

This document contains XFA form fields.

Highlight Fields

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.

### General Instructions

Section references are to the Internal Revenue Code.

**Future developments.** For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852).

**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R, or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always 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.

For Paperwork Reduction Act Notice, see page 2.

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If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

**Note:** Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit [www.SSA.gov/myaccount](http://www.SSA.gov/myaccount). Or, you may contact your local SSA office to verify wages reported by your employer.

**f—State income tax withheld.** Enter the amount of state income tax withheld from wages for the year. Enter the name of the state.

**g—Local income tax withheld.** Enter the amount of local income tax withheld from wages for the year. Enter the name of the locality.

**h—Social security tax withheld.** Enter the amount of social security tax withheld (not including the employer's share), including social security tax on tips.

**i—Medicare tax withheld.** Enter the amount of Medicare tax withheld (not including the employer's share). This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips you report on line 7c, as well as the 0.9% Additional Medicare