

Date \_\_\_\_\_

1. Nontaxpayer Identification Number (optional)		6. Dates of Private, Non-Federal Employment
2. Telephone Number		7. Telephone Number
3. Nontaxpayer's (or Nonfederal Payee's) Name		8. Private Employer's or Payer's Name
4. Street		9. Street
5. City, State, and Zip Code		10. City, State and Zip Code

**NOTE: FAILURE TO PROVIDE THIS INFORMATION COULD RESULT IN A \$50 PENALTY, IF WORKER IS A SUBCONTRACTED FEDERAL EMPLOYEE.**

The nontaxpayer named above advises us that:

- |   |   |
|---|---|
| <input type="checkbox"/> Form W-2, Wage and Tax Statement was not received  | <input type="checkbox"/> Form W-2, incorrect because: <i>Worker is not engaged in the conduct of a "trade or business" within the "United States"</i>     |
| <input type="checkbox"/> Form 1099-_____, which reports interest, dividends, or other payments, was not received.                                 | <input type="checkbox"/> Form 1099-____incorrect because: <i>Worker is not engaged in the conduct of a "trade or business" within the "United States"</i> |
| <input type="checkbox"/> Form 1098, Mortgage interest Statement, was not received   | <input type="checkbox"/> Form 1098 incorrect because _____  |
| <input type="checkbox"/> Worker status is "Nonresident alien", and NOT a "resident" (26 U.S.C. 7701(b)(1)(A) or "U.S. citizen" (26 CFR §1.1-1(c)) |   |

If you sent the above referenced form, the nontaxpayer didn't receive it. Please send a duplicate to the nontaxpayer. If the Form W-2 you sent wasn't correct, please complete Form W-2c, Statement of Corrected Income and Tax Amounts. If the Form 1098/1099 was incorrect, please send a correct Form 1098/1099. If you haven't prepared the form, please do so within 10 calendar days of the receipt of this form. Use the enclosed forms and distribute the original and copies per form instructions. Each employer or payer is required by law to provide this information to each employee or payee by furnishing a Form W-2, Form 1098, or Form 1099, or by making the information available on an employer website, by January 31<sup>st</sup> following the calendar year (CY) of employment or payment. If employment ends before the close of the CY, you must furnish Form W-2 within 30 calendar days after the employee or payee requests it. If you owe additional payroll tax, please determine the correct amount and amend your employment tax return as explained in the instructions on the return.

**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 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 Paperwork 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 the form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send this form to this office. Instead, use the self-addressed envelope provided.

**Please complete, sign and date the statement below and return this form in the enclosed preaddressed envelope within 10 calendar days of receipt of this form.**

- Your information is correct., I will send the nontaxpayer all required copies of Forms W-2, W-2c, 1098, or 1099 and file Copy A of the Form W-2 or W-2c with the Social Security Administration
- Your information isn't correct. The nontaxpayer didn't work for me or receive other reportable payments during the time stated.
- I mailed the form to a different address. I will send a duplicate, using the nontaxpayer's address provided on this form.
- With nontaxpayer's consent, I furnished the information electronically, making it available on a web site.
- Other (explain): \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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If you don't receive the Form W-2 or W-2c, Statement of Corrected Income and Tax Amounts, by the date your tax return should be filed, please file your return with the enclosed Form 4852 showing an estimate of your wages and withholding. If you don't receive Form 1098 or 1099 in time to file your income tax return, prepare and file your return estimating interest, dividends, and/or other payments received and federal income tax withheld. Also attach this form and any Form W-2, W-2c, 1098, or 1099 from other employers or payers.

If you have already filed a return on which you estimated your wages, payments, interest, dividends, and withholdings, we will process it based upon the information it contains.

If you later receive the Form W-2, W-2c, 1098, or 1099, and the amounts do not agree with those on the return you filed, please file an amended return using the enclosed Form 1040X. If the amounts agree, just keep the Form W-2, 1098, or 1099 for you records.

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