

# Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

3525

Attach to Form 540, 540A, 540 2EZ, 540NR (Long or Short), or 540X.

1 Your first name, middle initial, and last name

2 Your SSN or ITIN

3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP Code)

**4 ENTER THE YEAR IN THE SPACE PROVIDED AT THE END OF THIS STATEMENT:** I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), retirement payments received, state income tax withheld, and disability insurance withheld by the employer or payer during the \_\_\_\_\_ taxable year.

5 Employer's or payer's name, address, city, state, and ZIP Code

6 Federal employer identification number (if known)

7 State income tax withheld (include the name of the state)

8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.

9 State Disability Insurance withheld

10 Dependent care benefits

11 Nonqualified plans

12 Gross distribution – Qualified plan distributions (IRA, pension, profit-sharing, etc.)

13 Taxable amount – Qualified plan distributions (IRA, pension, profit-sharing, etc.)

14 Capital gain (included in Box 13)

15 Other

16 How did you determine or estimate the amounts in items 7–15? Attach a copy of your supporting documents, such as your last pay stub or pay statement for the tax year showing the year-to-date totals.

17 Give the reason why Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement, was not furnished by your employer or payer, if known. Explain your efforts to obtain the form.

**Sign Here**

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

## Instructions for Form FTB 3525

### Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2009, and to the California Revenue and Taxation Code (R&TC).

## General Information

### Purpose

Use form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., as a substitute for federal Forms W-2, W-2c, and 1099-R when your employer or payer does not give you a Form W-2 or Form 1099-R, or when your employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach form FTB 3525 to your tax return.

You should always attempt to get Form W-2 or Form 1099-R from your employer or payer before contacting the Internal Revenue Service (IRS) or filing form FTB 3525. After February 14, 2013, you may call the IRS at 800.829.1040 if you still have not received Form W-2 or Form 1099-R.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing form FTB 3525.

**Note:** Retain a copy of form FTB 3525 for your records.

## Will I need to amend my tax return?

If you receive a Form W-2, Form W-2c, or Form 1099-R, after your tax return is filed with form FTB 3525, and the information differs from the information reported on your tax return, you must amend your tax return by filing Form 540X, Amended Individual Income Tax Return.

## Penalties

The Franchise Tax Board will challenge the claims of individuals who attempt to avoid or evade their tax liability by using form FTB 3525 in a manner other than as prescribed. Potential penalties for the improper use of form FTB 3525 include:

- Accuracy-related penalties equal to 20% of the amount of taxes that should have been paid.
- Civil fraud penalties equal to 75% of the amount of taxes that should have been paid.
- A civil penalty for filing a frivolous tax return or submitting a specified frivolous submission as described by the California Revenue and Taxation Code Section 19179 and Internal Revenue Code Section 6702.