



Legal Aid Society of Orange County Low Income Taxpayer Clinic (LITC)

2101 N. Tustin Ave., Santa Ana, CA 92705

W-2 & YOU

- **Getting ready to file your tax return?**
Make sure you have all your documents before you start. You should receive a Form W-2, Wage and Tax Statement from each of your employers.
- **What is a W-2?**
Employers must complete a Form W-2 for each employee to whom they pay a salary, wage, or other compensation as part of the employment relationship. An employer **MUST** deliver the Form W-2 to employees on or before January 31 of the calendar year. The Form W-2 reports income on a calendar year (January 1 through December 31) basis, regardless of the

What do I do if I have not received or misplaced my W-2? DO NOT PANIC & 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 reasonable amount of time for them to resend or issue the W-2.
- 2) **CONTACT THE IRS:** If you do not receive your W-2 by February 16th, 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 employer during the year. **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 must still file your tax return or request an extension to file by April 15th, even if you do not receive your Form W-2. If you have not received your Form W-2 by April 15th, 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 this 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."

FOR ADDITIONAL INFORMATION, PLEASE CONTACT THE LEGAL AID SOCIETY AT 714-571-5200 OR 1-800- 834-5001.