

## BEST TAX PRACTICE -

### ***Where Is My W-2 (or other tax documents)?***

The IRS requires that most income documents (W-2's, 1099's, bank information, etc.) be "available" to the taxpayer no later than January 31<sup>st</sup> (though any mailed items are allowed to be postmarked on that date).

In some instances, certain documents are allowed a longer deadline to be made available to taxpayers, which frequently includes investment account information and information from Trusts and Partnerships.

Issuers of those documents are allowed to make (some) documents available online for which you may or may not be specifically notified by the issuer that the document is online. You may have to go find the document in your online account - very common for bank issued documents such as **Form 1099-INT** and for student loan Interest paid statements (**Form 1098-E**).

For items mailed to you, you should have all of your typical income documents by the end of the first week of February presuming:

- The issuer has your correct address on the documents being mailed
- The issuer waited until January 31 to send / postmark the item
- You did not move
- You have no mail forwarding orders with the Post Office

If you are not able to obtain your W-2(s) by mid-March (yes, mid-March - ***per the IRS***), you must use **IRS Form 4852 – Substitute for Form W-2, Wage and Tax Statement...** when preparing your tax return.

- *FYI, the IRS does not like when Form 4852 is used for returns that are filed **before** mid-March. If you were going to use Form 4852, the IRS would like you to exhaust and be able to document the methods you went through to get your W-2 (original, replacement, or corrected W-2) **before using Form 4852**.*
- *The IRS cannot give you any information regarding your missing W-2 before July.*

**Best Practice: Wait until February 7 before doing your taxes unless you are absolutely certain you have all of your documents. Add 2 weeks to the February 7<sup>th</sup> date for every forwarding order you have on file with the Post Office.**