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Frequently Asked Tax Questions And Answers

Keyword: W-2

1.6 IRS Procedures: Copies & Transcripts

Can I get copies of my prior year Forms W-2 from the IRS?

The quickest way to obtain a copy of a prior year [Form W-2](#) (PDF) is through your employer. If that is not possible, you can order and pay for copies of your entire return (attachments include Form W-2) from IRS, or order W-2 information at no charge from IRS. IRS can provide W-2 information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2003, filed in 2004, will be available from IRS until 2005.

To receive a copy of your return or transcript, complete and mail [Form 4506](#) (PDF), *Request for Copy of Tax Return* or [Form 4506-T](#) (PDF) *Request for Transcript of Tax Return*. You should allow 60 calendar days for a response.

References:

- [Form 4506](#) (PDF), *Request for Copy of Tax Return*
- [Form 4506-T](#) (PDF) *Request for Transcript of Tax Return*

1.10 IRS Procedures: Name Changes & Social Security Number Matching Issues

I got married and I have not changed the name on my social security card to my married name. My Form W-2 is in my married name but my tax forms came in my maiden name. Should I file with my maiden name or married name?

It is important that the name the Social Security Administration has in its system for your social security number agrees with the name on your tax return. You have a choice. You can file with your maiden name and contact the [Social Security Administration](#) after you file your return. Or, if you have enough time before the due date of your return, you can contact the Social Security Administration and have your records changed. Please wait 10 days to file your tax return.

To change the name shown on your social security card, you need to complete SSA *Form SS-5*, Application for a Social Security Card. *Form SS-5* is available at You can also obtain Form SS-5 by calling SSA at 1-800-772-1213 or visiting your local SSA office. Note: *Form SS-5* is filed with SSA.

The Social Security Administration will issue you a new security card reflecting your married name and automatically send an update to us.

References:

- [Social Security Administration](#)

- [Form SS-5](#)

1.15 IRS Procedures: W-2 - Additional, Incorrect, Lost, Non-receipt, Omitted

May an employer provide me my Form W-2 electronically?

Yes, an employer may furnish your Form W-2 electronically provided certain criteria are met. You must affirmatively consent to receive the Form W-2 in an electronic format and prior to, or at the time of, your consent, your employer must provide you a disclosure statement containing specific disclosures. Additionally, the electronic version of the Form W-2 must contain all required information and comply with applicable revenue procedures relating to substitute statements to recipients. If the statement is furnished on a Web site, then your employer must notify you, via mail, electronic mail, or in person, that the statement is posted on a Web site and provide instructions on accessing and printing the statement.

References:

- *Treas. Reg. 31.6051-1(j)*

I didn't get my W-2 by January 31, so I asked my employer for it, but I still don't have it. What should I do?

If you don't receive your Form W-2 by February 15, contact the IRS for assistance at (800) 829-1040. Also, you may want to refer to [Tax Topic 154](#), *Form W-2 - What To Do if Not Received*, to see the specific information the IRS will need in order to prepare [Form 4852](#) (PDF), *Substitute For a Missing Form W-2*.

References:

- [Form 4852](#) (PDF), *Substitute For a Missing Form W-2*
- [Tax Topic 154](#), *Form W-2 - What To Do if Not Received*

I have already filed my return and now I have received another Form W-2. What can I do?

If you find that you have done any of the following, you should file an amended return 1) you did not report some income; 2) you claimed deductions or credits you should not have claimed; 3) you failed to claim some deductions or credits you are entitled to; or 4) you used an incorrect filing status. The form you use to correct the [Form 1040](#) (PDF), [Form 1040A](#) (PDF), [Form 1040EZ](#) (PDF), or TeleFile you already filed is [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*. Please refer to [Tax Topic 308](#), *Amended Returns*, for additional information.

For additional information on when, where, and how to file, refer to [Tax Topic 301](#), *When, Where, and How to File*.

References:

- [Form 1040](#) (PDF), *U.S. Individual Income Tax Return*
- [Form 1040A](#) (PDF), *U.S. Individual Income Tax Return*
- [Form 1040EZ](#) (PDF), *U.S. Individual Income Tax Return for Single and Joint Filers with No Dependents*
- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*
- [Tax Topic 301](#), *When, where, and how to file*
- [Tax Topic 308](#), *Amended Returns*

I received an incorrect W-2 form. I can't get my former employer to issue a

corrected W-2? What should I do?

If your attempts to have an incorrect Form W-2 corrected by your employer are unsuccessful and it is after February 15th, contact the IRS at (800) 829-1040. An IRS representative can initiate a Form W-2 complaint. Form 4598, Form W-2 or 1099 Not Received or Incorrect, will be sent to the employer and a copy will be sent to you along with [Form 4852](#) (PDF), *Substitute for a Missing Form W-2, Wage and Tax Statement*, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. The copy that the employer receives will advise him or her of the employer's responsibilities to provide a correct Form W-2 and of the penalties for failure to do so. When you call the IRS or visit an IRS Taxpayer Assistance Center (TAC), please have the following information available:

- Your employer's name and complete address, including zip code, employer identification number (if known - see prior year's Form W-2 if you worked for the same employer), and telephone number,
- Your name, address, including zip code, social security number, and telephone number; and
- An estimate of the wages you earned, the federal income tax withheld, and the period you worked for that employer. The estimate should be based on year-to-date information from your final pay stub or leave-and-earnings statement, if possible.

If you file your return and attach Form 4852 to support the withholding amount claimed instead of a Form W-2, your refund can be delayed while the information you gave us is verified.

If you receive a Form W-2 after you file your return and it does not agree with the income or withheld tax you reported on your return, file an amended return on [Form 1040X](#) (PDF), Amended U.S. Individual Income Tax Return.

References:

- [Form 4852](#) (PDF), *Substitute for a Missing Form W-2*
- [Tax Topic 154](#), *Form W-2 - what to do if not received*
- [Tax Topic 308](#), *Amended returns*
- [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*

4.6 Interest/Dividends/Other Types of Income: Employee Reimbursements, Form W-2, Wage Inquiries

What box on the Form W-2 do I use to determine my income to go on my tax return? What are all of these other boxes for? Does the amount from any other box go anywhere on my tax return?

For most people, only the amount in box 1 (wages, tips, other compensation) needs to be reported as income on your tax return. If you are an employee who receives tips, you may have to include the amount from box 8 (allocated tips) as income on your return.

Any employer-provided dependent care benefits listed in box 10 that are not excludable from income must be reported as wages on line 7 of the Form 1040. Any credit taken for child and dependent care expenses must be reported on line 44 of the Form 1040. Refer to [Form 2441](#) (PDF), *Child and Dependent Care Expenses*, to determine the amount, if any, of the exclusion or credit.

Employer-provided adoption benefits that must be used to complete [Form 8839](#) (PDF), *Qualified Adoption Expenses*, appear in box 12 with a code T. Employer contributions to a medical savings account (MSA), which you report on line 3b of [Form 8853](#) (PDF), *Medical Savings Accounts and Long-Term Care Insurance*

Contracts, also appear in box 12 with a code R. Employer-provided benefits may be taxable as compensation under certain conditions. Refer to the relevant form instructions.

If you received advanced earned income credit payments from your employer (box 9), you must include the amount on your individual income tax return Form 1040 or 1040A.

The other boxes either display information that the employer wanted to provide to you, or contain information that must be reported to the Social Security Administration or to the IRS.

References:

- [Instructions for Form W-2 and W-3](#)
- [Instructions for Form 1040 \(General Inst.\)](#)
- [Instructions for Form 1040A](#)

Should Line 10, Dependent Care Benefits, of my Form W-2 be included when calculating my income?

A portion of the amount in Box 10 of the Form W-2 may be includable in your income. Please refer to the [Instructions for Form 2441, Child and Dependent Care Expenses](#), 1040A filers refer to [Form 1040A, Schedule 2 \(PDF\), Child and Dependent Care Expenses for 1040A Filers](#) to determine how much, if any, of the dependent care benefits may be excluded. If you meet the requirements described in [Form 2441 \(PDF\), Child and Dependent Care Expenses](#), you can exclude up to \$5,000 of dependent care benefits provided under a qualified employer plan. However, this amount is reduced or eliminated if your earned income (or your spouse's earned income) is less than \$5,000, or if your child is not under age 13. Any benefits that exceed the exclusion limit (\$5,000) are also includable in your income, and your employer should have included these amounts in Boxes 1, 3, and 5 of your Form W-2 in addition to reporting these amounts in Box 10. The amount you can exclude is figured and claimed by completing Part III of Form 2441 or Schedule 2 of Form 1040A.

References:

- [Publication 503, Child and Dependent Care Expenses](#)
- [Form 2441 \(PDF\), Child and Dependent Care Expenses](#)
- [Instructions for Form 2441, Child and Dependent Care Expenses](#)
- [Form 1040A, Schedule 2 \(PDF\), Child and Dependent Care Expenses for 1040A Filers](#)

12.2 Small Business/Self-Employed/Other Business : Form 1099-MISC & Independent Contractors

What is the difference between a Form W-2 and a Form 1099-MISC?

Both of these forms are called information returns. The Form W-2 is used by employers to report wages, tips and other compensation paid to an employee. The form also reports the employee's income tax and Social Security taxes withheld and any advanced earned income credit payments. The Form W-2 is provided by the employer to the employee and the Social Security Administration. A Form 1099-MISC is used to report payments made in the course of a trade or business to another person or business who is not an employee. The form is required among other things, when payments of \$10 or more in gross royalties or \$600 or more in rents or compensation are paid. The form is provided by the payor to the IRS and the person or business that received the payment.

References:

- [Tax Topic 752](#), *Form W-2 - Where, When, and How to File*
- [Instructions for Form W-2 and W-3](#)
- [Instructions for Form 1099-MISC](#)

How do you determine if a person is an employee or an independent contractor?

The determination is complex, but is essentially made by examining the right to control how, when, and where the person performs services. It is not based on how the person is paid, how often the person is paid, nor whether the person works part-time or full-time. There are three basic areas which determine employment status:

- behavioral control
- financial control and
- relationship of the parties

For more information on employer-employee relationships, refer to Chapter 2 of [Publication 15](#), *Circular E, Employer's Tax Guide* and Chapter 2 of [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*. If you would like the IRS to determine whether services are performed as an employee or independent contractor, you may submit [Form SS-8](#) (PDF), *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*.

Unless you think you were an employee, you should report your nonemployee compensation on [Form 1040, Schedule C](#) (PDF), *Profit or Loss from Business* (Sole Proprietorship), or [Form 1040, Schedule C-EZ](#) (PDF), *Net Profit From Business*. You also need to complete [Form 1040, Schedule SE](#) (PDF), *Self Employment Tax*, and pay self employment tax on your net earnings from self employment, if you had net earnings from self employment of \$400 or more. This is the method by which self employed persons pay into the social security and Medicare trust funds.

Generally, there are no tax withholdings on this income. Thus, you may have been subject to the requirement to make quarterly estimated tax payments. If you did not make timely estimated tax payments, you may be assessed a penalty for an underpayment of estimated tax. Employees pay into the social security and Medicare trust funds, as well as income tax withholding, through payroll deductions.

If you are not sure whether you are an independent contractor or an employee, complete [Form SS-8](#) (PDF), *Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding*. For more information on employer-employee relationships, refer to Chapter 2 of Publication 15, Circular E, Employer's Tax Guide and Chapter 2 of Publication 15-A, Employer's Supplemental Tax Guide and [Publication 1779](#) (PDF), *Employee Independent Contractor Brochure*. For information on the tax responsibilities of self-employed persons, refer to [Publication 505](#), *Tax Withholding and Estimated Tax*, and [Publication 533](#), *Self-Employment Tax*.

References:

- [Publication 15](#) *Circular E, Employer's Tax Guide*
- [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*
- [Form SS-8](#) (PDF), *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*
- [Publication 533](#), *Self-Employment Tax*
- [Publication 505](#), *Tax Withholding and Estimated Tax*
- [Tax Topic 762](#), *Independent Contractor vs. Employee*
- [Tax Topic 407](#), *Business Income*

- [Tax Topic 355](#), *Estimated Tax*
- [Publication 1779](#) (PDF), *Employee Independent Contractor Brochure*

12.3 Small Business/Self-Employed/Other Business : Form W-2, FICA, Medicare, Tips, Employee Benefits

When an employer provides day care assistance, should the employer's contribution be reported in box 10 of Form W-2?

Yes. An employer reports dependent care assistance payments in box 10 on Form W-2.

References:

- [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*
- [Publication 15-B](#) (PDF), *Employer's Tax Guide to Fringe Benefits*
- [Publication 535](#), *Business Expenses*
- [Form W-2](#) (PDF), *Wage and Tax Statement*

12.6 Small Business/Self-Employed/Other Business : Forms 941, 940, Employment Taxes

We are about to hire employees and need to know how much tax to take out and where to send this money?

You will need to secure a completed [Form W-4](#) (PDF), *Employee's Withholding Allowance Certificate*, from each employee. You will need [Publication 15](#), *Circular E, Employer's Tax Guide*, and [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*, to determine the amount of withholding and for directions on depositing the withholding amounts and other employment taxes. Publication 15T, *New Withholding Tables* contains the revised withholding tables. The change is a result of the Jobs and Growth Tax Relief Reconciliation Act of 2003. This publication is a supplement to Publication 15.

Generally, employers will quarterly file [Form 941](#) (PDF), *Employer's Quarterly Federal Tax Return*, and annually file [Form 940](#) (PDF), *Employer's Annual Federal Unemployment Tax Return (FUTA)*, and [Form W-2](#) (PDF), *Wage and Tax Statement*, with [Form W-3](#) (PDF), *Transmittal of Income and Tax Statements*.

References:

- [Publication 15](#), *Circular E, Employer's Tax Guide*
- [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*
- [Form 940](#) (PDF), *Employer's Annual Federal Unemployment Tax Return*
- [Form 941](#) (PDF), *Employer's Quarterly Federal Tax Return*
- [Form W-2](#) (PDF), *Wage and Tax Statement*
- [Form W-3](#) (PDF), *Transmittal of Income and Tax Statements*
- [Form W-4](#) (PDF), *Employee's Withholding Allowance Certificate*
- [Publication 15-T](#) (PDF), *New Withholding Tables (For Wages Paid Through December 2004)*

14.4 Electronic Filing (e-file) and TeleFile: Forms W-2 & Other Attachments

If I file electronically, what do I do with my W-2 forms?

When filing electronically you must provide [Form W-2](#) (PDF) to the authorized IRS e-file provider before the provider sends the electronic return to the IRS. In addition, you should keep them in a safe place with a copy of your tax return. For general

information about e-file, refer to [Tax Topic 252](#), Electronic Filing.

References:

- [Tax Topic 252](#), *Electronic Filing*
- [Electronic Services](#)

15. Magnetic Media Filers:

I have a small business. Who is required to file Forms W-2 electronically?

Any person, including corporations, partnerships, employers, estates, and trusts, who files 250 or more information returns of any [Form 1042-S](#) (PDF), Form 1099, [Form 1098](#) (PDF), [Form 5498](#) (PDF), [Form 8027](#) (PDF), [Form W-2](#) (PDF) , or [Form W-2G](#) (PDF) for any calendar year, must file these returns electronically or magnetically. For more information, refer to [Tax Topic 801](#), *Who Must File Magnetically*, or [Tax Topic 805](#), *Electronic Filing of Information Returns*.

References:

- [Form 1042-S](#) (PDF), *Foreign Person's U.S. Source Income Subject to Withholding*
- [Form 8027](#) (PDF), *Employer's Annual Information Return of Tip Income and Allocated Tips*
- [Form 1098](#) (PDF), *Mortgage Interest Statement*
- [Form 5498](#) (PDF), *IRA and Coverdell ESA Contribution Information*
- [Form W-2](#) (PDF), *Wage and Tax Statement*
- [Form W-2G](#) (PDF), *Certain Gambling Winnings*
- [Tax Topic 801](#), *Who Must File Magnetically*
- [Tax Topic 805](#), *Electronic Filing of Information Returns*
- [Publication 3609](#) (PDF), *Filing Information Returns Electronically*

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