

## **Best Tax Practice – IRS Help For Missing W-2's**

Generally employers have until January 31 to make available W-2's (Wage and Tax Statement) and other *income documents* (including but not limited to 1099's, bank interest, mortgage interest paid, student loan interest paid, etc.) from the previous calendar year.

Issuers can hand deliver, make available online, or mail.

If mailed, the issuer is allowed to postmark the items (no later than) January 31. Then, it will take a few days for the mail to be delivered to the address on the document.

- Does the issuer have your correct mailing address?
- Have you moved during the year?
  - Did you submit a forwarding order to the Post Office?
    - If so, you will need to add time to expected delivery of the document(s)

If you have **NOT** received your W-2 by **mid-February**, the IRS instructions are to:

- Contact your employer and ask for a replacement / duplicate (or, if necessary, a corrected) W-2

Per the IRS - if by February 23, your employer has not provided a replacement / duplicate, you can call the IRS for help (800-829-1040) who in turn will send a letter to your employer. When you call the IRS, you will be required to provide the following information:

- Your name, address, telephone, and Social Security number
- Your employer's name, address and phone number
- Dates you worked for the employer
- Your estimate of your wages and the federal income tax (FIT) withheld (your final pay/check stub should provide this information)

When you file your tax return, if you still do not have the replacement / duplicate / corrected W-2, you will need to include **IRS Form 4852 - Substitute for Form W-2, Wage & Tax Statement** in your tax return. Use of this form will add time to the processing of your tax return by the IRS and likely delay your refund.

If you file your tax return without the W-2 and you later get the missing W-2, you may need to file an amended tax return (1040X – Amended U.S. Individual Income Tax Return) to correct any information that is different in comparing the W-2 and Form 4852.