**Section 1570.90 Annual Statements to Employees, Form W-2 Wage and Tax Statement**

a) Not later than January 31, or not later than 30 days after the date of the last payment of wages is made to an individual whose employment has been terminated each employing entity is required to furnish to each employee a Form W-2, Wage and Tax Statement for the applicable calendar year. Covered entities shall obtain supplies of Form W-2 from the Internal Revenue Service (IRS) district office servicing their local area, or from a private vendor who prints such forms upon order in accordance with IRS specifications.

b) Compliance with the regulations issued to employers by the Internal Revenue Service regarding Form W-2, applicable to the particular calendar year, shall constitute compliance with this rule.

c) Each entity that has adopted social security coverage through the State Agency is required to insert upon the W-2 Form in the appropriate block as specified by IRS instructions, the entity's social security account identification number referred to in Section 1570.40.

d) Covered entities shall not file with the State Agency copies of W-2 Forms issued to their employees; however, the employer's copy of the W-2 Forms shall be made available to the State Agency upon request, to confirm annual totals of wages paid to employees for purposes of social security credit under the entity's coverage agreement for periods prior to January 1, 1987.

(Source: Amended at 13 Ill. Reg. 1577, effective January 23, 1989)