerrero@montereycoe.org or 831-755-0305).

If you have any questions regarding 1099 procedures or deadlines, please contact Erika Torres (etorres@montereycoe.org or 831-755-0306).

If you have any questions regarding ACA 1095 procedures or deadlines, please contact Phil Davis (pdavis@montereycoe.org or 831-755-6419).

For help with any of these activities in Escape, please contact the help desk at helpescape@montereycoe.org or <https://whd.montereycoe.org>.