

## Missing a W2

You should receive a Form W-2, Wage and Tax Statement, from each of your employers for use in preparing your federal tax return. Employers have until January 31, 2007 to furnish a record of 2006 earnings statement either electronically or in paper form. Allow two weeks for 2006 earning statements mailed from employers via United States Postal Service (USPS).

If you do not receive your Form 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 your employer because of an incorrect or incomplete address. After contacting your employer, allow a reasonable amount of time for your employer to resend or to issue the W-2.

If you still do not receive your W-2 by February 14th, contact the IRS for assistance at 800-829-1040. When you call, have the following information:

- Employer's name, address, city, and state, including zip code.
- Your name, address, city and state, including zip code, and Social Security number.

If you misplaced your W-2, contact your employer. 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 do not receive the missing information in time to file, you may file 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.

If you receive a Form W-2 or W-2C (corrected form) after you have filed your return using Form 4852, and the information differs from what you reported on your return, 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 on the IRS Web site, IRS.gov or by calling 800-TAX-FORM (800-829-3676).