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In general, employers/payers must provide employees with 2004 [Form W-2](#) (PDF), *Wage and Tax Statement*, [Form 1099-R](#) (PDF), *Distributions From Pensions, Annuities, Retirements or Profit-Sharing Plans, IRA's, Insurance Contracts*; [Form 1099-INT](#) (PDF), *Interest Income*, or [Form 1099-MISC](#) (PDF), *Miscellaneous Income*, by January 31, 2005. Employers/payers have the option of making the information available on a website. However, if you leave your employer before the end of the calendar year, and request your Form W-2 or Form 1099-R at that time, your employer must provide your form within 30 days of your request. If you do not receive Form W-2 or Form 1099-R, you still must file your return on time.

Therefore, after January 31, 2005, if you have not received Form W-2 or Form 1099-R, or received an incorrect form or information, you should contact your employer/payer. You may not have received your form because of an incorrect or incomplete address. Be sure to verify the address used if already mailed. If the form was returned to your employer/payer because of an incorrect address, or never mailed, and the employer/payer intends to issue or re-mail, allow a reasonable amount of time for this action to occur before calling the IRS for help.

After February 14, 2005, the IRS will help you obtain the missing forms. Call 1-800-829-1040. Be prepared to provide your name, address (including zip code), phone number, Social Security Number, and dates of employment and the name, address (including zip code), and phone number of the employer/payer.

The IRS will send the employer/payer a Form 4598, [Form W-2](#) (PDF), [Form 1098](#) (PDF) or Form 1099, *Not Received, Incorrect, or Lost*. You will receive a copy, along with [Form 4852](#) (PDF), *Substitute for Form W-2 or Form 1099-R*, and a [Form 1040X](#) (PDF), *Amended U.S. Individual Income Tax Return*. If you do not receive the Form W-2 or Form 1099-R in sufficient time to file timely, you may file using Form 4852.

If you later receive a Form W-2 or Form 1099-R, after your return is filed using substitute information, and the information differs from the information reported on your return, you must file an amended return. For more information on amending your return, refer to [Topic 308](#).

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