

Form **4852**  
(Revised Oct. 1998)

Department of the Treasury - Internal Revenue Service  
**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 1040,1040A, 1040-EZ or 1040X**

**OMB No.  
1545-0458**

1. Name (*First, middle, last*) \_\_\_\_\_

2. Social security number (*SSN*) \_\_\_\_\_

3. Address \_\_\_\_\_

4. **Please fill in the year at the end of the statement.** I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans IRA's, Insurance Contracts, etc., from my employer or payer named below. I have notified the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during \_\_\_\_\_ .  
(*year*)

5. Employer's or payer's name, address and ZIP code \_\_\_\_\_

6. Employer's or payer's identification number (*if known*) \_\_\_\_\_

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: Include (1) the total wages paid (2) noncash payments, (3) tips /reported and (4) all other compensation before deductions for taxes, insurance, etc.) \_\_\_\_\_

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

c. Medicare wages \_\_\_\_\_

d. Advance EIC payments \_\_\_\_\_

e. Social security tips \_\_\_\_\_

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

g. State tax withheld (Name or state) \_\_\_\_\_

h. Local tax withheld (Name of locality) \_\_\_\_\_

i. Social security tax withheld \_\_\_\_\_

j. Medicare tax withheld \_\_\_\_\_

7(B). Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

1. Gross Distribution \_\_\_\_\_

2a. Taxable Amount \_\_\_\_\_

2b. Taxable Amount not determined

Total Distribution

3. Capital Gains (*included in 2a*) \_\_\_\_\_

4. Federal Income Tax Withheld \_\_\_\_\_

5. State Income Tax Withheld \_\_\_\_\_

6. Employee Contribution \_\_\_\_\_

7. Net Unrealized Appreciation \_\_\_\_\_

8. Enter Distribution Code \_\_\_\_\_

8. How did you determine the amounts in item 7 above? \_\_\_\_\_

9. Explain your efforts to obtain Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts. \_\_\_\_\_

**Importance Notice:** If your employer has ceased operations or filed for bankruptcy, you may wish to send a copy of this form to the Social Security Administration office listed in your telephone directory to ensure proper social security credit.

**Paperwork Reduction Act Notice:**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paper Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 18 minutes. If you have comments concerning the occurrence of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743 0001. DO NOT send this form to this office. Instead, attach it to your tax return.

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

10. Your signature \_\_\_\_\_

11. Date (*mmddyyyy*) \_\_\_\_\_

## General Instructions

Purpose of Form - Form 4852 is completed by taxpayers or their representatives when their employer gives them an incorrect Form W-2 or an incorrect Form 1099-R. This form is also used when the employer or payer does not give the taxpayer a Form W-2 or Form 1099-R. This form serves as a substitute for Form W-2, W-2c, or 1099-R. Use this form to file your income tax return.

Line instructions:

- 1-3. Form W-2 and/or Form 1099-R statements.
4. Enter the year the taxpayer had taxable income from which Federal taxes were withheld and Form W-2 and/or Form 1099-R statements were not received.
5. Enter the employer's or payer's name, address, and zip code.
6. Enter the employer's identification number, if known.
- 7(A). **Complete line 7(A) by entering Wages, Compensation and Tax Withheld for the following items:**
  - a. **Wages:** Enter total wages received (include wages paid, noncash payments, tips reported, and all other compensation before deductions for taxes, insurance, etc.).
  - b. **Social security wages:** Show the total wages paid subject to employee social security tax but not including social security tips and allocated tips.
  - c. **Medical wages:** Enter the total wages and tips subject to Medicare tax.
  - d. **Advance EIC payment:** Show the total amount received as advance earned income credit (EIC) payments.
  - e. **Social security tips:** Show the amount the employee reported even if you did not have enough employee funds to collect the social security tax for the tips. The total of lines 7(A)b and 7(A)e should not be more than the maximum social security wage base for the current year. Report all tips on line 7(A)a along with wages and other compensation.
  - f. **Federal income tax withheld:** Show the amount of federal income tax withheld from your wages for the year (this amount should not be reduced by any advance EIC payments made to you by your employer). Also, include the 20% excise tax withheld on excess parachute payments.
  - g. **State tax withheld:** Show the amount of state income tax withheld from the taxpayer's wages for the year. Enter two-letter abbreviation of the name of the state.
  - h. **Local tax withheld:** Show the amount of local income tax withheld, if any, from the taxpayer's wages for the year. Enter two-letter abbreviation of the name of the localities.
  - i. **Social security tax withheld:** Show the total social security tax (not including the employer's share) withheld or paid by the employer for the employee, including social security tax on tips. (Do not reduce the amount by any advance EIC payments made to the employee).
  - j. **Medical tax withheld:** Enter the total employee Medicare tax (not the employer's share) withheld or paid by the employer for the employee.
- 7(B). **Complete line 7(B) by entering the information from Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's and Tax Withheld for the following items:**
  1. **Gross Distribution:** Show the total amount you received this year. For additional information, please see Pub 525, Taxable and Nontaxable Income.
  - 2a. **Taxable amount:** Show the amount of the distribution that is taxable. If you are not sure or do not know the amount of the distribution that is taxable, you should obtain one of the following publications from the IRS to help you figure the taxable amount:
    - Publication 571, Tax-Shelter Annuity Programs for Employees of Public Schools and certain tax-exempt organization.
    - Publication 575, Pension and Annuity Income
    - Publication 590, Individual Retirement Arrangements (IRAs)
    - Publication 721, Tax Guide to U.S. Civil Service Retirement Benefits,  
or
    - Publication 939, General rule for Pensions and Annuities.

2b. **Taxable amount not determined-Total distribution Taxable amount not determined.** Put an "X" in this box if you are unable to reasonably obtain the data needed to compute the taxable amount. If you mark this box, leave line 2A blank. **Total distribution** Put an "X" in this box only if the payment shown on line one is a total distribution. A total distribution is one or more distributions within one year in which the entire balance of the account is distributed.

3. **Capital Gains (included in 2a):** If you received a lump-sum distribution from a qualified plan and you were born before 1936 (or you are the beneficiary of someone born before 1936), you may be able to elect to treat this amount as a capital gain on Form 4972. See the instructions for Form 4972.

4. **Federal income Tax Withheld:** Show the amount of federal Income taxes withheld.

5. **State Income Tax Withheld:** Show the amount of state income taxes withheld.

6. **Employee Contribution:** Show the employee's investment in the contract (after-tax contributions), if any, recovered tax free this year.

7. **Net Unrealized Appreciation:** If you received a lump-sum distribution from a qualified plan that includes securities of the employer's company, the net unrealized appreciation (NUA), which are any increases in value of such securities while in the trust, is taxed only when you sell the securities unless you choose to include it in your gross income. See Publication 575 and the instructions to Form 4972. If you do not receive a lump-sum distribution, the amount shown is the NUA attributable to employee contributions, which is not taxed until you sell the securities.

8. **Distribution code:** Please enter one of the codes which describes the distribution you received:

1. Early distribution, no known exception (in most cases under age 59 1/2);
2. Early distribution exception applies;
3. Disability;
4. Death;
5. Prohibited Transaction;
6. Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts);
7. Normal distribution;
8. Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in the following year, or;
9. PS 58 costs (premiums paid by a trustee or custodian for current insurance protection, taxable to you currently).
10. Other

8. Show how the amount on line 7(A) or line 7(B) was determined.

9. Explain what you did to secure your Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts, from your employer?