

**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.**

▶ Attach to Form 1040, 1040-SR, or 1040-X.

▶ Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

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.

1 Name(s) shown on return	2 Your social security number										
3 Address											
4 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 OR <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.											
5 Employer's or payer's name, address, and ZIP code	6 Employer's or payer's TIN (if known)										
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld. <table style="width: 100%;"><tr><td style="width: 50%;">a Wages, tips, and other compensation _____</td><td style="width: 50%;">f State income tax withheld _____ (Name of state) _____</td></tr><tr><td>b Social security wages _____</td><td>g Local income tax withheld _____ (Name of locality) _____</td></tr><tr><td>c Medicare wages and tips _____</td><td>h Social security tax withheld _____</td></tr><tr><td>d Social security tips _____</td><td>i Medicare tax withheld _____</td></tr><tr><td>e Federal income tax withheld _____</td><td></td></tr></table>		a Wages, tips, and other compensation _____	f State income tax withheld _____ (Name of state) _____	b Social security wages _____	g Local income tax withheld _____ (Name of locality) _____	c Medicare wages and tips _____	h Social security tax withheld _____	d Social security tips _____	i Medicare tax withheld _____	e Federal income tax withheld _____	
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8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc. <table style="width: 100%;"><tr><td style="width: 50%;">a Gross distribution _____</td><td style="width: 50%;">f Federal income tax withheld _____</td></tr><tr><td>b Taxable amount _____</td><td>g State income tax withheld _____ (Name of state) _____</td></tr><tr><td>c Taxable amount not determined . . <input type="checkbox"/></td><td>h Local income tax withheld _____ (Name of locality) _____</td></tr><tr><td>d Total distribution <input type="checkbox"/></td><td>i Employee contributions _____</td></tr><tr><td>e Capital gain (included on line 8b) . . _____</td><td>j Distribution codes _____</td></tr></table>		a Gross distribution _____	f Federal income tax withheld _____	b Taxable amount _____	g State income tax withheld _____ (Name of state) _____	c Taxable amount not determined . . <input type="checkbox"/>	h Local income tax withheld _____ (Name of locality) _____	d Total distribution <input type="checkbox"/>	i Employee contributions _____	e Capital gain (included on line 8b) . . _____	j Distribution codes _____
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e Capital gain (included on line 8b) . . _____	j Distribution codes _____										
9 How did you determine the amounts on lines 7 and 8 above?											
10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.											