

**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.**  
 ▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

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| 1 Type or print your first name and middle initial. | Last name | 2 Social security number (SSN) |
|---|-----------|--------------------------------|

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)  Form W-2 OR  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.

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| 5 Employer's or payer's name, address, and ZIP code | 6 Employer's or payer's identification number (if known) |
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

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| <p>a Wages, tips, and other compensation _____</p> <p>b Social security wages . . . . . _____</p> <p>c Medicare wages and tips . . . . . _____</p> <p>d Advance EIC payment . . . . . _____</p> <p>e Social security tips . . . . . _____</p> <p>f Federal income tax withheld . . . . . _____</p> | <p>g State income tax withheld . . . . . _____<br/>         (Name of state) . . . . . _____</p> <p>h Local income tax withheld . . . . . _____<br/>         (Name of locality) _____</p> <p>i Social security tax withheld . . . . . _____</p> <p>j Medicare tax withheld . . . . . _____</p> |
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8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

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| <p>a Gross distribution . . . . . _____</p> <p>b Taxable amount . . . . . _____</p> <p>c Taxable amount not determined <input type="checkbox"/></p> <p>d Total distribution . . . . . <input type="checkbox"/></p> <p>e Capital gain (included in 8b) . . . . . _____</p> | <p>f Federal income tax withheld . . . . . _____</p> <p>g State income tax withheld . . . . . _____</p> <p>h Local income tax withheld . . . . . _____</p> <p>i Employee contributions . . . . . _____</p> <p>j Distribution codes . . . . . _____</p> |
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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.

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| <b>Sign Here</b> | <p>Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.</p> <p>Signature ▶ _____ Date ▶ _____</p> |
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**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by taxpayers or their representatives when (a) their employer or payer does not give them a Form W-2 or Form 1099-R, or (b) when an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to your income tax return.

You should always attempt to get Form W-2 or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. After February 14, you may call the IRS at 1-800-829-1040 if you still have not received Form W-2 or Form 1099-R. Generally, do not file Form 4852 before April 15.

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. Check your Social Security Statement (received at least a full year after the date shown on line 4) against Form 4852. If the earnings you reported on Form 4852 are not shown in the statement, you should contact the Social Security Administration (SSA) at the telephone number shown on the statement. Alternatively, after

September 30 following the date shown on line 4, you may contact your local SSA office to verify wages reported by your employers.

**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 differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.

**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:

- Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,
- Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and
- A \$5,000 civil penalty for filing a frivolous return or submitting a specified frivolous submission as described by section 6702 of the Internal Revenue Code.

## Instructions

**Lines 1–3.** Enter your name, social security number (SSN), and current address including street, city, state, and ZIP code.

**Line 4.** Enter the year you received taxable income from which federal income taxes were withheld and Form W-2 or Form 1099-R was not received or was incorrect.

**Line 5.** Enter your employer's or payer's name, address, and ZIP code.

**Line 6.** Enter your employer's or payer's identification number, if known. If you had the same employer or payer in the prior year, use the identification number shown on that Form W-2 or Form 1099-R.

**Line 7—Form W-2.** Complete line 7 by entering information reported on Form W-2. If possible, use your final pay stub to complete line 7. For additional information, get Form W-2 and the Instructions for Forms W-2 and W-3.

**a—Wages, tips, and other compensation.** Enter your total wages received (include wages, noncash income, tips reported, and all other compensation before deductions for taxes, insurance, etc.).

**b—Social security wages.** Enter your total wages subject to employee social security tax. Do not include social security tips and allocated tips.

**c—Medicare wages and tips.** Enter your total wages and tips subject to Medicare tax.

**d—Advance EIC payment.** Enter the total amount you received as advance earned income credit (EIC) payments.

**e—Social security tips.** Enter the tips you reported to your employer for the year. The total of lines 7b and 7e cannot exceed the social security wage base for the year reported in line 4. The total amount of tips received during the year should be included in line 7a.

**f—Federal income tax withheld.** Enter the amount of federal income taxes withheld from your wages for the year. This amount should not be reduced by advance EIC payments. Include the 20% excise tax withheld on excess parachute payments on this line.

**g—State income tax withheld.** Enter the amount of state income tax withheld from wages for the year. Enter the name of the state.

**h—Local income tax withheld.** Enter the amount of local income tax withheld from wages for the year. Enter the name of the locality.

**i—Social security tax withheld.** Enter the amount of social security tax withheld (not including the employer's share), including social security tax on tips. This amount should not be reduced by advance EIC payments.

**j—Medicare tax withheld.** Enter the amount of Medicare tax withheld (not including the employer's share). This amount should not be reduced by advance EIC payments.

**Line 8—Form 1099-R.** Complete line 8 by entering information reported on Form 1099-R. If possible, use the distribution statement from your plan trustee to complete line 8. For additional information, get Form 1099-R and the Instructions for Forms 1099-R and 5498.

**a—Gross distribution.** Enter the total amount you received for the year as a gross distribution.

**b—Taxable amount.** Enter the taxable amount of your distribution.

**c—Taxable amount not determined.** Mark an "X" in this box if you are unable to compute your taxable distribution. If you mark this box, leave line 8b blank.

**d—Total distribution.** Mark an "X" in this box only if the payment shown on line 8a is a total distribution.

**e—Capital gain (included in 8b).** Enter the capital gain on your lump-sum distributions that you also included in line 8b. Only certain individuals can elect to treat lump-sum distributions as a capital gain on Form 4972, Tax on Lump-Sum Distributions. See the Instructions for Form 4972 for details.

**f—Federal income tax withheld.** Enter the amount of federal income tax withheld.

**g—State income tax withheld.** Enter the amount of state income tax withheld.

**h—Local income tax withheld.** Enter the amount of local income tax withheld.

**i—Employee contributions.** Enter your investment in the contract (after-tax contributions), if any, recovered tax free this year.

**j—Distribution codes.** Enter the distribution code or codes that apply. If you are reporting more than one code, separate the codes with a comma. See the Instructions for Forms 1099-R and 5498 for a complete list of codes. If your distribution was from an IRA, SEP, or SIMPLE plan, write "IRA," "SEP," or "SIMPLE" in the right margin.

**Line 9.** Explain how you determined the amounts on line 7 or 8. For example, tell us if you estimated the amounts, used your pay stubs, or used a statement reporting your distribution.

**Line 10.** Explain what you did to get Form W-2, Form 1099-R, or Form W-2c from your employer or payer.

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**Paperwork Reduction Act Notice.** We ask for the information on Form 4852 to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making Form 4852 simpler, we would be happy to hear from you. See the instructions for your income tax return.