

Here is What to do If You Are Missing a W-2*

Before you file your 2010 tax return, you should make sure you have all the needed documents including all your Forms W-2. You should receive a Form W-2, Wage and Tax Statement, from each of your employers. Employers have until January 31, 2011 to send you a 2010 Form W-2 earnings statement.

If you haven't received your W-2, follow these four steps:

1. Contact your employer If you have not received your W-2, contact your employer to inquire if and when the W-2 was mailed. If it was mailed, it may have been returned to the employer because of an incorrect or incomplete address. After contacting the employer, allow a reasonable amount of time for them to resend or to issue the W-2.

2. Contact the IRS If you do not receive your W-2 by February 14th, contact the IRS for assistance at 800-829-1040. When you call, you must provide your name, address, city and state, including zip code, Social Security number, phone number and have the following information:

- * Employer's name, address, city and state, including zip code and phone number
- * Dates of employment
- * An estimate of the wages you earned, the federal income tax withheld, and when you worked for that employer during 2010. The estimate should be based on year-to-date information from your final pay stub or leave-and-earnings statement, if possible.

3. File your return You still must file your tax return or request an extension to file April 18, 2011, even if you do not receive your Form W-2. If you have not received your Form W-2 by the due date, and have completed steps 1 and 2, you may use Form 4852, Substitute for Form W-2, Wage and Tax Statement. Attach Form 4852 to the return, estimating income and withholding taxes as accurately as possible. There may be a delay in any refund due while the information is verified.

4. File a Form 1040X On occasion, you may receive your missing W-2 after you filed your return using Form 4852, and the information may be different from what you reported on your return. If this happens, you must amend your return by filing a Form 1040X, Amended U.S. Individual Income Tax Return.

Form 4852, Form 1040X, and instructions are available at <http://www.irs.gov> [<http://www.irs.gov>] or by calling 800-TAX-FORM (800-829-3676).