



# White Paper: Duplicate Form W-2 Requests

2222  **Employer's social security number** For Official Use Only  
OMB No. 1545-0048

**Employer classification number (EIN)**

**Employer's name, address, and ZIP code**

**Contract number**

**Employee's first name and initial** Last name

**Employee's address and ZIP code**

**State** **Employer's state ID number** **State wages, tips, etc.** **Local wages, tips, etc.**

**Wages, tips, other compensation** **Federal income tax withheld**

**State wages, tips, etc.** **Social security tax withheld**

**Medicare tax withheld**

**Allocated tips**

**Dependent care benefits**

**For qualified plans**

**Statutory employee** **Retirement plan** **Third-party sick pay**

**Other**

**See instructions for box 12**

**Local income tax** **Locality name**

**2016**

**W-2 Wage and Tax Statement**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.  
Cat. No. 5013403

Form **W-2** Wage and Tax Statement  
Copy A For Social Security Administration — Send this entire page with Copy W-3 to the Social Security Administration; photocopies are not acceptable.  
**Do Not Cut, Fold, or Staple Forms on This Page**



This is the time of the year for payroll departments to be deluged with requests for duplicates of Form W-2 from their employees. The reasons vary greatly as to why the employee needs a copy of the form. Everything from “I never received it, are you sure you mailed it out?” or “I thought you knew I moved six months ago?” to “I didn’t know that was my W-2 and threw it out”. Regardless of the reason why, when employees need a copy of the form, they want it now.

But what exactly are the requirements for furnishing duplicate forms to employees? The Internal Revenue Service does not have specific regulations for the timing of reissuing duplicate forms. The only requirement is that they be issued in “a reasonable amount of time” but no specifics are given, so this is up to the individual payroll department.

The first thing that you need to do is to plan the procedures for issuing duplicate forms. To assist in this, you may want to answer the following questions: When can employees begin requesting forms? How do they submit the request? How long does the employee have to wait to receive the new form?



## When Can Employees Begin Requesting the Form...?

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This is up to your department, but here are a few suggestions.

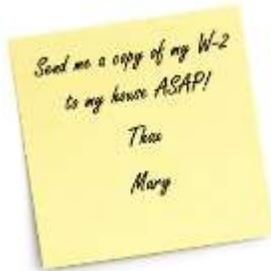
- Make sure that the employee has allowed sufficient time to receive the original form in the mail. It takes at least 5 days for the U.S. Postal Service to deliver a letter across the country. In addition, if the employee has a moving order in effect this might add as much as 10 additional days.
- Set a date that allows for this process. Allowing employees to begin requesting duplicates after February 15<sup>th</sup> would take this processing time into account.
- Advertise this date as soon as possible. Some employees will insist on requesting the form on February 1<sup>st</sup> when they were mailed on January 31.



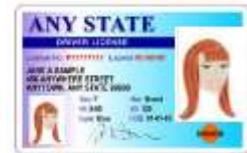
## How Do They Submit the Request...?

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Employees will try all kinds of ways to submit their request that require the least amount of effort on their part. But remember that this is a duplicate of a very sensitive document. It is possible that, in this day and age, someone other than the employee may try to intercept this document. You would never give a copy of your payroll records to someone who just requested it be mailed by calling you on the phone, so why would you send a Form W-2 the same way?



One of the best ways to handle the requests is to have the employee complete and submit your form only. No requests by phone should be accepted. The employee may obtain the form via e-mail if you have that capability, by fax (if you still fax), snail mail or in person. He or she must complete the form and submit identification to prove they are the employee on the form. This can be done by showing proof of ID in the form of a driver's license or if your company uses them, a badge or ID card. If the employee is submitting the request other than in person, a copy of the ID should be required to be included with the form. There are no restrictions against requiring proof of identity to request or receive duplicate forms. A sample form is included in this white paper.



## How Long Until the Employee Receives the New Form...?

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The employee, of course, expects you to drop everything and process their duplicate form request. You need to make sure that employees understand how long it will take to receive the duplicate form. It is best to announce the processing time early in the year. This can be done at the same time as the announcement for the form and the request dates. Payroll staffers, all hands e-mails, postings are common ways to get this information to the employee. Including it on the form will also help in informing the employee of the amount of time to allow before calling to check on the status.

How much time should you allow? That depends on your system. If you have a payroll system that allows for duplicate forms to be requested right from the system or a CD-ROM storage

system, then you will be able to process the form faster than those departments that must actually “recreate” the form. No matter how late the employee sends the request to you, you still have a “reasonable amount of time” to process the request. The employee who requests a duplicate on April 14<sup>th</sup> should expect no faster turnaround time than the employee who submits the request on February 18<sup>th</sup>.

In this area, the IRS does have one requirement. Any Form W-2 that is reissued must indicate that on the top of the form. The words “Reissued Statement” must appear on the form.

The IRS has no restrictions on the format for duplicate Forms W-2. So yes you can require or force the employee to accept an electronic version of the duplicate form. It is only the original, first issue that must be on paper unless the employee agrees to an electronic version.



For those departments with older systems, the habit may have been to photocopy the employer copy and give that to the employee. Please remember that although the IRS does allow photocopying, the employee must receive the same copies as with the original form. That is, copies B, C and 2. Not three copies of employer copy D.

There are various other ways to recreate the form if your system can not do it for you. Over the counter simple programs for retyping the form on your computer are available. In addition, if you subscribe to any payroll information service, they provide interactive forms that may be used for this purpose.



The IRS also permits the employer to charge a “reasonable fee” for furnishing duplicate Forms W-2. This however, can lead to other problems if not monitored carefully. For example only charging rank and file employees for duplicates but not executives, or charging employees who only live in certain areas of the country could lead to charges of discrimination. Payroll professionals should tread carefully before charging a fee for duplicates to ensure compliance with other laws not just the IRS regulations.

It is important to remember that issuing duplicate Forms W-2 is an important part of the year end process and should be handled with the same professionalism.

**Request for Duplicate Form W-2 for Tax Year: (Insert Year)**

Please return this form to: ABC Company Inc.  
Payroll Department M/S 301  
301 Main Street  
Any town, CA 91010  
Fax: 123-45-6789 E-Mail: payrolldepartment.com

Please issue a duplicate copy of the Wage and Tax Statement (Form W-2) for the following employee:

Employee Name: \_\_\_\_\_

Social Security No: \_\_\_\_\_

Badge # (for current employees): \_\_\_\_\_

Distribution of Form: (Circle One) Pick-Up From Payroll      Mail Form

Mail Form To: \_\_\_\_\_

Street Address

City

State

ZIP Code

Reason for Request: (circle one)      Never Received      Lost/Misplaced/Destroyed

Signature of Employee: \_\_\_\_\_

**If requesting form be mailed please provide copy of picture identification such as driver's license (former employees) or ID badge (current employees) along with this request form. If picking up the duplicate Form W-2 in person, please be prepared to show picture ID such as a driver's license (former employees) or your ID badge (current employees). Allow five business days to process your request.**

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For Payroll Department Use Only:

Date request received: \_\_\_\_\_ Date form mailed to employee: \_\_\_\_\_

Received by employee: \_\_\_\_\_  
Signature of Employee