

**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, 1040-SR, or 1040-X.  
▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

Attachment  
Sequence No. 04

**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) 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 must also 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 will also 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 to file with your return.

<b>1</b> Name(s) shown on return	<b>2</b> Your social security number
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<b>3</b> Address
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<b>4</b> 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 <b>OR</b> <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.
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<b>5</b> Employer's or payer's name, address, and ZIP code	<b>6</b> Employer's or payer's TIN (if known)
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<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.	
<b>a</b> Wages, tips, and other compensation _____	<b>f</b> State income tax withheld . . . . . _____ (Name of state) . _____
<b>b</b> Social security wages . . . . . _____	<b>g</b> Local income tax withheld . . . . . _____ (Name of locality) _____
<b>c</b> Medicare wages and tips . . . . . _____	<b>h</b> Social security tax withheld . . . . . _____
<b>d</b> Social security tips . . . . . _____	<b>i</b> Medicare tax withheld . . . . . _____
<b>e</b> Federal income tax withheld . . . . . _____	

<b>8 Form 1099-R.</b> Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.	
<b>a</b> Gross distribution . . . . . _____	<b>f</b> Federal income tax withheld . . . . . _____
<b>b</b> Taxable amount . . . . . _____	<b>g</b> State income tax withheld . . . . . _____ (Name of state) . _____
<b>c</b> Taxable amount not determined . <input type="checkbox"/>	<b>h</b> Local income tax withheld . . . . . _____ (Name of locality) _____
<b>d</b> Total distribution . . . . . <input type="checkbox"/>	<b>i</b> Employee contributions . . . . . _____
<b>e</b> Capital gain (included on line 8b) . _____	<b>j</b> Distribution codes . . . . . _____

<b>9</b> How did you determine the amounts on lines 7 and 8 above?
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<b>10</b> Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
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**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](http://www.irs.gov/Form4852).  
**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) 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 (original or corrected) 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 must also 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 will also 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.