



Research and Planning Consultants, LP

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**SOURCES OF DATA ON EARNINGS AND  
WORK HISTORY**

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## **About the Author**

This paper was prepared by [Mary Hoane](#), CPA/CFF, MBA. Ms. Hoane has been with RPC for twenty years, where she is a financial consultant specializing in accounting, economic issues, and analysis of market dynamics. Ms. Hoane provides her expertise on [economic damages](#) to RPC’s personal injury, healthcare litigation, and business litigation projects. In the [personal injury](#) field, Ms. Hoane has extensive experience in analyzing lost earning capacity for both plaintiff and defense counsel. This paper presents information on what Ms. Hoane has found to be valuable sources of information on earnings and work history.

## **Introduction**

In personal injury, wrongful death, and employment litigation, lost earnings and lost earning capacity are often an element of damages. The vocational or economic expert must develop the work history and earning history of the injured party. This paper will discuss development of the earning history in a personal injury case, but the discussion applies to the wider range of cases.

Several types of documents provide information on a person's work and earnings history, but no one type of document tells the complete story. Counsel often requests only tax returns for several years before and after the injury, but tax returns do not provide a complete history and by themselves may mislead.

The response to a request for tax returns may not include all supporting schedules and W-2s, which are essential to understanding the tax returns. Besides requesting complete tax returns, counsel should request personnel and payroll records from the employer at the time of the injury and other recent employers, the summary or detailed Social Security earnings statement, and paycheck stubs (if pay information from the employer is not available). We discuss below what information each type of document provides and, perhaps even more important, what information each does not provide.

While the eventual use of the documents will be to determine lost earning capacity, the attorney and expert should not narrowly focus on just the person's wages. Employment patterns and the reasons for periods of unemployment are important. The goal is to develop a thorough understanding of the person's past work history to make reasonable projections of his or her future work possibilities with and without the injury.

What types of information do we need to develop the complete picture of the injured person's work and earning history to use for lost earning capacity calculations? We need to know what jobs the individual has held since completing formal education. For each position we want to know the employer, dates of employment, job description, pay rates, promotions, and reason for separation. This information should be more detailed for jobs closer in time to the injury, with full details for jobs held in the several years prior to the injury.

Interviewing or deposing the injured person or a survivor is not sufficient. Individuals often provide inaccurate and incomplete information even on their most recent job. Many people know their take-home pay amount, but not their gross pay amount. Their recollection of how many overtime hours they work in a year is often inaccurate. Often a person does not know how their employer calculates bonuses or commissions. A person may know the categories of fringe benefits they have, but not know the details. People often cannot remember accurately the dates

and pay rates for previous jobs. The information provided by the injured person or a survivor is most useful as a guide to additional questions or document requests.

The documents we discuss below include:

- Employer records
- Tax returns and W-2s (also refer to Attachments 1 and 2)
- Social Security earnings statements (also refer to Attachment 3)
- Paycheck stubs

## **Employer Records**

Counsel should request three types of records from current and past employers: personnel records, payroll records, and related company records. Request these records from the employers for which the injured person worked at least five years prior to the injury. While employer records provide a level of detail not available anywhere else, work with one employer may not represent the injured person's past work and earnings capacity or his or her future capabilities with or without the injury. Request records from earlier employers whenever possible. Information from earlier employers may be very different and the reasons why may change projections of future earning capacity.

Personnel records will include information such as:

- job title
- job descriptions for positions the person held with each employer
- dates and details for wage increases and position changes
- workers' compensation claims
- dates of employment and reason for leaving
- calculations for other types of pay such as bonuses and commissions
- performance evaluations
- disciplinary actions
- benefits enrollment
- training and certifications
- planned raises or promotions
- patterns of serious disciplinary or health problems

Payroll records may show hours paid, overtime hours, leave and holiday time, payments outside normal base pay, and deductions for employee-paid insurance or contributions to 401(K) or other retirement plans. Payroll records may also show the employer costs or contributions



toward payroll taxes and benefits. Any gaps in employment (e.g., unpaid periods for a seasonal job or lack of work) will be evident from gaps in pay dates.

Related company records include documents such as employee handbooks, company policies, retirement plans, bonus or commission plans, and benefits plans including a breakdown of employee and company cost sharing, etc.

## Tax Returns

Counsel should request complete tax returns for several years prior to the injury and all subsequent years, including the return, all supporting schedules, and all W-2s.<sup>1</sup> Tax preparers must give a copy of the return to the taxpayer, but the preparer does not have to keep a copy of the return. Many do, however, and if the individual does not have copies of their returns, and can name the preparer, they can authorize the preparer to provide a copy. The Internal Revenue Service (“IRS”) can provide copies of tax returns and a variety of information from tax returns. Attachment 1 explains the information available from the IRS and how to obtain this information. The attachment also notes the cost for the information, and the processing time. We have also included examples of the information the IRS provides in response to such requests.

An individual’s Form 1040<sup>2</sup> Individual Income Tax Return alone does not provide enough information to ensure understanding of the numbers on the form. For example:

- The line on the tax return for wages does not indicate to whom or by whom wages were paid. If the injured person was married filing jointly, there is no way to tell how much of the wages belonged to the spouse. There is no information on the wages each employer paid for what part of the year.
- Wages on the 1040 are only the wages subject to tax. Many employees have insurance, 401(K) deductions, or other pre-tax deductions that reduce their gross pay to the wage amounts on their tax return.
- If the person has any non-wage income or any adjustments to income, one must see supporting schedules to understand these amounts. The supporting schedules may reveal other work or business interests that should be analyzed when considering lost earning capacity.

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<sup>1</sup> While this discussion focuses on the individual tax return, the 1040 and its variations, it should be noted that an individual who is a business owner may have other applicable tax documents such as an 1120S corporate return and his schedule K-1, etc. Counsel should request all relevant tax returns and supporting documentation. State returns should be requested if the individual resided in a state with an income tax.

<sup>2</sup> Or variations – 1040-EZ, 1040-A, etc.

- If the person itemized deductions instead of using the standard deduction, the supporting Schedule A must be analyzed to determine if the deductions are likely to recur, as that will affect the income tax rate.
- If the person lists children or other dependents, that affects the number and amount of personal exemptions and potentially entitle the person to child tax credits or earned income tax credits for future years.

A W-2 by itself does not provide sufficient information to determine a person's earning capacity.<sup>3</sup> Attachment 2 includes a blank W-2. The W-2 does not show the person's pay rate, dates employed, or types of pay (salary, overtime, bonus, etc.). An employee's gross salary amount may not appear on the W-2. A W-2 shows Medicare earnings, Social Security earnings, and Taxable earnings. Following is a situation typical of many employees:

#### Gross Earnings

Less: pre-tax insurance payments, flexible spending account (FSA), etc.

= Medicare Earnings (W-2 Box 5)

Social Security earnings have a cap while Medicare earnings do not, so an individual earning above the Social Security earnings cap will show lower Social Security earnings (W-2 Box 3) than Medicare earnings.

#### Medicare Earnings

Less: 401(K) contributions

= Taxable Earnings (W-2 Box 1)

In this example, the W-2 shows the 401(K) contributions in Box 12, code D. However, any amounts for insurance or FSA contributed by the employee and amounts contributed by the employer are not shown, nor is each amount separately identified. Therefore the employee's gross hourly wage or salary before these deductions cannot be determined from the W-2 alone.

Attachment 2 also includes two sample W-2s. The attachment includes the underlying assumptions regarding gross pay and various deductions and explanation of the resulting amounts on the W-2s, demonstrating why a W-2 does not provide complete information regarding an individual's pay. The first sample W-2 is for a highly-paid individual with several pre-tax deductions and retirement contributions. The second sample W-2 is a more common situation demonstrating that even then a W-2 may not provide needed information.

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<sup>3</sup> This discussion is a simplified example. For a more detailed discussion refer to the article by Polhemus, Jennifer L., "Some Perils of Relying Solely on W-2 Forms for Earnings History", *The Forecast*, a newsletter of the National Association of Forensic Economics, Volume 30, Issue 1, February 2016, pp. 9-11.

## Social Security Earnings Statement

The summary Social Security Earnings Statement for an injured person who is a citizen or legal resident is available online at [www.ssa.gov](http://www.ssa.gov). It is quick, easy, and free to obtain and counsel should always obtain it as soon as possible. It is a valuable tool in developing a complete and detailed work and earnings history. Attachment 3 provides a sample summary Statement and instructions for obtaining one. The individual obtains his/her own statement by creating an account on the Social Security website.<sup>4</sup>

The summary Statement shows two amounts for each year: taxed Social Security earnings and taxed Medicare earnings (including self-employment earnings reported on income tax returns). While these do not always show an individual's gross earnings for each year (see above discussion regarding W-2s and various deductions from gross pay), the Statement is a good indication of an individual's earnings and earnings trends over all years he or she worked. The summary Social Security Earnings Statement is necessary to calculate future Social Security benefits and the potential loss of benefits due to lost earning capacity. The Statement can show years for which further information is needed to explain gaps in employment or years with unusually high or low earnings.

Although very valuable, the summary Social Security Earnings Statement by itself does not provide a complete picture of the individual's earnings history. It must be supplemented with information from sources such as employer personnel and payroll records. The earnings are annual totals and do not identify the employer(s), dates of employment, and pay rates, or differentiate between base wages and other types of pay. The amounts shown may not reflect total gross pay. The latest year on the Social Security Earnings Statement may not be complete. An employee may have worked for a government or other employer not covered by the Social Security program. The wages from such an employer (non-covered earnings) will not appear on the Social Security Earnings Statement.

Counsel can obtain a detailed Social Security Earnings Statement by filing a written request. Attachment 3 also includes a sample page from a detailed Statement and form SSA 7050 for ordering the statement. The detailed statement provides details underlying the annual totals appearing in the summary statement discussed above, with employer names, addresses, and Social Security reported earnings for each employer, each year. Note there is a charge for this information and the Social Security Administration says to allow 120 days to process the request. The detailed statement is extremely useful to develop a complete and accurate work history because it provides information on each employer for each year. The amounts, however, have the same limitations discussed in the previous paragraph.

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<sup>4</sup> The look of the statement or the website pages has changed from time to time, but the process and information have not.

## **Paycheck Stubs**

A paycheck stub provides valuable information even if the injured person only has one or a few. Not all check stubs provide the same information. The following are facts that may be available from just one check stub:

- Hourly or per-pay-period rate of pay
- Hours worked
- Amounts deducted for insurance of various types – pre-tax and/or post-tax
- Amounts deducted for 401(K), FSA, Health Savings Account, etc.
- Bonus, commissions, other special pay
- Company contributions towards insurance, 401(K), etc.
- Year-to-date amounts for the above

Where company payroll and personnel records are not available, a paycheck stub may give counsel information that helps frame questions to the injured party to get a better understanding of his or her pay and benefits. Stubs from later in the year are the most helpful because they often include year-to-date information.

## **Conclusion**

Detailed and complete company records from all employers are the only way to get a complete and accurate picture of an individual's work and earnings history. This is usually not feasible, and detailed information for the individual's entire work life is not necessary to develop a reasonably complete and accurate description. Counsel should make every effort to obtain employer records for employers at the time of the injury and during the prior five years. Counsel should also obtain income tax records and Social Security Earning Statements to verify that all employment is accounted for.

Where counsel cannot obtain employer records, or for years prior to those for which company records are available, it is essential to obtain the summary Social Security Earnings Statement, and it is very important to request the detailed Social Security Earnings Statement and the individual's income tax returns with W-2s and all supporting schedules. None provides complete information on work history, but increases understanding. Each document shows where further research is needed.

# ATTACHMENT 1

## FEDERAL INCOME TAX RETURNS

## Income Tax Return Information Available from the IRS

There are several ways to get tax return and W-2 information from the IRS. Ideally the individual orders photocopies of tax returns using Form 4506. Photocopies are generally available for the current year plus six prior years. The cost is \$50 per year and the IRS can take up to 75 days to process the request. The taxpayer must sign the form, and may designate that the copies be sent to a third party (to counsel, for example). A copy of Form 4506 and instructions (available from the IRS website, [www.irs.gov](http://www.irs.gov)) is included in this attachment.

There are other ways to get information from tax returns at no charge, shown on the following page. "Get Transcript", an on-line request, is the easiest and quickest way to receive information. However, the information available through Get Transcript includes only basic totals for adjusted gross income, taxable include, taxes, filing status and exemptions, and self-employment income. It is not sufficient to support analysis of earnings and work history. We do not recommend this as useful information.

If a photocopy of the tax return and supporting documents is not available and there is not time to get them from the IRS, the Record of Account Transcript and Wage and Income Transcript will provide the same information (but probably take your expert more time to go through). The information we requested by fax using Form 4506-T was free and received by mail about three weeks after our request. This attachment includes examples of the information provided in response to our faxed Form 4506-T, also included in this attachment.

# Transcript Types and Ways to Order Them



[Español](#) | [中文](#) | [한국어](#) | [TiếngViêt](#) | [Русский](#)

You can request a return or account transcript using Get Transcript. Generally, these transcript types are available for the current tax year and three prior years. If you need an account transcript for an older tax year, a wage and income transcript or a verification of non-filing letter, you'll need to complete [Form 4506-T, Request for Transcript of Tax Return](#), and send it to us as instructed on the form.

**Note:** A transcript isn't a photocopy of your return. If you need a copy of your original return, complete and mail [Form 4506, Request for Copy of Tax Return](#), along with the applicable fee.

If you need this transcript type,	Use this order method	
Transcript Types	<a href="#">Get Transcript</a>	<a href="#">Form 4506-T</a>
<b>Tax Return Transcript</b> - shows most line items from your tax return (Form 1040, 1040A or 1040EZ) as it was originally filed, including any accompanying forms and schedules. This transcript doesn't show account changes made after the return is processed. A return transcript usually meets the requirements of lending institutions offering mortgages and student loans.	Yes	Yes
<b>Tax Account Transcript</b> - shows basic data including return type, marital status, adjusted gross income, taxable income, credits and payments. It also shows adjustments made by you or the IRS after you filed the return. <b>Note:</b> If you made estimated tax payments and/or applied your overpayment from a prior year tax return to your current year tax return, you can use this transcript to confirm these payments or credits a few weeks after the beginning of the calendar year prior to filing your current year return.	Yes	Yes
<b>Record of Account Transcript</b> - combines the information from both the tax account and tax return transcripts.	No	Yes
<b>Wage and Income Transcript</b> - shows data from information returns reported to the IRS, such as W-2s, 1099s and 1098s. Current tax year information may not be complete until July.	No	Yes
<b>Verification of Non-filing Letter</b> - proof from the IRS that you didn't file a return this year. Current year requests aren't available until after June 15. This letter doesn't address whether you, the taxpayer, are required to file a tax return for a given tax year. A taxpayer may fail to file a tax return even though he/she is required to do so.	No	Yes

The following three pages are examples of information returned by the IRS in response to a faxed Form 4506-T request for Record of Account Transcript. Following that is one page of a Wage and Income Transcript also requested by faxing Form 4506-T.

The information in the Record of Account Transcript includes all the information appearing in the 1040 and supporting schedules as well as some underlying IRS calculations (identified as “per computer”). These pages are not the complete information received from the IRS. For example, we have included just the first three pages of the Record of Account Transcript – information which appears on form 1040. Additional information is provided for all schedules filed with the return, such as Schedule A, Itemized Deductions, Schedule B, Interest and Ordinary Dividends, etc. All lines are shown with zeroes as applicable.

The Wage and Income Transcript includes all the information from each W-2 included in the tax return. It also includes income from Form 1099 (various other types of income), Form 1098 (mortgage interest paid, tuition statement, etc.) and other forms. We have included an example of the most common, the W-2.



Tracking Number: [REDACTED]

SSN: [REDACTED] SPOUSE SSN: [REDACTED]  
NAME(S) SHOWN ON RETURN: [REDACTED]

ADDRESS: [REDACTED]

FILING STATUS:  
FORM NUMBER:  
CYCLE POSTED:  
RECEIVED DATE:  
REMITTANCE:  
EXEMPTION NUMBER:  
DEPENDENT 1 NAME CTRL:  
DEPENDENT 1 SSN:  
DEPENDENT 2 NAME CTRL:  
DEPENDENT 2 SSN:  
DEPENDENT 3 NAME CTRL:  
DEPENDENT 3 SSN:  
DEPENDENT 4 NAME CTRL:  
DEPENDENT 4 SSN:  
IDENTITY THEFT PERSONAL ID NUMBER:  
PTIN:  
PREPARER EIN:

Married Filing Joint  
1040  
20141105  
Apr.15, 2014

Income

WAGES, SALARIES, TIPS, ETC:.....  
TAXABLE INTEREST INCOME: SCH B:.....  
TAX-EXEMPT INTEREST:.....  
ORDINARY DIVIDEND INCOME: SCH B:.....  
QUALIFIED DIVIDENDS:.....  
REFUNDS OF STATE/LOCAL TAXES:.....  
ALIMONY RECEIVED:.....  
BUSINESS INCOME OR LOSS (Schedule C):.....  
BUSINESS INCOME OR LOSS: SCH C PER COMPUTER:.....  
CAPITAL GAIN OR LOSS: (Schedule D):.....  
CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:.....  
OTHER GAINS OR LOSSES (Form 4797):.....  
TOTAL IRA DISTRIBUTIONS:.....  
TAXABLE IRA DISTRIBUTIONS:.....  
TOTAL PENSIONS AND ANNUITIES:.....  
TAXABLE PENSION/ANNUITY AMOUNT:.....  
RENT/ROYALTY/PARTNERSHIP/ESTATE (Schedule E):.....  
RENT/ROYALTY/PARTNERSHIP/ESTATE (Schedule E) PER COMPUTER:.....  
RENT/ROYALTY INCOME/LOSS PER COMPUTER:.....  
ESTATE/TRUST INCOME/LOSS PER COMPUTER:.....  
PARTNERSHIP/S-CORP INCOME/LOSS PER COMPUTER:.....  
FARM INCOME OR LOSS (Schedule F):.....  
FARM INCOME OR LOSS (Schedule F) PER COMPUTER:.....  
UNEMPLOYMENT COMPENSATION:.....  
TOTAL SOCIAL SECURITY BENEFITS:.....  
TAXABLE SOCIAL SECURITY BENEFITS:.....  
TAXABLE SOCIAL SECURITY BENEFITS PER COMPUTER:.....  
OTHER INCOME:.....  
SCHEDULE EIC SE INCOME PER COMPUTER:.....  
SCHEDULE EIC EARNED INCOME PER COMPUTER:.....  
SCH EIC DISQUALIFIED INC COMPUTER:.....  
TOTAL INCOME:.....  
TOTAL INCOME PER COMPUTER:.....

Adjustments to Income

EDUCATOR EXPENSES:.....  
EDUCATOR EXPENSES PER COMPUTER:.....  
RESERVIST AND OTHER BUSINESS EXPENSE:.....  
HEALTH SAVINGS ACCT DEDUCTION:.....  
HEALTH SAVINGS ACCT DEDUCTION PER COMPTR:.....  
MOVING EXPENSES: F3903:.....  
SELF EMPLOYMENT TAX DEDUCTION:.....  
SELF EMPLOYMENT TAX DEDUCTION PER COMPUTER:.....



Tracking Number: [REDACTED]

KEOGH/SEP CONTRIBUTION DEDUCTION:.....  
 SELF-EMP HEALTH INS DEDUCTION:.....  
 EARLY WITHDRAWAL OF SAVINGS PENALTY:.....  
 ALIMONY PAID SSN:.....  
 ALIMONY PAID:.....  
 IRA DEDUCTION:.....  
 IRA DEDUCTION PER COMPUTER:.....  
 STUDENT LOAN INTEREST DEDUCTION:.....  
 STUDENT LOAN INTEREST DEDUCTION PER COMPUTER:.....  
 TUITION AND FEES DEDUCTION:.....  
 TUITION AND FEES DEDUCTION PER COMPUTER:.....  
 JURY DUTY PAY DEDUCTION:.....  
 DOMESTIC PRODUCTION ACTIVITIES DEDUCTION:.....  
 OTHER ADJUSTMENTS:.....  
 ARCHER MSA DEDUCTION:.....  
 ARCHER MSA DEDUCTION PER COMPUTER:.....  
 TOTAL ADJUSTMENTS:.....  
 TOTAL ADJUSTMENTS PER COMPUTER:.....  
 ADJUSTED GROSS INCOME:.....  
 ADJUSTED GROSS INCOME PER COMPUTER:.....

Tax and Credits

65-OR-OVER:.....  
 BLIND:.....  
 SPOUSE 65-OR-OVER:.....  
 SPOUSE BLIND:.....  
 STANDARD DEDUCTION PER COMPUTER:.....  
 ADDITIONAL STANDARD DEDUCTION PER COMPUTER:.....  
 TAX TABLE INCOME PER COMPUTER:.....  
 EXEMPTION AMOUNT PER COMPUTER:.....  
 TAXABLE INCOME:.....  
 TAXABLE INCOME PER COMPUTER:.....  
 TOTAL POSITIVE INCOME PER COMPUTER:.....  
 TENTATIVE TAX:.....  
 TENTATIVE TAX PER COMPUTER:.....  
 FORM 8814 ADDITIONAL TAX AMOUNT:.....  
 TAX ON INCOME LESS SOC SEC INCOME PER COMPUTER:.....  
 FORM 6251 ALTERNATIVE MINIMUM TAX:.....  
 FORM 6251 ALTERNATIVE MINIMUM TAX PER COMPUTER:.....  
 FOREIGN TAX CREDIT:.....  
 FOREIGN TAX CREDIT PER COMPUTER:.....  
 FOREIGN INCOME EXCLUSION PER COMPUTER:.....  
 FOREIGN INCOME EXCLUSION TAX PER COMPUTER:.....  
 CHILD & DEPENDENT CARE CREDIT:.....  
 CHILD & DEPENDENT CARE CREDIT PER COMPUTER:.....  
 CREDIT FOR ELDERLY AND DISABLED:.....  
 CREDIT FOR ELDERLY AND DISABLED PER COMPUTER:.....  
 EDUCATION CREDIT:.....  
 EDUCATION CREDIT PER COMPUTER:.....  
 GROSS EDUCATION CREDIT PER COMPUTER:.....  
 RETIREMENT SAVINGS CNTRB CREDIT:.....  
 RETIREMENT SAVINGS CNTRB CREDIT PER COMPUTER:.....  
 PRIM RET SAV CNTRB: F8880 LN6A:.....  
 SEC RET SAV CNTRB: F8880 LN6B:.....  
 TOTAL RETIREMENT SAVINGS CONTRIBUTION: F8880 CMPTR:.....  
 RESIDENTIAL ENERGY CREDIT:.....  
 RESIDENTIAL ENERGY CREDIT PER COMPUTER:.....  
 CHILD TAX CREDIT:.....  
 CHILD TAX CREDIT PER COMPUTER:.....  
 ADOPTION CREDIT: F8839:.....  
 ADOPTION CREDIT PER COMPUTER:.....  
 FORM 8839 REFUND ADOPTION CREDIT AMOUNT:.....  
 DC 1ST TIME HOMEBUYERS CREDIT:.....  
 DC 1ST TIME HOMEBUYERS CREDIT PER COMPUTER:.....  
 FORM 8396 MORTGAGE CERTIFICATE CREDIT:.....  
 FORM 8396 MORTGAGE CERTIFICATE CREDIT PER COMPUTER:.....  
 F3800, F8801 AND OTHER CREDIT AMOUNT:.....  
 FORM 3800 GENERAL BUSINESS CREDITS:.....  
 FORM 3800 GENERAL BUSINESS CREDITS PER COMPUTER:.....  
 PRIOR YR MIN TAX CREDIT: F8801:.....  
 PRIOR YR MIN TAX CREDIT: F8801 PER COMPUTER:.....



023897



Tracking Number: [REDACTED]  
F8834 ELECTRIC VEHICLE CREDIT AMOUNT:.....  
F8936 ELECTRIC MOTOR VEHICLE CREDIT AMOUNT:.....  
F8910 ALTERNATIVE MOTOR VEHICLE CREDIT AMOUNT:.....  
OTHER CREDITS:.....  
TOTAL CREDITS:.....  
TOTAL CREDITS PER COMPUTER:.....  
INCOME TAX AFTER CREDITS PER COMPUTER:.....

Other Taxes

SE TAX:.....  
SE TAX PER COMPUTER:.....  
SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIPS:.....  
SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIPS PER COMPUTER:.....  
TAX ON QUALIFIED PLANS F5329 (PR):.....  
TAX ON QUALIFIED PLANS F5329 PER COMPUTER:.....  
IRAF TAX PER COMPUTER:.....  
TP TAX FIGURES (REDUCED BY IRAF) PER COMPUTER:.....  
IMF TOTAL TAX (REDUCED BY IRAF) PER COMPUTER:.....  
OTHER TAXES PER COMPUTER:.....  
UNPAID FICA ON REPORTED TIPS:.....  
OTHER TAXES:.....  
RECAPTURE TAX: F8611:.....  
HOUSEHOLD EMPLOYMENT TAXES:.....  
HOUSEHOLD EMPLOYMENT TAXES PER COMPUTER:.....  
RECAPTURE TAXES:.....  
TOTAL ASSESSMENT PER COMPUTER:.....  
TOTAL TAX LIABILITY TP FIGURES:.....  
TOTAL TAX LIABILITY TP FIGURES PER COMPUTER:.....

Payments

FEDERAL INCOME TAX WITHHELD:.....  
COBRA PREMIUM SUBSIDY:.....  
ESTIMATED TAX PAYMENTS:.....  
OTHER PAYMENT CREDIT:.....  
MAKING WORK PAY AND GOV'T RET CREDIT PER COMPUTER:.....  
REFUNDABLE EDUCATION CREDIT:.....  
REFUNDABLE EDUCATION CREDIT PER COMPUTER:.....  
REFUNDABLE EDUCATION CREDIT VERIFIED:.....  
EARNED INCOME CREDIT:.....  
EARNED INCOME CREDIT PER COMPUTER:.....  
EARNED INCOME CREDIT NONTAXABLE COMBAT PAY:.....  
SCHEDULE 8812 NONTAXABLE COMBAT PAY:.....  
EXCESS SOCIAL SECURITY & RRTA TAX WITHHELD:.....  
SCHEDULE 8812 TOT SS/MEDICARE WITHHELD:.....  
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT:.....  
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT PER COMPUTER:.....  
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT VERIFIED:.....  
AMOUNT PAID WITH FORM 4868:.....  
FORM 2439 REGULATED INVESTMENT COMPANY CREDIT:.....  
FORM 4136 CREDIT FOR FEDERAL TAX ON FUELS:.....  
FORM 4136 CREDIT FOR FEDERAL TAX ON FUELS PER COMPUTER:.....  
HEALTH COVERAGE TX CR: F8885:.....  
FORM 8801 REFUNDABLE CREDIT FOR PRIOR YEAR MIN. TAX:.....  
FIRST TIME HOME BUYER CREDIT PER COMPUTER:.....  
FIRST TIME HOME BUYER CREDIT:.....  
FIRST TIME HOME BUYER CREDIT VERIFIED:.....  
PRIMARY NAP FIRST TIME HOME BUYER INSTALLMENT AMT:.....  
SECONDARY NAP FIRST TIME HOME BUYER INSTALLMENT AMT:.....  
FIRST TIME HOMEBUYER CREDIT REPAYMENT AMOUNT:.....  
FORM 2555 COMBINED EARNED INCOME AMOUNT PER COMPUTER:.....  
FORM 5405 TOTAL HOMEBUYERS CREDIT REPAYMENT PER COMPUTER:.....  
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER:.....  
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER (2):.....  
FORM 2439, 8801, and OTHER CREDIT TOTAL AMT:.....  
TOTAL PAYMENTS:.....  
TOTAL PAYMENTS PER COMPUTER:.....

Refund or Amount Owed

REFUND AMOUNT:.....





**Internal Revenue Service**  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 04-08-2016  
Response Date: 04-08-2016  
Tracking Number: [REDACTED]

Wage and Income Transcript

SSN Provided: [REDACTED]  
Tax Period Requested: December, 2013



023898

Form W-2 Wage and Tax Statement

Employer:  
Employer Identification Number (EIN): [REDACTED]  
[REDACTED]  
[REDACTED]

Employee:  
Employee's Social Security Number: [REDACTED]  
[REDACTED]  
[REDACTED]

Submission Type:.....Original document  
Wages, Tips and Other Compensation:.....[REDACTED]  
Federal Income Tax Withheld:.....[REDACTED]  
Social Security Wages:.....[REDACTED]  
Social Security Tax Withheld:.....[REDACTED]  
Medicare Wages and Tips:.....[REDACTED]  
Medicare Tax Withheld:.....[REDACTED]  
Social Security Tips:.....[REDACTED]  
Allocated Tips:.....[REDACTED]  
Dependent Care Benefits:.....[REDACTED]  
Deferred Compensation:.....[REDACTED]  
Code "Q" Nontaxable Combat Pay:.....[REDACTED]  
Code "W" Employer Contributions to a Health Savings Account:.....[REDACTED]  
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:.....[REDACTED]  
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:.....\$0.00  
Code "R" Employer's Contribution to MSA:.....\$0.00  
Code "S" Employer's Contribution to Simple Account:.....\$0.00  
Code "T" Expenses Incurred for Qualified Adoptions:.....\$0.00  
Code "V" Income from exercise of non-statutory stock options:.....\$0.00  
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:.....\$0.00  
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:.....\$0.00  
Code "DD" Cost of Employer-Sponsored Health Coverage:.....\$0.00  
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:.....\$0.00  
Third Party Sick Pay Indicator:.....Unanswered  
Retirement Plan Indicator:.....Yes  
Statutory Employee:.....Not Statutory Employee  
W2 Submission Type:.....Original  
W2 WHC SSN Validation Code:.....

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

# Request for Copy of Tax Return

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506, visit [www.irs.gov/form4506](http://www.irs.gov/form4506).**

**Tip.** You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." or call 1-800-908-9946.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5</b> If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**Caution:** If the tax return is being mailed to a third party, ensure that you have filled in lines 6 and 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax return to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your return information, you can specify this limitation in your written agreement with the third party.

**6 Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ \_\_\_\_\_

**Note:** If the copies must be certified for court or administrative proceedings, check here

**7 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

\_\_\_\_\_

\_\_\_\_\_

<b>8 Fee.</b> There is a \$50 fee for each return requested. <b>Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order.</b>	
<b>a</b> Cost for each return . . . . .	\$ 50.00
<b>b</b> Number of returns requested on line 7 . . . . .	
<b>c</b> Total cost. Multiply line 8a by line 8b . . . . .	\$
<b>9</b> If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here <input type="checkbox"/>	

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note:** For tax returns being sent to a third party, this form must be received within 120 days of the signature date.

**Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506.** See instructions.

Phone number of taxpayer on line 1a or 2a

**Sign Here**

Signature (see instructions)	Date
Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about Form 4506 and its instructions, go to [www.irs.gov/form4506](http://www.irs.gov/form4506). Information about any recent developments affecting Form 4506, Form 4506-T and Form 4506T-EZ will be posted on that page.

**General Instructions**

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Purpose of form.** Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

**How long will it take?** It may take up to 75 calendar days for us to process your request.

**Tip.** Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of nonfiling, and records of account.

**Automated transcript request.** You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." or call 1-800-908-9946.

**Where to file.** Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year or period and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

**Chart for individual returns (Form 1040 series)**

**If you filed an individual return and lived in:**

**Mail to:**

Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service  
RAIVS Team  
Stop 6716 AUSC  
Austin, TX 73301

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

Internal Revenue Service  
RAIVS Team  
Stop 37106  
Fresno, CA 93888

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Internal Revenue Service  
RAIVS Team  
Stop 6705 P-6  
Kansas City, MO 64999

**Chart for all other returns**

**If you lived in or your business was in:**

**Mail to:**

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service  
RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service  
RAIVS Team  
P.O. Box 145500  
Stop 2800 F  
Cincinnati, OH 45250

**Specific Instructions**

**Line 1b.** Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, please include it on this line 3.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note:** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

**Signature and date.** Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.



**CAUTION** You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

**Individuals.** Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506 but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

**Privacy Act and Paperwork Reduction Act**

**Notice.** We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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 section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.;** **Preparing the form, 16 min.;** and **Copying, assembling, and sending the form to the IRS, 20 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.



**Request for Transcript of Tax Return**

OMB No. 1545-1872

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506-T, visit [www.irs.gov/form4506t](http://www.irs.gov/form4506t).**

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5</b> If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**Caution:** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

**6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ \_\_\_\_\_

**a Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . .

**b Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . . . . .

**c Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . .

**7 Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . . . .

**8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. 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 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . . . . .

**Caution:** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

|     /     /     |     /     /     |     /     /     |     /     /     |

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

**Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T.** See instructions.

Phone number of taxpayer on line 1a or 2a \_\_\_\_\_

**Sign Here** ▶ \_\_\_\_\_  
 Signature (see instructions) Date

▶ \_\_\_\_\_  
 Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ \_\_\_\_\_  
 Spouse's signature Date

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about Form 4506-T and its instructions, go to [www.irs.gov/form4506t](http://www.irs.gov/form4506t). Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

**General Instructions**

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Purpose of form.** Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

**Note:** If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

**Tip.** Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

**Automated transcript request.** You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

**Where to file.** Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

**Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)**

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301  512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888  559-456-7227
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999  816-292-6102

**Chart for all other transcripts**

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409  801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250  859-669-3592

**Line 1b.** Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.


**Line 3.** Enter your current address. If you use a P.O. box, include it on this line.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note:** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

**Line 6.** Enter only one tax form number per request.

**Signature and date.** Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

 You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

**Individuals.** Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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 section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.



# ATTACHMENT 2

W-2s

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ 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		12a See instructions for box 12
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
15 State Employer's state ID number			16 State wages, tips, etc.		17 State income tax	
					18 Local wages, tips, etc.	
					19 Local income tax	
					20 Locality name	

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10134D

**Do Not Cut, Fold, or Staple Forms on This Page**

22222		a Employee's social security number 111-11-1111		OMB No. 1545-0008				
b Employer identification number (EIN) 99-9999999			1 Wages, tips, other compensation 106000.00		2 Federal income tax withheld 14000.00			
c Employer's name, address, and ZIP code  Employer Name, Inc. 1234 Main Street Anycity, TX 76543			3 Social security wages 118500.00		4 Social security tax withheld 7347.00			
			5 Medicare wages and tips 128000.00		6 Medicare tax withheld 1856.00			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial Ellen L		Last name Employee		Suff.		11 Nonqualified plans		12a W   7500.00
f Employee's address and ZIP code  567 Pine Street Anytown, TX 78910		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		14 Other		12b DD   11000.00		12c D   22000.00
						12d		
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

2015

Department of the Treasury—Internal Revenue Service

Details regarding Ellen Employee's 2015 earnings and W-2:

Ellen is a high earner, earning more than the maximum wages subject to Social Security taxes. She and her employer share the cost of her family's health insurance. She has a health savings account (HSA) to which her employer makes contributions. She contributes to a 401(K) to which her employer also contributes. She is over 50, and so can contribute "catch-up" amounts in both her HSA and her 401(K). She receives periodic bonuses.

Gross pay	\$140,000	not on W-2
Less: health insurance paid by Ellen	(\$5,000)	not on W-2
Less: health savings account contributions made by Ellen	(\$7,000)	not on W-2
Medicare wages and tips	\$128,000	W-2 Box 5
Less: 401(K) contributions made by Ellen	(\$22,000)	W-2 Box 12 Code D
Wages, tips, other compensation	\$106,000	W-2 Box 1
Other amounts which appear on Ellen's W-2:		
Federal income tax withheld	\$14,000	W-2 Box 2
Social security wages - maximum for 2015	\$118,500	W-2 Box 3
Social security tax withheld (6.2% of Social security wages)	\$7,347	W-2 Box 4
Medicare tax withheld (1.45% of Medicare wages)	\$1,856	W-2 Box 6
Retirement plan checked: Ellen participates in Employer's plan		
HSA: total contributions by both Ellen and Employer	\$7,500	W-2 Box 12 Code W
Insurance: total paid by both Ellen and Employer	\$11,000	W-2 Box 12 Code DD
What we don't know from Ellen's W-2:		
Gross wages, pay rate, amount of regular pay and amount of bonuses		
HSA: split between Ellen's contributions and Employer's contributions		
Insurance: split between Ellen's payments and Employer's payments		
401(K): Employer's match, % or amount		

22222		a Employee's social security number 222-22-2222		OMB No. 1545-0008	
b Employer identification number (EIN) 99-9999999			1 Wages, tips, other compensation 50000.00		2 Federal income tax withheld 2300.00
c Employer's name, address, and ZIP code  Employer Name, Inc. 1234 Main Street Anycity, TX 76543			3 Social security wages 50000.00		4 Social security tax withheld 3100.00
			5 Medicare wages and tips 50000.00		6 Medicare tax withheld 725.00
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Steven R		Last name Staff	Suff.	11 Nonqualified plans	
f Employee's address and ZIP code  89 Road Ave. Anycity, TX 76540			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a DD   11000.00
			14 Other		12b
					12c
15 State Employer's state ID number			16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.
					19 Local income tax
					20 Locality name

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

2015

Department of the Treasury—Internal Revenue Service

<b>Details regarding Steven Staff's 2015 earnings and W-2:</b>		
Steven's W-2 shows identical amounts for all three types of wages (Boxes 1, 3, 5): Wages (subject to income tax), Social security, and Medicare. Steven receives hourly pay and has no other form of compensation. He occasionally works overtime. He and his employer share the cost of his family's health insurance. He does not participate in the Employer's 401(K).		
Gross pay	\$55,000	not on W-2
Less: health insurance paid by Steven	(\$5,000)	not on W-2
Medicare wages and tips		W-2 Box 5
Social security wages	\$50,000	W-2 Box 3
Wages, tips, other compensation		W-2 Box 1
<b>Other amounts which appear on Steven's W-2:</b>		
Federal income tax withheld	\$2,300	W-2 Box 2
Social security tax withheld (6.2% of Social security wages)	\$3,100	W-2 Box 4
Medicare tax withheld (1.45% of Medicare wages)	\$725	W-2 Box 6
Insurance: total paid by both Steven and Employer	\$11,000	W-2 Box 12 Code DD
<b>What we don't know from Steven's W-2:</b>		
Gross wages, pay rate, amount of regular pay and amount of overtime		
Even when all three wages boxes (1, 3, 5) are the same, we don't necessarily know gross wages.		
Insurance: split between Steven's payments and Employer's payments		

# ATTACHMENT 3

## SOCIAL SECURITY STATEMENTS



Your payment would be about  
**\$1,762 a month**  
 at full retirement age

WANDA WORKER  
 456 ANYWHERE AVENUE  
 MAINTOWN, USA 11111-1111

January 2, 2016

## Your Social Security Statement

Your *Social Security Statement* tells you about **how much you or your family would receive** in disability, survivor, or retirement benefits. It also includes our record of your lifetime earnings. Check out your earnings history, and **let us know right away if you find an error**. This is important because we base your benefits on our record of your lifetime earnings.

Social Security benefits are not **intended to be your only source of income when you retire**. On average, Social Security will replace about 40 percent of your annual pre-retirement earnings. You will need other savings, investments, pensions, or retirement accounts to make sure you have enough money to live comfortably when you retire.

To view your *Statement* online anytime, create a **my Social Security account** at [myaccount.socialsecurity.gov](http://myaccount.socialsecurity.gov).

To view your *Social Security Statement* online anytime create a **my Social Security** account today!



**my Social Security**  
[myaccount.socialsecurity.gov](http://myaccount.socialsecurity.gov)

Carolyn W. Colvin  
 Acting Commissioner

Follow the Social Security Administration at these social media sites.





## Your Estimated Benefits

<b>*Retirement</b>	You have earned enough credits to qualify for benefits. At your current earnings rate, if you continue working until...	
	your full retirement age (67 years), your payment would be about.....	\$ 1,762 a month
	age 70, your payment would be about .....	\$ 2,196 a month
	age 62, your payment would be about .....	\$ 1,215 a month
<b>*Disability</b>	You have earned enough credits to qualify for benefits. If you became disabled right now, your payment would be about.....	\$ 1,596 a month
<b>*Family</b>	If you get retirement or disability benefits, your spouse and children also may qualify for benefits.	
<b>*Survivors</b>	You have earned enough credits for your family to receive survivors benefits. If you die this year, certain members of your family may qualify for the following benefits:	
	Your child .....	\$ 1,231 a month
	Your spouse who is caring for your child.....	\$ 1,231 a month
	Your spouse, if benefits start at full retirement age.....	\$ 1,641 a month
	Total family benefits cannot be more than .....	\$ 3,043 a month
	Your spouse or minor child may be eligible for a special one-time death benefit of \$255.	
<b>Medicare</b>	You have enough credits to qualify for Medicare at age 65. Even if you do not retire at age 65, be sure to contact Social Security three months before your 65th birthday to enroll in Medicare.	
	<b>* Your estimated benefits are based on current law. Congress has made changes to the law in the past and can do so at any time. The law governing benefit amounts may change because, by 2034, the payroll taxes collected will be enough to pay only about 79 percent of scheduled benefits.</b>	
	<b>We based your benefit estimates on these facts:</b>	
	Your date of birth (please verify your name on page 1 and this date of birth) .....	April 5, 1976
	Your estimated taxable earnings per year after 2016 .....	\$47,923
	Your Social Security number (only the last four digits are shown to help prevent identity theft).....	XXX-XX-1234

## How Your Benefits Are Estimated

To qualify for benefits, you earn “credits” through your work — up to four each year. This year, for example, you earn one credit for each \$1,260 of wages or self-employment income. When you’ve earned \$5,040, you’ve earned your four credits for the year. Most people need 40 credits, earned over their working lifetime, to receive retirement benefits. For disability and survivors benefits, young people need fewer credits to be eligible.

We checked your records to see whether you have earned enough credits to qualify for benefits. If you haven’t earned enough yet to qualify for any type of benefit, we can’t give you a benefit estimate now. If you continue to work, we’ll give you an estimate when you do qualify.

**What we assumed** — If you have enough work credits, we estimated your benefit amounts using your average earnings over your working lifetime. For 2016 and later (up to retirement age), we assumed you’ll continue to work and make about the same as you did in 2014 or 2015. We also included credits we assumed you earned last year and this year.

Generally, the older you are and the closer you are to retirement, the more accurate the retirement estimates will be because they are based on a longer work history with fewer uncertainties such as earnings fluctuations and future law changes. We encourage you to use our online Retirement Estimator at [www.socialsecurity.gov/estimator](http://www.socialsecurity.gov/estimator) to obtain immediate and personalized benefit estimates.

We can’t provide your actual benefit amount until you apply for benefits. **And that amount may differ from the estimates stated above because:**

- (1) Your earnings may increase or decrease in the future.
- (2) After you start receiving benefits, they will be adjusted for cost-of-living increases.

- (3) Your estimated benefits are based on current law. **The law governing benefit amounts may change.**
- (4) Your benefit amount may be affected by **military service, railroad employment or pensions earned through work on which you did not pay Social Security tax.** Visit [www.socialsecurity.gov](http://www.socialsecurity.gov) to learn more.

**Windfall Elimination Provision (WEP)** — In the future, if you receive a pension from employment in which you do not pay Social Security taxes, such as some federal, state or local government work, some nonprofit organizations or foreign employment, and you also qualify for your own Social Security retirement or disability benefit, your Social Security benefit may be reduced, but not eliminated, by WEP. The amount of the reduction, if any, depends on your earnings and number of years in jobs in which you paid Social Security taxes, and the year you are age 62 or become disabled. For more information, please see *Windfall Elimination Provision* (Publication No. 05-10045) at [www.socialsecurity.gov/WEP](http://www.socialsecurity.gov/WEP).

**Government Pension Offset (GPO)** — If you receive a pension based on federal, state or local government work in which you did not pay Social Security taxes and you qualify, now or in the future, for Social Security benefits as a current or former spouse, widow or widower, you are likely to be affected by GPO. If GPO applies, your Social Security benefit will be reduced by an amount equal to two-thirds of your government pension, and could be reduced to zero. Even if your benefit is reduced to zero, you will be eligible for Medicare at age 65 on your spouse’s record. To learn more, please see *Government Pension Offset* (Publication No. 05-10007) at [www.socialsecurity.gov/GPO](http://www.socialsecurity.gov/GPO).

# Your Earnings Record

Years You Worked	Your Taxed Social Security Earnings	Your Taxed Medicare Earnings
1992	673	673
1993	1,619	1,619
1994	2,870	2,870
1995	4,900	4,900
1996	6,795	6,795
1997	8,612	8,612
1998	10,886	10,886
1999	14,295	14,295
2000	17,809	17,809
2001	20,502	20,502
2002	22,706	22,706
2003	25,106	25,106
2004	28,004	28,004
2005	30,551	30,551
2006	33,369	33,369
2007	36,150	36,150
2008	38,126	38,126
2009	38,519	38,519
2010	40,322	40,322
2011	42,382	42,382
2012	44,423	44,423
2013	45,678	45,678
2014	47,923	47,923
2015	Not yet recorded	

You and your family may be eligible for valuable benefits:

When you die, your family may be eligible to receive survivors benefits.

Social Security may help you if you become disabled—even at a young age.

A young person who has worked and paid Social Security taxes in as few as two years can be eligible for disability benefits.

Social Security credits you earn move with you from job to job throughout your career.

## Total Social Security and Medicare taxes paid over your working career through the last year reported on the chart above:

Estimated taxes paid for Social Security:

You paid: \$33,055  
Your employers paid: \$34,857

Estimated taxes paid for Medicare:

You paid: \$8,152  
Your employers paid: \$8,152

**Note: Currently, you and your employer each pay a 6.2 percent Social Security tax on up to \$118,500 of your earnings and a 1.45\* percent Medicare tax on all your earnings. If you are self-employed, you pay the combined employee and employer amount, which is a 12.4 percent Social Security tax on up to \$118,500 of your net earnings and a 2.9\* percent Medicare tax on your entire net earnings.**

\*If you have earned income of more than \$200,000 (\$250,000 for married couples filing jointly), you must pay 0.9 percent more in Medicare taxes.

## Help Us Keep Your Earnings Record Accurate

You, your employer and Social Security share responsibility for the accuracy of your earnings record. Since you began working, we recorded your reported earnings under your name and Social Security number. We have updated your record each time your employer (or you, if you're self-employed) reported your earnings.

Remember, it's your earnings, not the amount of taxes you paid or the number of credits you've earned, that determine your benefit amount. When we figure that amount, we base it on your average earnings over your lifetime. If our records are wrong, you may not receive all the benefits to which you're entitled.

**Review this chart carefully** using your own records to make sure our information is correct and that we've recorded each year you worked. You're the only person who can look at the earnings chart and know whether it is complete and correct.

Some or all of your earnings from **last year** may not be shown on your *Statement*. It could be that we still were

processing last year's earnings reports when your *Statement* was prepared. Your complete earnings for last year will be shown on next year's *Statement*. **Note:** If you worked for more than one employer during any year, or if you had both earnings and self-employment income, we combined your earnings for the year.

**There's a limit on the amount of earnings on which you pay Social Security taxes each year.** The limit increases yearly. Earnings above the limit will not appear on your earnings chart as Social Security earnings. (For Medicare taxes, the maximum earnings amount began rising in 1991. Since 1994, **all** of your earnings are taxed for Medicare.)

**Call us right away at 1-800-772-1213** (7 a.m.–7 p.m. your local time) if any earnings for years **before last year** are shown incorrectly. Please have your W-2 or tax return for those years available. (If you live outside the U.S., follow the directions at the bottom of page 4.)



# Some Facts About Social Security

## About Social Security and Medicare...

Social Security pays retirement, disability, family and survivors benefits. Medicare, a separate program run by the Centers for Medicare & Medicaid Services, helps pay for inpatient hospital care, nursing care, doctors' fees, drugs, and other medical services and supplies to people age 65 and older, as well as to people who have been receiving Social Security disability benefits for two years or more. Medicare does not pay for long-term care, so you may want to consider options for private insurance. Your Social Security covered earnings qualify you for both programs. For more information about Medicare, visit [www.medicare.gov](http://www.medicare.gov) or call **1-800-633-4227** (TTY **1-877-486-2048** if you are deaf or hard of hearing).

**Retirement** — If you were born before 1938, your full retirement age is 65. Because of a 1983 change in the law, the full retirement age will increase gradually to 67 for people born in 1960 and later.

Some people retire before their full retirement age. You can retire as early as 62 and take benefits at a reduced rate. If you work after your full retirement age, you can receive higher benefits because of additional earnings and credits for delayed retirement.

**Disability** — If you become disabled before full retirement age, you can receive disability benefits after six months if you have:

- enough credits from earnings (depending on your age, you must have earned six to 20 of your credits in the three to 10 years before you became disabled); and
- a physical or mental impairment that's expected to prevent you from doing "substantial" work for a year or more or result in death.

If you are filing for disability benefits, please let us know if you are on active military duty or are a recently discharged veteran, so that we can handle your claim more quickly.

**Family** — If you're eligible for disability or retirement benefits, your current or divorced spouse, minor children or adult children disabled before age 22 also may receive benefits. Each may qualify for up to about 50 percent of your benefit amount.

**Survivors** — When you die, certain members of your family may be eligible for benefits:

- your spouse age 60 or older (50 or older if disabled, or any age if caring for your children younger than age 16); and
- your children if unmarried and younger than age 18, still in school and younger than 19 years old, or adult children disabled before age 22.

If you are divorced, your ex-spouse could be eligible for a widow's or widower's benefit on your record when you die.

**Extra Help with Medicare** — If you know someone who is on Medicare and has limited resources and income, Extra Help is available for prescription drug costs. The Extra Help can help pay the monthly premiums, annual deductibles and prescription co-payments. To learn more or to apply, visit [www.socialsecurity.gov](http://www.socialsecurity.gov) or call **1-800-772-1213** (TTY **1-800-325-0778**).

## Receive benefits and still work...

You can work and still get retirement or survivors benefits. If you're younger than your full retirement age, there are limits on how much you can earn without affecting your benefit amount. When you apply for benefits, we'll tell you what the limits are and whether work would affect your monthly benefits. When you reach full retirement age, the earnings limits no longer apply.

## Before you decide to retire...

Carefully consider the advantages and disadvantages of early retirement. If you choose to receive benefits before you reach full retirement age, your monthly benefits will be reduced.

To help you decide the best time to retire, we offer a free publication, *When To Start Receiving Retirement Benefits* (Publication No. 05-10147), that identifies the many factors you should consider before applying. Most people can receive an estimate of their benefit based on their actual Social Security earnings record by going to [www.socialsecurity.gov/estimator](http://www.socialsecurity.gov/estimator). You also can calculate future retirement benefits by using the Social Security Benefit Calculators at [www.socialsecurity.gov](http://www.socialsecurity.gov).

Other helpful free publications include:

- *Retirement Benefits* (No. 05-10035)
- *Understanding The Benefits* (No. 05-10024)
- *Your Retirement Benefit: How It Is Figured* (No. 05-10070)
- *Windfall Elimination Provision* (No. 05-10045)
- *Government Pension Offset* (No. 05-10007)
- *Identity Theft And Your Social Security Number* (No. 05-10064)

We also have other leaflets and fact sheets with information about specific topics such as military service, self-employment or foreign employment. You can request Social Security publications at our website, [www.socialsecurity.gov](http://www.socialsecurity.gov), or by calling us at **1-800-772-1213**. Our website has a list of frequently asked questions that may answer questions you have. We have easy-to-use online applications for benefits that can save you a telephone call or a trip to a field office.

You also may qualify for government benefits outside of Social Security. For more information on these benefits, visit [www.benefits.gov](http://www.benefits.gov).

**If you need more information** — Contact any Social Security office, or call us toll-free at **1-800-772-1213**. (If you are deaf or hard of hearing, you may call our TTY number, **1-800-325-0778**.) If you have questions about your personal information, you must provide your complete Social Security number. If you are in the United States, you also may write to the Social Security Administration, Office of Earnings Operations, P.O. Box 33026, Baltimore, MD 21290-3026. If you are outside the United States, please write to the Office of International Operations, P.O. Box 17769, Baltimore, MD 21235-7769, USA.

Following are the screens you will see when entering [www.ssa.gov](http://www.ssa.gov) to request a Social Security Earnings Statement. We have outlined in red the options you should click. Begin with [www.ssa.gov](http://www.ssa.gov)

### HOW TO REQUEST SUMMARY SOCIAL SECURITY STATEMENT

The screenshot shows the Social Security Administration's official website. At the top, there is a navigation bar with links for Accessibility, Contact Us, FAQs, Español, Other Languages, and Sign In. Below this is a search bar and a main menu with categories like Home, Numbers & Cards, Benefits, Information for..., Business & Government, and Our Agency. The main content area features a large banner with a woman thinking, titled "How much could I get from Social Security? Create a my Social Security account today and find out". To the right of this banner are four service tiles: "Apply for Retirement", "Apply for Disability", "Get a benefit verification letter", and "Change of Address". Below the banner are four circular icons representing "80th Anniversary", "Online Services", "Retirement Estimator", and "FAQs". A red box highlights the "Sign up for my Social Security" button, with a red arrow pointing to it from the left. Below this are sections for "News" and "Blog". The "News" section has a headline "Law Does Not Provide for a Social Security Cost-of-Living Adjustment for 2016". The "Blog" section has a headline "Retiring Online is the Cat's Meow". At the bottom, there are three more tiles: "The Faces and Facts of Disability", "Anti-Fraud", and "Vision 2025".



my Social Security - Sign In Or Create An Account



Get your free personal online my Social Security account today!

You probably plan to receive Social Security benefits someday. Maybe you already do. Either way, you'll want a my Social Security account to:

- Keep track of your earnings and verify them every year;
- Get an estimate of your future benefits if you are still working;
- Get a letter with proof of your benefits if you currently receive them; and
- Much more!

Setting up an account is quick, secure, and easy. Join the millions and create an account now!

[Create an Account](#)
[Sign In](#)
[Enter Activation Code](#)

Sign in if you already have created an account.

Otherwise select "Create an Account".

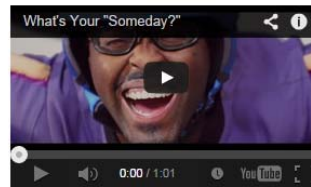
Full list of services and information on how to create an account now

- > If you receive benefits or have Medicare, you can:
- > If you do not receive benefits, you can:
- > How do I create a my Social Security Online account?
- > How do I finish creating an account with an "activation code" I received from Social Security?

Note

You can only create a my Social Security account using your own personal information and for your own exclusive use. You cannot create or use an account on behalf of another person, even if you have that person's written permission. You can never share the use of your account with anyone else under any circumstances. Unauthorized use of this service is a misrepresentation of your identity to the federal government and could subject you to criminal or civil penalties, or both.

Join The Millions!



Privacy and Security

How We Verify and Protect Your Identity

Internet Phishing Alert

Can I create a my Social Security account if I have a security freeze or a fraud alert on my Experian credit report?

Related Information

How To Create An Online Account

What You Can Do Online

Information for Groups and Organizations

Important Information

- Accessibility
- FOIA
- Glossary
- Privacy
- Report Fraud, Waste or Abuse
- Site Map
- Website Policies

Related Sites

- Benefits.gov
- Disability.gov
- Healthcare.gov
- MyMoney.gov
- Regulations.gov
- USA.gov
- Other Government Sites

Social Media Hub

[Facebook](#)
[Get Updates](#)

[Twitter](#)
[Podcasts](#)

[Google+](#)
[Photoblog](#)

[YouTube](#)
[Webinars](#)

[Pinterest](#)

SSA Sign In or Create an Account x

https://secure.ssa.gov/RIL/SIView.do

Text Size Accessibility Help

**Social Security**  
The Official Website of the U.S. Social Security Administration

OMB No. 0960-0789  
Paperwork Reduction Act

### Sign In or Create an Account

#### New Users

You must be able to verify some information about yourself and:

- Have a valid E-mail address.
- Have a Social Security number.
- Have a U.S. mailing address, and
- Be at least 18 years of age.

You can create an account only to gain access to your own personal information. You cannot use this online service to access the records of a person.

- With whom you have a business relationship.
- For whom you are a representative payee, or
- For whom you are an appointed representative.

Unauthorized use of this service may subject you to criminal or civil penalties, or both.

[Create An Account](#) [Learn More](#)

#### Existing Users

Username:  [Forgot Username](#)

Password:  [Forgot Password](#)

[Sign In](#)


Are you now, or have you ever been a victim of domestic violence? Identify them? Do you have other concerns? You can block electronic access to your information at any time, for any reason.

Select Create An Account or sign in if you are an existing user.

SSA Create an Account, Create x

https://secure.ssa.gov/RIR/CatsView.do

Text Size Accessibility Help

 **Social Security**  
The Official Website of the U.S. Social Security Administration

**Create an Account** OMB No. 0960-0789  
Paperwork Reduction Act

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**Terms of Service**

**You must be able to verify some information about yourself and:**

- Have a valid E-mail address.
- Have a Social Security number.
- Have a U.S. mailing address, and
- Be at least 18 years of age.

You can create an account only to gain access to your own personal information. Even with a person's written consent, you cannot use this online service to access the records of a person:

- With whom you have a business relationship; or
- For whom you are an appointed representative.

Unauthorized use of this service may subject you to criminal or civil penalties, or both.

**What will we do with your information?**

We use the information you give us to verify your identity. We verify the information you give us against our records. We also use Experian, an external authentication service provider, to help us verify your identity. Experian verifies the information you give us against their records. We do not share your Social Security number with Experian. Experian keeps your information only for the time period permitted by Federal laws, Regulations, or guidelines. We use Experian's fraud prevention services to protect you from identity theft.

When we make a verification request to establish your account, Experian may use information from your credit report to help verify your identity. As a result, you may see an entry called a "soft inquiry" on your Experian credit report. This will show an inquiry by the Social Security Administration with our address and the date of the request. Soft inquiries do not affect your credit score, and you do not incur any charges related to them. Soft inquiries are displayed in the version of the credit profile viewable only to consumers and are not reported to lenders. The soft inquiry will not appear on your credit report from Equifax or TransUnion, and will generally be removed from your Experian credit report after 25 months. Once you have registered for an online account, you will not generate additional soft inquiries by logging in to access our services.

**What happens if you provide false information or misuse this service?**

You may be subject to criminal or civil penalties, or both, if you provide false or misleading statements to sign in or create an account or engage in unauthorized use of this service.

**Who is responsible if the device you are using is not adequately safeguarded?**

You assume responsibility for the disclosure of your personal information if the computer or other device that you are using to access the MySocialSecurity application does not adequately safeguard your information. You also understand that Social Security is not responsible for the disclosure of your information due to your negligence or for the wrongful acts of others.

I agree to the Terms of Service.


**Next**  You must click to agree to the Terms of Service, then click Next.



SSA Create an Account, Step 1 x

https://secure.ssa.gov/RIR/Cats.do

Text Size Accessibility Help



# Social Security

The Official Website of the U.S. Social Security Administration

## Create an Account

If you are a first time user, this is the beginning of the questions you must respond to in order to establish your identity, create your account, and then print your Social Security Earnings Statement.

1 Verify your Identity 2 Secure your Identity 3 Create your Account

### Please tell us who you are

**Your Name:**  
As shown on your Social Security card.

First M.I. Last Suffix

**Social Security Number (SSN):**

**Date of Birth:**

Month Day Year

**Home Address:**  
We cannot accept a business address unless it is also the place where you live. The information you provide here will not update any information we have on file.

Street Line 1: Street Line 2:

City/Town: State/Territory: ZIP Code:


**Primary Phone:**  
We only need this to verify your identity.

10-digit Number

### Add extra security

You may add an extra level of security to your account by receiving a text message on your cell phone each time you sign in. Would you like to add this extra security feature?

Yes, let's start now.  No, maybe later.



**Next** **Exit**

Social Security Itemized Statement of Earnings - Sample Page

All employers for the requested years are listed with the total Social Security wages reported for each year.

SSA-1826

ITEMIZED STATEMENT OF EARNINGS  
\* \* \* FOR SSN XXX-XX-XXXX \* \* \*

EMPLOYER NUMBER: [REDACTED]

Each section is for a different employer, listing their tax ID, name, and address.

YEAR	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
2002					\$1,004.56
2003					\$75.00

EMPLOYER NUMBER: [REDACTED]

YEAR	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
2002					\$56.70

EMPLOYER NUMBER: [REDACTED]

YEAR	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
2004					\$14,209.41
2005					\$16,525.60

EMPLOYER NUMBER: [REDACTED]

YEAR	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
2006					\$5,217.75

EMPLOYER NUMBER: [REDACTED]

YEAR	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
2007					\$32,934.00
2008					\$9,859.50

**REQUEST FOR SOCIAL SECURITY EARNINGS INFORMATION**

\*Use This Form If You Need

**1. Certified/Non-Certified Detailed Earnings Information**

Includes periods of employment or self-employment and the names and addresses of employers.

**OR****2. Certified Yearly Totals of Earnings**

Includes total earnings for each year but does not include the names and addresses of employers.

**DO NOT USE THIS FORM TO REQUEST YEARLY EARNINGS TOTALS**

Yearly earnings totals are FREE to the public if you do not require certification.

To obtain FREE yearly totals of earnings, visit our website at [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount).**Privacy Act Statement  
Collection and Use of Personal Information**

Section 205 of the Social Security Act, as amended, authorizes us to collect the information on this form. We will use the information you provide to identify your records and send the earnings information you request. Completion of this form is voluntary; however, failure to do so may prevent your request from being processed.

We rarely use the information in your earnings record for any purpose other than for determining your entitlement to Social Security benefits. However, we may use it for the administration and integrity of Social Security programs. We may also disclose information to another person or to another agency in accordance with approved routine uses, which include but are not limited to the following:

1. To enable a third party or an agency to assist Social Security in establishing rights to Social Security benefits and/or coverage;
2. To comply with Federal laws requiring the release of information from Social Security records (e.g., to the Government Accountability Office and Department of Veterans' Affairs);
3. To make determinations for eligibility in similar health and income maintenance programs at the Federal, State, and local level; and,
4. To facilitate statistical research, audit, or investigative activities necessary to assure the integrity and improvement of Social Security programs.

A complete list of routine uses for earnings information is available in our Systems of Records Notices entitled, the Earnings Recording and Self-Employment Income System (60-0059), the Master Beneficiary Record (60-0090), and the SSA-Initiated Personal Earnings and Benefit Estimate Statement (60-0224).

In addition, you may choose to pay for the earnings information you requested with a credit card. 31 C.F.R. Part 206 specifically authorizes us to collect credit card information. The information you provide about your credit card is voluntary. Providing payment information is only necessary if you are making payment by credit card. You do not need to fill out the credit card information if you choose another means of payment (for example, by check or money order). If you choose the credit card payment option, we will provide the information you give us to the banks handling your credit card account and the Social Security Administration's (SSA) account.

Routine uses applicable to credit card information, include but are not limited to:

(1) to enable a third party or an agency to assist Social Security to effect a salary or an administrative offset or to an agent of SSA that is a consumer reporting agency for preparation of a commercial credit report in accordance with 31 U.S.C. §§ 3711, 3717 and 3718; and (2) to a consumer reporting agency or debt collection agent to aid in the collection of outstanding debts to the Federal Government.

A complete list of routine uses for credit card information is available in our System of Records Notice entitled, the Financial Transactions of SSA Accounting and Finance Offices (60-0231). The notice, additional information regarding this form, routine uses of information, and our programs and systems is available on-line at [www.socialsecurity.gov](http://www.socialsecurity.gov) or at your local Social Security office.

**Paperwork Reduction Act Statement** - This information collection meets the requirements of 44 U.S.C. § 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 11 minutes to read the instructions, gather the facts, and answer the questions. **Send only comments relating to our time estimate above to:** SSA, 6401 Security Blvd, Baltimore, MD 21235-6401.



## REQUEST FOR SOCIAL SECURITY EARNINGS INFORMATION

1. Provide your name as it appears on your most recent Social Security card or the name of the individual whose earnings you are requesting.

First Name:                      Middle Initial:

Last Name:

Social Security Number (SSN)    -   -     One SSN per request

Date of Birth:   /   /     Date of Death:   /   /

Other Name(s) Used  
(Include Maiden Name)

2. What kind of earnings information do you need? (Choose **ONE** of the following types of earnings or SSA must return this request.)

**Itemized Statement of Earnings \$136**

(Includes the names and addresses of employers)

If you check this box, tell us why you need this information below.

Year(s) Requested:     to

Year(s) Requested:     to

Check this box if you want the earnings information **CERTIFIED** for an additional \$56.00 fee.

**Certified Yearly Totals of Earnings \$56**

(Does not include the names and addresses of employers)

Yearly earnings totals are FREE to the public if you do not require certification. To obtain FREE yearly totals of earnings, visit our website at [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount).

Year(s) Requested:     to

Year(s) Requested:     to

3. If you would like this information **sent to someone else**, please fill in the information below.

I authorize the Social Security Administration to release the earnings information to:

Name

Address

State

City

ZIP Code

4. I am the individual to whom the record pertains (or a person authorized to sign on behalf of that individual). I understand that any false representation to knowingly and willfully obtain information from Social Security records is punishable by a fine of not more than \$5,000 or one year in prison.

**Signature AND Printed Name of Individual or Legal Guardian**

SSA must receive this form within 120 days from the date signed

Date:   /   /

Relationship (if applicable, you must attach proof)

Daytime Phone:

Address

State

City

ZIP Code

Witnesses must sign this form **ONLY** if the above signature is by marked (X). If signed by mark (X), two witnesses to the signing who know the signee must sign below and provide their full addresses. Please print the signee's name next to the mark (X) on the signature line above.

1. Signature of Witness	2. Signature of Witness
Address (Number and Street, City, State and ZIP Code)	Address (Number and Street, City, State and ZIP Code)

## REQUEST FOR SOCIAL SECURITY EARNINGS INFORMATION

### INFORMATION ABOUT YOUR REQUEST

You may use this form to request earnings information for **only ONE** Social Security Number (SSN)

#### How do I get my earnings statement?

You must complete the attached form. Tell us the specific years of earnings you want, type of earnings record, and provide your mailing address. The itemized statement of earnings will be mailed to ONE address, therefore, if you want the statement sent to someone other than yourself, provide their address in section 3. Mail the completed form to SSA within 120 days of signature. If you sign with an "X", your mark must be witnessed by two impartial persons who must provide their name and address in the spaces provided. Select **ONE** type of earnings statement and include the appropriate fee.

##### 1. Certified/Non-Certified Itemized Statement of Earnings

This statement includes years of self-employment or employment and the names and addresses of employers.

##### 2. Certified Yearly Totals of Earnings

This statement includes the total earnings for each year requested but *does not* include the names and addresses of employers.

If you require one of each type of earnings statement, you must complete two separate forms. Mail each form to SSA with one form of payment attached to each request.

#### How do I get someone else's earnings statement?

You may get someone else's earnings information if you meet one of the following criteria, attach the necessary documents to show your entitlement to the earnings information and include the appropriate fee.

##### 1. Someone Else's Earnings

The natural or adoptive parent or legal guardian of a minor child, or the legal guardian of a legally declared incompetent individual, may obtain earnings information if acting in the best interest of the minor child or incompetent individual. You must include proof of your relationship to the individual with your request. The proof may include a birth certificate, court order, adoption decree, or other legally binding document.

##### 2. A Deceased Person's Earnings

You can request earnings information from the record of a deceased person if you are:

- The legal representative of the estate;
- A survivor (that is, the spouse, parent, child, divorced spouse of divorced parent); or
- An individual with a material interest (e.g., financial) who is an heir at law, next of kin, beneficiary under the will or donee of property of the decedent.

You must include proof of death and proof of your relationship to the deceased with your request.

#### Is There A Fee For Earnings Information?

Yes. We charge a \$136 fee for providing information for purposes unrelated to the administration of our programs.

##### 1. Certified or Non-Certified Itemized Statement of Earnings

In most instances, individuals request Itemized Statements of Earnings for purposes unrelated to our programs such as a private pension plan or personal injury suit. Bulk submitters may email [OCO.Pension.Fund@ssa.gov](mailto:OCO.Pension.Fund@ssa.gov) for an alternate method of obtaining itemized earnings information.

We will **certify** the itemized earnings information for an additional \$56.00 fee. Certification is usually not necessary unless you are specifically requested to obtain a certified earnings record.

Sometimes, there is no charge for itemized earnings information. If you have reason to believe your earnings are not correct (for example, you have previously received earnings information from us and it does not agree with your records), we will supply you with more detail for the year(s) in question. Be sure to show the year(s) involved on the request form and explain why you need the information. If you do not tell us why you need the information, we will charge a fee.

##### 2. Certified Yearly Totals of Earnings

We charge \$56 to certify yearly totals of earnings. However, if you do not want or need certification, you may obtain yearly totals **FREE** of charge at [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount). Certification is usually not necessary unless you are advised specifically to obtain a certified earnings record.

#### Method of Payment

##### This Fee Is Not Refundable. DO NOT SEND CASH.

You may pay by credit card, check or money order.

- Credit Card Instructions  
Complete the credit card section on page 4 and return it with your request form.
- Check or Money Order Instructions  
Enclose one check or money order per request form payable to the Social Security Administration and write the Social Security number in the memo.

#### How long will it take SSA to process my request?

Please allow SSA 120 days to process this request. After 120 days, you may contact 1-800-772-1213 to leave an inquiry regarding your request.

**REQUEST FOR SOCIAL SECURITY EARNINGS INFORMATION**

**• Where do I send my complete request?**

Mail the completed form, supporting documentation, and applicable fee to: <b>Social Security Administration</b> Division of Earnings Record Operations P.O. Box 33003 Baltimore, Maryland 21290-3003	If using private contractor such as FedEx mail form, supporting documentation and applicable fee to: <b>Social Security Administration</b> Division of Earnings Record Operations 6100 Wabash Ave. Baltimore, Maryland 21215
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**• How much do I have to pay for an Itemized Statement of Earnings?**

<b>Non-Certified</b> Itemized Statement of Earnings	<b>Certified</b> Itemized Statement of Earnings
\$136.00	\$192.00

**• How much do I have to pay for Certified Yearly Totals of Earnings?**

Certified yearly totals of earnings cost \$56.00. You may obtain non-certified yearly totals FREE of charge at [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount). Certification is usually not necessary unless you are specifically asked to obtain a certified earnings record.

**YOU CAN MAKE YOUR PAYMENT BY CREDIT CARD**

As a convenience, we offer you the option to make your payment by credit card. However, regular credit card rules will apply. You may also pay by check or money order. Make check payable to Social Security Administration.

CHECK ONE	<input type="checkbox"/> Visa <input type="checkbox"/> American Express <input type="checkbox"/> MasterCard <input type="checkbox"/> Discover
Credit Card Holder's Name (Enter the name from the credit card)	_____
Credit Card Holder's Address	_____
Daytime Telephone Number	( <input type="text"/> <input type="text"/> <input type="text"/> ) <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Credit Card Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Credit Card Expiration Date	_____ (MM/YY)
Amount Charged See above to select the correct fee for your request. Applicable fees are \$56, \$136, or \$192 SSA will return forms without the appropriate fee.	\$ _____
Credit Card Holder's Signature	_____

<b>DO NOT WRITE IN THIS SPACE OFFICE USE ONLY</b>	Authorization	
	Name	Date
	Remittance Control #	