

**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 or 1040X.**

▶ **Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.**

**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)  Form W-2 **OR**  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.

**a** Wages, tips, and other compensation \_\_\_\_\_

**b** Social security wages . . . . . \_\_\_\_\_

**c** Medicare wages and tips . . . . . \_\_\_\_\_

**d** Social security tips . . . . . \_\_\_\_\_

**e** Federal income tax withheld . . . . . \_\_\_\_\_

**f** State income tax withheld . . . . . \_\_\_\_\_

(Name of state) \_\_\_\_\_

**g** Local income tax withheld . . . . . \_\_\_\_\_

(Name of locality) \_\_\_\_\_

**h** Social security tax withheld . . . . . \_\_\_\_\_

**i** Medicare tax withheld . . . . . \_\_\_\_\_

**8 Form 1099-R.** Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

**a** Gross distribution . . . . . \_\_\_\_\_

**b** Taxable amount . . . . . \_\_\_\_\_

**c** Taxable amount not determined . . . .

**d** Total distribution . . . . .

**e** Capital gain (included in line 8b) . . . . \_\_\_\_\_

**f** Federal income tax withheld . . . . . \_\_\_\_\_

**g** State income tax withheld . . . . . \_\_\_\_\_

(Name of state) \_\_\_\_\_

**h** Local income tax withheld . . . . . \_\_\_\_\_

(Name of locality) \_\_\_\_\_

**i** Employee contributions . . . . . \_\_\_\_\_

**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, or Form W-2c, Corrected Wage and Tax Statement.