

Policy & Preparation: Form W-2

The IRS requires all employers to provide each employee with a **Form W-2** to summarize annual wage earnings, withholding, and deductions. Clients must present paper copies of **W-2's** in order to properly prepare a tax return that can be e-filed.

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans
f Employee's address and ZIP code		13 Statutory employees		Retirement plan	Third-party sick pay
		14 Other		12a	12b
				12c	12d
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	18 Local wages, tips, etc.

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2022

Department of the Treasury—Internal Revenue Service

For more specialized information, review these documents on CTC Resources:

- [Entering W-2 Data from a Transcript or Paystub](#)
- [Understanding W-2 Codes](#)
- [Policy & Preparation: Using IRS Transcripts](#)
- [Redacted SSN on an ITIN Holder's W-2 - What Can We Do?](#)

How to Assist the Taxpayer if the Taxpayer Hasn't Received Form W-2 From an Employer

The taxpayer should follow these steps:

- **For a current year tax return**
 - Contact the employer to have the W-2 reissued or resent; if that is unsuccessful after two (2) weeks:
 - Contact the IRS to report that you did not receive the tax document. See the handout [Haven't Received W-2 or 1099?](#) for specific instructions; **and**

- Locate the final paystub from the employer and bring it to the Tax Help Program.

Important: For the current year, a transcript may not be available or arrive until summertime. For this reason, beginning in March of the regular filing season (January through April), the Tax Help Program will prepare tax returns using the last paystub received by the employee. In these “substitute W-2” cases, the return is **Paper**. See [Entering W-2 Data From a Transcript or Paystub](#).

Instruct the taxpayer to request a transcript in the summer so that it can be compared to the tax return that was prepared using the paystub and any needed corrections can be prepared as an amendment.

- **For a prior year tax return:** Request a “Wage and Income Transcript” from the IRS. See the handout [How Can I Order A Transcript? \(Spanish\)](#).

Reporting W-2 Data in TaxSlayer

Enter all data on **Form W-2** into TaxSlayer **exactly as it appears on the W-2**. E-filing relies upon a character match between the IRS records and the return being submitted.

- **If the taxpayer has an ITIN**, the TaxSlayer return is prepared using the ITIN. If an SSN appears on their **W-2(s)**, enter the SSN from the W-2 into TaxSlayer on the **W-2** entry screen in TaxSlayer. The return can be e-filed.
- **If the taxpayer has an ITIN** and there is a redacted SSN on **Form W-2**, refer to [Redacted SSN on an ITIN Holder’s W-2 - What Can We Do?](#).
- **If the taxpayer has an SSN**, check that the SSN on the W-2 matches the number on their Social Security document. If the SSN on the W-2 does not match the taxpayer’s SSN, continue preparation of the return. Per FC policy, the return will not be e-filed and is instead a **PAPER** return that is mailed to the IRS.

If the taxpayer is still an employee of the **W-2** provider, advise the taxpayer to correct the SSN on file with the employer for the future.