

RE: Preparation, Filing and Issuing of 2019 W2/W3 Forms

Dear Tax Client:

All prepared 2019 W2 forms need to be issued to each recipient by **January 31, 2020**, and W2/W3 forms for 2019 need to be filed with the Social Security Administration and various state agencies also by **January 31, 2020**. Please provide our office with the following information to prepare, file and issue your 2019 W2/W3 forms as soon as possible (no later than **January 15, 2020**) to meet this deliverable:

- 1.) Employer information - Information about your business, including employer ID number (EIN) and employer name and address.
- 2.) For every employee:
  - Name, address, and social security number
  - Total Federal wages, tips and other compensation
  - Total amount of Federal Income Tax withholding
  - Total Social Security wages
  - Total Social Security Tax Withheld
  - Total Medicare wages and tips
  - Medicare tax withheld
  - Social Security tips
  - Allocated tips
  - Advance EIC payments (earned income credit) made (if any)
  - Dependent care benefits paid to the employee (if any)
  - Advise if the employee participates in a retirement plan
  - Advise if the employee participates in a non-qualified plan
  - Advise if the employee is a statutory employee
  - Advise if the employee received third-party sick pay
  - Amounts for other compensation or reporting, including
    - Uncollected Social Security, RRTA (railroad retirement), or Medicare tax, on tips or group life insurance
    - Elective deferrals to 401(k), 403(b), and other qualified retirement plans
    - Non-taxable sick pay
    - Golden parachute payments
    - Excludable reimbursed moving expenses
    - Contributions to medical savings accounts or health savings accounts
    - Non-statutory employee stock options
    - Designated Roth contributions under 401(k) or 403(b) plans
    - Cost of employer-sponsored health coverage
  - Other deductions or compensation that must be disclosed to employees for their tax returns, including
    - After-tax pension
    - Auto reimbursements
    - Special taxes for California, New York, New Jersey, and Washington
    - Charitable contributions deducted from employee pay
    - Health insurance and fringe benefit deductions
    - Uniform deductions
    - Union dues deductions
    - Nontaxable income
    - Vehicle expenses included in wages
    - "Other-not on list" items you have deducted from employees

- State and Local Information
  - Your two-letter state code and your business's state tax ID number
  - State wages
  - State income tax withheld
  - Local wages, if any
  - Local income tax withheld
  - Locality name

Please let us know if you have any questions related to these procedures.

JPT FINANCIAL SOLUTIONS, INC.