

IRS TAX TIP 2004-23

WHAT TO DO IF YOU HAVEN'T RECEIVED A FORM W-2

You should receive a Form W-2, "Wage and Tax Statement," from each employer you worked for to use in preparing your federal tax return. According to the IRS, employers must furnish this record of 2003 earnings and withheld taxes no later than February 2, 2004 (if mailed, allow a few days for delivery).

If you do not receive your Form W-2, contact your employer to find out if and when the W-2 was mailed. If it was mailed, it may have been returned to your employer because of an incorrect or incomplete address, so be sure to verify your address. After contacting your employer, allow a reasonable amount of time for your employer to re-mail or to issue the W-2.

If you still do not receive your W-2 by February 16th, contact the IRS for assistance toll free at 1-800-829-1040. When you call, have the following information handy:

1. The employer's name and complete address, including zip code, the employer's identification number (if known), and telephone number,
2. Your name, address, including zip code, Social Security number, and telephone number; and
3. An estimate of the wages you earned, the federal income tax withheld, and the dates you began and ended employment.

If you misplaced your W-2, contact your employer and be prepared with the information listed above. Your employer can replace the lost form with a "reissued statement." Be aware that your employer is allowed to charge you a fee for providing you with a new W-2.

You still must file your tax return on time even if you do not receive your Form W-2. If you cannot get a W-2 by your tax-filing deadline, you may use Form 4852, "Substitute for Form W-2, Wage and Tax Statement," but it will delay any refund due while the information is verified.

If you receive a corrected W-2 after your return is filed and the information it contains does not match the income or withheld tax you reported on your return, you must file an amended return on Form 1040X.

Forms 4852 and 1040X and their instructions are available on the IRS Web site, www.irs.gov, in the "Forms & Pubs" section, or by calling toll free to 1-800-TAX-FORM (1-800-829-3676).

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