



January 2020

Job Aid for VITA/TCE Volunteers

Using Form 4852 when Missing the Form W-2 or 1099-R

When a severe disaster strikes, taxpayers often find themselves unable to obtain income statements from employers or other payors. Form 4852 can be used as a substitute statement if a taxpayer's attempts to obtain a missing Form W-2, W-2c or 1099-R from the responsible party are unsuccessful. Efforts to obtain the missing form must be explained in Box 10 of the Form 4852.

TIP: Before completing Form 4852 in TaxSlayer, you should fill out a printed copy to ensure you have all the necessary information. The printed hard copy can be printed from irs.gov. Carefully review the instructions on the form. The following guidance serves as a supplement to the instructions. Please be aware that some taxpayers should be referred to a professional preparer due to complexities.

What to use to complete line 7 of Form 4852 for missing W-2

1. **A pay stub** often has most of the information needed, especially if it was the last one for the year and has year-to-date amounts. If it's an interim or other periodic pay stub, it can be used to calculate the final amounts for the entire period of employment as shown in the following examples:
 - a. A monthly paid employee has a stub for June showing YTD wages of \$12,000 and details of deductions. If the taxpayer worked through September, the wages for line 7a would be \$18,000 (\$12,000 divided by 6 equals \$2,000 and \$2,000 X 9 months = \$18,000) Similarly, calculate amounts for the other line 7 items.
 - b. A weekly paid employee has a stub showing wages of \$500 and details of deductions but no YTD amounts. Employee says they were paid the same during 5 months of employment. Estimating 4 weeks per month, the wages to report on line 7a would be \$10,000 (\$500 X 20 weeks). Similarly, calculate amounts for the other line 7 items.
 - c. There should be no attempt to complete Form 4852 if a pay stub only shows the take-home amount. Attempt to secure a more reliable source such as a prior year W-2 to complete the form.
2. **A prior year W-2** can be useful if a current W-2 is not available:
 - a. If the employee had the same employer and confirms their pay and deductions remained essentially the same, the prior year W-2 can be the basis to calculate amounts for the missing W-2. For example, if the taxpayer worked all of year one but only nine months of year two due to the disaster, you would report $\frac{3}{4}$ of the prior year's W-2 wages, withholding, etc. in line 7 of Form 4852.
 - b. If the employee received a W-2 in the prior year from the same employer, it can be used to provide the employer's name, address and EIN if not shown on a pay stub.

- c. If a returning VITA/TCE client doesn't have a prior year W-2 from the same employer from the prior year, the site can probably print his/her prior year return including the W-2 that can be used per above.
- d. Non-returning taxpayers can go to [irs.gov](https://www.irs.gov) to request a copy of their prior year return (which includes copies of the W-2s).

What to use to complete line 8 of Form 4852 for missing 1099-R

A substitute 1099-R for a retiree can be completed if the taxpayer provides a prior year 1099-R and declares they receive a 1099-R with the same information every year. Due to complexities, refer to the instructions on Form 4852 for other Forms 1099-R.