



## What to do when a W-2 or Form 1099 is missing or incorrect

IRS Tax Tip 2023-25,  
February 28, 2023

It's important for taxpayers to have all their documents and information so they can file an accurate and complete tax return. This may mean waiting to file until they receive all their documentation – and it can also mean following up on missing or incorrect documents.

Most taxpayers should have received income documents near the end of January. These may include:

- Form W-2, Wage and Tax Statement
- Form 1099-MISC, Miscellaneous Income
- Form 1099-INT, Interest Income
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-G, Certain Government Payments; like unemployment compensation or state tax refund

### **Taxpayers should first contact the employer, payer or issuing agency directly for copies**

[Taxpayers who haven't received a W-2 or Form 1099](#) should contact the employer, payer or issuing agency and request a copy of the missing document or a corrected document.

### **If they can't get a copy, they can contact the IRS for help**

Taxpayers should file their tax return on time – this year's tax deadline is April 18 for most filers – even if they still have missing or incorrect documents. If they don't receive the missing or corrected form from their employer or payer by the end of February, they may call the IRS at 800-829-1040 for help. They'll need to provide their name, address, phone number, Social Security number and dates of employment. They'll also need to provide the employer's or payer's name, address and phone number. The IRS will contact the employer or payer and request the missing form.

### **Estimating income when forms are incorrect or missing**

After the taxpayer contacts the IRS about missing documents, the IRS will send the taxpayer one of these forms:

[Form 4852, 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.](#)

If the taxpayer doesn't receive the missing form in time to file their income tax return by the filing due date, they may complete Form 4852 or Form 1099-R to estimate their wages and earnings. They then attach the relevant form to their tax return when they file.

### **Taxpayers may need to file an amended return if they filed with missing or incorrect info**

If they receive the missing or corrected Form W-2 or Form 1099-R after filing their return and the information differs from their previous estimate, they must file [Form 1040-X, Amended U.S. Individual Income Tax Return](#).

### **Incorrect Form 1099-G for unemployment benefits**

Taxpayers who receive an incorrect [Form 1099-G for unemployment benefits](#) they did not receive should contact the issuing state agency to request a revised Form 1099-G showing they did not receive these benefits. Taxpayers who are unable to obtain a timely, corrected form from the state should still file an accurate tax return, reporting only the income they received.

### **More information:**

- [Amended Returns](#)
- [Should I File an Amended Return?](#)
- [W-2 – Additional, Incorrect, Lost, Non-Receipt, Omitted](#)
- [Let Us Help You](#)

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