

# DEADLINES & PENALTIES

## REMINDER: DUE DATES ARE STILL ACCELERATED

### W-2/8922 FORMS

Employees – **January 31**

IRS – 8922 Form **February 28**  
(Third Party Recap Form)

SSA – **January 31**  
\*If 250 or more forms you are  
required to e-file

### FEDERAL 1095 FORMS

Employees – **February 28**

IRS – **February 28** if reporting  
by paper

IRS – **March 31** if  
reporting electronically  
\*If 250 or more forms you  
are required to e-file

### 1099 FORMS

1099s due to recipients –  
**January 31**

IRS – **January 31** Form 1099-NEC

IRS – **February 28** 1099-MISC if  
reporting by paper

IRS – **February 28** 1099-MISC if  
reporting electronically  
\*If 250 or more forms you are  
required to e-file

*\*This amount may be reduced below  
250 for 2023 forms. As of the date of  
their article, the number is still 250.*

## INFORMATION RETURN PENALTIES

2022 FORMS FILED IN 2023	PENALTY	MAXIMUM/MAX SMALL EMPLOYER*
Corrected within 30 days of due date	\$50 per return or statement	\$588,500/\$206,000
Corrected more than 30 days of due date but by <b>August 1</b>	\$110 per return or statement	\$1,766,000/\$588,500
Corrected after <b>August 1</b> or not at all	\$290 per return or statement	\$3,532,500/\$1,177,500
Intentional disregard	\$580 per return or statement	No Maximum

\*Small Businesses with Gross Receipts \$5 Million or Less