

Submission of Electronic Returns with all Forms W-2, W-2G, and 1099-R Attached

Concern: Volunteers should not submit electronic returns to the IRS prior to the receipt of all Forms W-2, W-2G, and 1099-R from the taxpayer.

Procedure: Authorized IRS *e-file* Providers, including volunteer tax preparation sites, must not submit electronic returns to the IRS prior to the receipt of all Forms W-2, W-2G, and 1099-R from the taxpayers.

If taxpayers are unable to secure and provide a correct Form W-2, W-2G, or 1099-R by February 14th, 2011, they should always attempt to get Form W-2, Form W-2C, or Form 1099-R from their employer or payer before contacting the IRS or filing Form 4852. If they do not receive the missing or corrected form from their employer or payer by February 14, the taxpayer may call the IRS at 1-800-829-1040 for assistance. They must provide their name, address (including ZIP code), phone number, social security number, dates of employment, and the employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact the employer or payer and request the missing form. The IRS also will send the taxpayer a Form 4852. If the taxpayer does not receive the missing form in sufficient time to file their income tax return timely, you may use the Form 4852 that the IRS sent to complete the tax return.

Providers may submit the electronic return only after securing [Form 4852](#), Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Insurance Contracts, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs etc. in accordance with the use of that form. This is the only time Providers should submit an electronic return with information from pay stubs or Leave and Earning Statements (LES).

The IRS provides guidance to assist volunteers with successful site operations and requires all volunteers to complete training to become certified volunteers. The training provided includes correct tax return preparation procedures. This guidance is provided in Publications 3189, 1084, and 4299. Tax law training and return preparation procedures are included in Publication 4491 and are available through Link & Learn Taxes.

Additional guidance for the IRS electronic filing program can be found in [Revenue Procedure 2007-40](#) and in [Publication 3112](#), IRS *e-file* Application and Participation with IRS *e-file* or call 1-800-829-1040.

If you have any questions, please discuss with your site coordinator, email partner@irs.gov or contact your local IRS SPEC relationship manager.

Thank you for volunteering to serve your community and for your dedication to providing top QUALITY service!