

W-2 GUIDE TO INFORMATION RETURNS

Form	Title	What to Report	Amounts to Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
W-2	Wages and Tax Statement	Wages, tips, other compensation; social security, Medicare, withheld income taxes, and advance earned income credit (EIC) payments. Include bonuses, vacation allowances, severance pay, certain moving expense payments, some kinds of travel allowances, and third-party payments of sick pay.	See separate instructions	February 1 for Paper and e-filing	February 1
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, poker tournaments, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	March 1 for Paper and March 31 for e-filing	February 1

If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.