

Accounting Aid Society

Form W-2 and Form 1099-R (What to Do if Incorrect or Not Received)

Form 4852 (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.)

Guidance and Instructions for TaxSlayer

Steps 1 through 4 below must be followed if a taxpayer hasn't received his or her Form W-2 or Form 1099-R by January 31st, or if information on the form is incorrect.

STEP 1: Contact the employer or payer	Taxpayers should first contact the employer, payer or issuing agency and request a copy of the missing document or a corrected document.
STEP 2: Contact the IRS	<p>If they don't receive the missing or corrected form from the employer or payer by the end of February (or within a reasonable time after contacting the employer or payer¹), the taxpayer should call the IRS at 800-829-1040² for help. They should have the following information available when they call:</p> <ul style="list-style-type: none">▪ Name, address and phone number▪ Social Security number or ITIN▪ Employer/Payer's name, address and phone number▪ For a missing or incorrect W-2, the dates when they worked for the employer <p>The IRS will contact the employer/payer and request the missing or corrected form. The IRS will also send the taxpayer a Form 4852, <i>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.</i>, along with a letter containing instructions for the taxpayer.</p> <p>¹ The taxpayer should wait at least three weeks after contacting the employer/payer to receive the missing or corrected W-2 or 1099-R.</p> <p>² IRS telephone hours of operation: Monday through Friday, 7:00 a.m. to 7:00 p.m., local time. We recognize that the taxpayer might not be successful in talking with a live representative when calling the IRS. Advise the taxpayer that they should:</p> <ul style="list-style-type: none">○ Make more than one attempt to reach the IRS (suggesting to call first thing in the morning) and allow time to hold for a live representative.○ Record/write down the dates and times they called the IRS.○ If they talk with a representative, write down the representative's ID number.
STEP 3: Make a Second Appointment for the Taxpayer	<p>Taxpayers should be given an appointment for a future date before April 15, allowing time for them to contact both the employer or payer (if not done already) and the IRS, and allowing time for the taxpayer to receive the requested form.</p> <ul style="list-style-type: none">▪ A complete and thorough Intake/Interview should be done during the initial appointment to ensure the taxpayer is not missing any other form or information.▪ DO NOT start the return in TaxSlayer until the second appointment.▪ Advise the taxpayer to gather pay stubs, especially the last one for the tax year, in the event the W-2 is not received.▪ If the taxpayer had the same employer or pension/retirement distribution in the prior year, advise them to bring the prior year Form W-2 or Form 1099-R.▪ Note: For a missing or incorrect 1099-R, the taxpayer must have the prior year Form 1099-R. See the "What to use to complete line 8 of Form 4852" in the Substitute 1099-R instructions on page 3 of this document.

STEP 4: Use Form 4852	<p>If the taxpayer did not receive the missing or corrected form in sufficient time to file the tax return, use Form 4852 to complete the return. See the instructions below on how to complete a substitute W-2 or substitute 1099-R in TaxSlayer.</p> <p>IMPORTANT: The taxpayer must make attempts to contact both the employer or payer and the IRS, and allow sufficient time to receive the requested missing or corrected form, before Form 4852 can be used.</p>
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COMPLETING A SUBSTITUTE FORM W-2 OR FORM 1099-R IN TAXSLAYER PRO ONLINE

- Form 4852, *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.*, is not listed in the form search in TaxSlayer, but is produced based on information entered elsewhere in the return.
- Follow the instructions below for **Substitute W-2** or **Substitute 1099-R** to generate Form 4852. (Basic certification)
- The return can be e-filed if Form 4852 includes the EIN, otherwise it must be a paper return.
- Advise the taxpayer that if they receive a Form W-2, Form W-2c or Form 1099-R after their return is filed and the information differs from the estimates on Form 4852, they must file an amended return.
- Do not file the return if the taxpayer has not received Form W-2 or Form 1099-R, or it is incorrect, and Form 4852 can't be completed. Refer the taxpayer to a professional tax preparer.

Before completing the substitute W-2 or 1099-R, the IRS recommends reading the instructions for Form 4852 (on the back of the form) and to print the form to ensure you have all the necessary information.

Substitute W-2	<ol style="list-style-type: none"> 1. Go to Income > Form W-2 2. Uncheck "This is a standard W-2" 3. Check "This is a substitute W-2" 4. Make entries in all applicable fields (see lines 5, 6 and 7a - 7i of Form 4852) <ol style="list-style-type: none"> a. If the EIN is not known, the field can be left blank. b. The Employers state ID number is a required field. If the number is not known, enter "Unknown". 5. Select Continue 6. On the Substitute W-2 Questions page, complete the two fields for "How did you determine the amounts on the Substitute W-2?" and "Explain your efforts to obtain Form W-2." 7. Select Continue 8. Open a PDF of the return to review Form 4852: <ol style="list-style-type: none"> a. Review lines 4 through 7i. b. Make sure lines 9 and 10 are complete and contain the full answer as was entered in the software. 9. Add the return tag "Form 4852" to the return and add a Note in TaxSlayer 	<p><u>What to use to complete line 7 of Form 4852:</u></p> <ul style="list-style-type: none"> ▪ 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. <ul style="list-style-type: none"> ○ See IRS Publication 5396-A (a link is at the end of this document or it can be found at irs.gov) for examples on how to calculate final amounts if the taxpayer only has an interim or other periodic pay stub. ▪ A prior year W-2 can be useful if a current W-2 is not available. <ul style="list-style-type: none"> ○ See IRS Publication 5396-A (a link is at the end of this document or it can be found at irs.gov) on how to obtain a prior year-W-2 for both returning clients and for first-time clients. ▪ There should be no attempt to complete Form 4852 if a pay stub only shows the take-home amount. <p>NOTE: Advise the taxpayer that if they receive the missing or corrected W-2 after they file their return and the information differs from the estimates on Form 4852, they must file an amended return.</p>
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<p>Substitute 1099-R</p>	<ol style="list-style-type: none"> 1. Go to Income > Form 1099-R, RRB, SSA > Add or Edit a 1099-R 2. Select “Check here if this is a substitute 1099-R.” 3. Make entries in all applicable fields (see lines 5, 6 and 8a - 8j of Form 4852) <ol style="list-style-type: none"> a. The Payer’s ID field will show as a required entry; however, if the EIN is not known, the field can be left blank 4. Scroll to the bottom of the page and complete the two fields for “How did you determine the amounts on the Substitute 1099-R?” and “Explain your efforts to obtain Form 1099-R.” 5. Select Continue and answer the question on the Qualified 2023 Disaster Retirement Plan Distributions and Repayments page. 6. Select Continue 7. Open a PDF of the return to review Form 4852: <ol style="list-style-type: none"> a. Review lines 4 through 6 and lines 8a – 8j. Be sure to read the instructions for lines 8a-8j. b. Make sure lines 9 and 10 are complete and contain the full answer as was entered in the software. 8. Add the return tag “Form 4852” to the return and add a Note in TaxSlayer 	<p><u>What to use to complete line 8 of Form 4852:</u></p> <p>Complete a substitute 1099-R if the taxpayer provides a prior year 1099-R and declares they receive a 1099-R with the same information every year.</p> <p>NOTE: Advise the taxpayer that if they receive the missing or corrected 1099-R after they file their return and the information differs from the estimates on Form 4852, they must file an amended return.</p>
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References:

[Topic no. 154, Form W-2 and Form 1099-R \(What to do if incorrect or not received\)](#)

[Form 4852](#)

[Publication 5396-A, Job Aid for VITA/TCE Volunteers Using Form 4852 when Missing the Form W-2 or 1099-R](#)

(Although Publication 5396-A references missing a Form W-2 or 1099-R due to severe disaster, the information provided can be used in all situations when the form is incorrect or not received.)