

810-3-75-.01 Withholding Statement Furnished Employees.

(1)(a) Each employer, on or before January 31 of each year or within thirty days after termination of the employment, shall furnish each employee a withholding statement (Form W-2) for the preceding year, in duplicate, showing:

1. The total wages paid,
2. The amount of Alabama income tax withheld,
3. The amount of job development fee (JDF) withheld, which must be shown separately from the amount of Alabama income tax withheld,
4. The amount of federal income tax withheld,
5. The name and address of the employee,
6. The social security number of the employee, and
7. The employer's name, address, **Federal Identification Number** and Alabama withholding tax account number.
8. Qualifying severance payments exempt from Alabama income tax pursuant to §40-18-19.1, Code of Alabama 1975, must be not be shown on the Form W-2 as Alabama wages, but must be disclosed on the form as "Exempt Severance Payments," which can be abbreviated as "ESP."

(b) Each person paying proceeds from a wagering transaction subject to withholding as described in §40-18-91, shall furnish the recipient a statement of the amount of winnings subject to withholding and the amount of tax withheld in the same manner and at the same time as required by U.S. Treasury Department Regulation 31.3402(q)-1(f). A true and correct copy of such statement required to be furnished by said Treasury regulation, together with a statement of the amount of Alabama income tax withheld pursuant to §40-18-91, shall be sufficient.

~~(1) The statement required by paragraph (1)(a) above, may be prepared on Form A-2, copies of which are available on request from the Department.~~

~~(a) In lieu of Forms A-2 furnished by the Department, combination state and federal employee wage and tax statements may be used. Employers may print their own forms; however, the employer must obtain permission from the Department to print such forms.~~

~~(b) Any substitute form used must be identified as an Alabama withholding statement and must contain all the information required by this section.~~

~~(c) The following forms should be prepared:~~

~~1. A copy to be filed with the employer's annual return, as indicated in Rule 810-3-75-03.~~

~~2. Copies to be furnished the employee to file with his individual income tax returns and to retain for his records.~~

~~3. A copy to be retained by the employer.~~

~~(2) (c)~~ If it becomes necessary to correct a Form W-2 after it has been delivered to an employee, the new statement should be marked "Corrected by Employer." IRS Form W-2C may be used for this purpose. If the withholding statement is lost or destroyed, the employer is authorized to furnish substitute copies to the employee; however, each substitute must be marked "Reissued by Employer." A copy of each corrected statement must be filed promptly with the Department. A copy of reissued statements should not be filed with the Department.

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Code of Alabama 1975
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