



Search for...

within:

[Advanced Search](#)[Tips for successful searching](#)[Home](#) > [Frequently Asked Questions](#)

## information for:

[Individuals](#)[Businesses](#)[Charities & Non-Profits](#)[Government Entities](#)[Tax Professionals](#)[Retirement Plans Community](#)[Tax Exempt Bond Community](#)

## resources

[Compliance & Enforcement](#)[Contact My Local Office](#)[e-file](#)[Forms and Publications](#)[Frequently Asked Questions](#)[Taxpayer Advocate](#)[Where To File](#)

### 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*

[Contact Us](#) | [IRS Privacy Policy](#)