

All-States Chart on Annual Reconciliation/1099 Filing Dates

State	W-2 deadlines	1099-MISC deadlines
AL	Jan. 31—paper and electronic forms	March 15
AR	Feb. 28—paper and electronic forms	Feb. 28
AZ	Feb. 28—paper and electronic forms	Not generally required
CA	No W-2 filing	Feb. 28 (paper) March 31 (e-forms)
CO	Feb. 28 (paper); March 31 (e-forms)	Not generally required
CT	Jan. 31—e-forms only	March 31—e-forms only
DC	Jan. 31—paper and electronic forms	Feb. 28—paper and electronic forms
DE	Feb. 28 (paper); March 31 (e-forms)	Feb. 28 (paper); March 31 (e-forms)
GA	Feb. 28 (paper); March 31 (e-forms)	Not generally required
HI	Feb. 28—paper and electronic forms	Feb. 28—paper and electronic forms
IA	Feb. 28—e-forms only	Feb. 28—e-forms only
ID	Feb. 28—paper and electronic forms	Feb. 28—paper and electronic forms
IL	Feb. 15—e-forms only	Not generally required
IN	Jan. 31—paper and electronic forms	Not generally required
KS	Feb. 28—paper and electronic forms	Feb. 28—paper and electronic forms
KY	Jan. 31—paper and electronic forms	Not generally required
MA	Feb. 28 (paper); March 31 (e-forms)	Feb. 28—paper and electronic forms
MD	Feb. 28—paper and electronic forms	Not generally required
ME	Not generally required	Same as federal due date
MI	Feb. 28—paper and electronic forms	Jan. 31—paper and electronic forms
MN	Feb. 28—paper and electronic forms	Feb. 28—paper and electronic forms
MO	Feb. 28—paper and electronic forms	Feb. 28 (paper); March 31 (e-forms)
MS	Jan. 31—paper and electronic forms	Feb. 28 (paper); March 31 (e-forms)
MT	Feb. 28—paper and electronic forms	Feb. 28—paper and electronic forms
NC	Jan. 31—e-forms only	Not generally required
ND	Same as federal due date	Same as federal due date
NE	Feb. 1—paper and electronic forms	Not generally required
NJ	Feb. 28—paper and electronic forms	Feb. 28 (paper); March 31 (e-forms)
NM	Feb. 28—paper and electronic forms	Not generally required
NY	No W-2 filing	Not generally required
OH	Jan. 31 (paper); Feb. 28 (e-forms)	Not generally required
OK	No W-2 filing	Feb. 28—paper and electronic forms
OR	Same as federal due date	Same as federal due date
PA	Jan. 31—paper and electronic forms	Same as federal due date
RI	Feb. 28—paper and electronic forms	Not generally required
SC	Feb. 29—paper and electronic forms	Not generally required
UT	Jan. 31—paper and electronic forms	Not generally required
VA	Jan. 31—e-forms only	Not generally required
VT	Feb. 28—paper and electronic forms	Not generally required
WV	Feb. 28—paper and electronic forms	Not generally required
WI	Jan. 31—paper and electronic forms	Feb. 28—paper and electronic forms