

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040X.

▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return	2 Your social security number										
3 Address											
4 Enter year in space provided and check one box. For the tax year ending December 31, _____, I have been unable to obtain (or have received an incorrect) <input type="checkbox"/> Form W-2 OR <input type="checkbox"/> Form 1099-R. I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.											
5 Employer's or payer's name, address, and ZIP code	6 Employer's or payer's TIN (if known)										
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld. <table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none;">a Wages, tips, and other compensation _____</td> <td style="width:50%; border: none;">f State income tax withheld _____ (Name of state) . _____</td> </tr> <tr> <td style="border: none;">b Social security wages _____</td> <td style="border: none;">g Local income tax withheld _____ (Name of locality) _____</td> </tr> <tr> <td style="border: none;">c Medicare wages and tips _____</td> <td style="border: none;">h Social security tax withheld _____</td> </tr> <tr> <td style="border: none;">d Social security tips _____</td> <td style="border: none;">i Medicare tax withheld _____</td> </tr> <tr> <td style="border: none;">e Federal income tax withheld _____</td> <td></td> </tr> </table>		a Wages, tips, and other compensation _____	f State income tax withheld _____ (Name of state) . _____	b Social security wages _____	g Local income tax withheld _____ (Name of locality) _____	c Medicare wages and tips _____	h Social security tax withheld _____	d Social security tips _____	i Medicare tax withheld _____	e Federal income tax withheld _____	
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8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc. <table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none;">a Gross distribution _____</td> <td style="width:50%; border: none;">f Federal income tax withheld _____</td> </tr> <tr> <td style="border: none;">b Taxable amount _____</td> <td style="border: none;">g State income tax withheld _____ (Name of state) . _____</td> </tr> <tr> <td style="border: none;">c Taxable amount not determined . <input type="checkbox"/></td> <td style="border: none;">h Local income tax withheld _____ (Name of locality) _____</td> </tr> <tr> <td style="border: none;">d Total distribution <input type="checkbox"/></td> <td style="border: none;">i Employee contributions _____</td> </tr> <tr> <td style="border: none;">e Capital gain (included in line 8b) . _____</td> <td style="border: none;">j Distribution codes _____</td> </tr> </table>		a Gross distribution _____	f Federal income tax withheld _____	b Taxable amount _____	g State income tax withheld _____ (Name of state) . _____	c Taxable amount not determined . <input type="checkbox"/>	h Local income tax withheld _____ (Name of locality) _____	d Total distribution <input type="checkbox"/>	i Employee contributions _____	e Capital gain (included in line 8b) . _____	j Distribution codes _____
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e Capital gain (included in line 8b) . _____	j Distribution codes _____										
9 How did you determine the amounts on lines 7 and 8 above?											
10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.											

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note: Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit www.SSA.gov/myaccount. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include: