

## CLIENT ALERT MEMO

In addition to the changes shown on the enclosed 2017 Payroll Tax Newsletter, please note the following very important changes and the equally important effective dates!

### NEW JERSEY

Effective 1/1/17 – NEW JERSEY Sales & Use Tax reduced to **6.875%**

(NJ Sales & Use Tax will be reduced again as of 1/1/18 to 6.625%)

### FEDERAL DUE DATES

#### NEW FOR 2017:

**ALL 1099 - MISC'S** (whether filed on paper or electronically)

**MUST BE FILED WITH THE IRS ON OR BEFORE JANUARY 31, 2017.**

(See information pertaining to 1099's on the reverse side)

**ALL W-2'S** (whether filed on paper or electronically)

**MUST BE FILED WITH THE IRS ON OR BEFORE JANUARY 31, 2017.**

If our office is preparing either 1099's or W-2's for you, **we must receive the information no later than 1/16/17.** All information must be complete before we can file these forms with the Internal Revenue, so make sure when you supply us with the dollar amounts, you give us **current, accurate ID numbers and addresses** as well, preferably a Form W-9 or Form W-4 completed by the recipient.