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Requesting W-2 Information from the IRS and the SSA. A taxpayer may file Form 4506-T, Request for Transcript of Tax Return, to ask the IRS for a transcript of the information on Form W-2 or Form 1099. The transcript will include data from these information returns. State or local information will not be included with the Form W-2 information. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012.

The IRS may be able to provide transcript information for up to 10 years. Most requests will be processed within 45 days. Taxpayers should complete line 5 of Form 4506-T if they would like the transcript to be mailed to a third party.

Taxpayers who wish to receive a copy of the Form W-2 or Form 1099 that was filed with their personal income tax return should complete IRS Form 4506, Request for Copy of Tax Return, and ask for a copy of their tax return, including all attachments.

Alternatively, tax practitioners may request transcripts of their client's tax records and receive them within minutes, instead of days or weeks, using an online tool called the "Transcript Delivery System" (TDS) on IRS e-Services. The documents are delivered to the practitioner's computer through a secure online connection.

The Social Security Administration provides copies of W-2 forms at no cost if the request is for a program-related issue that includes: inquiries involving employer reconciliation, IRS and SSA discrepancies, missing wage reports, duplicate tax returns, third-party filing, and IRS issues. However, the SSA does not retain state and local tax-related data for electronically -filed W-2s. The SSA charges \$30 for each Form W-3, and \$3 for each Form W-2 requested by an employer or third party. The SSA also charges a fee if the request is made for a non-program-related purpose, such as: filing federal or state income tax returns, resolving state tax discrepancies, establishing residency, lost forms, and pension fund issues. The fee includes the search, review, and copying of information even if the information requested is not available. Requests for copies of W-2 forms may be submitted to the SSA on company letterhead or using IRS Form 4506.

It may also be possible to request a copy of a prior year's W-2 form from the employer who originally issued the W-2. In fact, it should be the option you attempt first. As noted above, the IRS copy will not include any local or state information and the SSA copy may or may not include this information as well. Therefore, if you need to complete a state tax return your only options would be to obtain a copy of the original W-2 form from the original employer or to have retained a copy in your personal files.

The fact that it is difficult to obtain a copy of a prior year's W-2 form that includes all the needed information to file a state tax return makes it necessary to retain, in a personal file at home, all of your required tax documentation for

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completing and filing your tax returns. If you have already filed the necessary state tax returns, it is still important to keep the documentation used in preparing the returns in case of an audit by or a discrepancy with the taxing authority.

Tax Tips for Parents. Children can be helpful at tax time. Here are a few tax tips from the IRS:

1. **Dependents** In most cases, a child can be claimed as a dependent in the year they were born.
2. **Child Tax Credit** You may be able to take this credit for each of your children under age 17. If you do not benefit from the full amount of the Child Tax Credit, you may be eligible for the Additional Child Tax Credit.
3. **Child and Dependent Care Credit** You may be able to claim this credit if you pay someone to care for your child or children under age 13 so that you can work or look for work.
4. **Earned Income Tax Credit** The EITC is a tax benefit for certain people who work and have earned income from wages, self-employment or farming. EITC reduces the amount of tax you owe and may also give you a refund.
5. **Adoption Credit** You may be able to take a tax credit for qualifying expenses paid to adopt an eligible child. If you claim the adoption credit, you must file a paper tax return with required adoption-related documents.
6. **Children with earned income** If your child has income earned from working, they may be required to file a tax return.
7. **Children with investment income** Under certain circumstances a child's investment income may be taxed at their parent's tax rate.
8. **Higher education credits** Education tax credits can help offset the costs of higher education. The American Opportunity and the Lifetime Learning Credits are education credits that can reduce your federal income tax dollar-for-dollar.
9. **Student loan interest** You may be able to deduct interest paid on a qualified student loan, even if you do not itemize your deductions.
10. **Self-employed health insurance deduction** If you were self-employed and paid for health insurance, you may be able to deduct any premiums you paid for coverage for any child of yours who was under age 27 at the end of the year, even if the child was not your dependent.

The following estimated tax payments are due by February 15, 2012:

Individuals	No installment due
Corporate Income Tax Years Ending:	
October 31, 2012	1 st Installment
August 31, 2012	2 nd Installment
May 31, 2012	3 rd Installment
February 28, 2012	4 th Installment

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