

RE: Preparation, Filing and Issuing of 2023 W2/W3 Forms

Dear Tax Client:

All prepared 2023 W2 forms need to be issued to each recipient by **January 31, 2024**, and W2/W3 forms for 2023 need to be filed with the Social Security Administration and various state agencies also by **January 31, 2024**. Please provide our office with the following information to prepare, file and issue your 2023 W2/W3 forms as soon as possible (**no later than January 15, 2024**) 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 (for every State & Local payroll to be reported)
 - 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.