# Undeliverable W2s




It is a common problem – what to do with W2s that have been returned. The law does not specifically address this issue. The IRS's only requirement is that all W2s that are returned must be kept on file for 4 years.

**In many organizations it is a best practice to do the following when a W2 is**

- Photocopy the envelope that was returned. This gives you information on the original postmark date as well as what the postal service is saying (no forwarding address etc). The original date it was mailed is important to show that the W2 was mailed on time originally (January 31).
- Using your Human Resources personnel files, follow up with emergency contact information to determine if there is a new mailing address. If there is – put the entire envelope into a new envelope and hand address it. Also keep a record of the new address for future use (common practice is to write the new address on the photocopy of the original returned envelope).
- If there is not a new address, document every attempt (on the photocopy of the envelope) you have made to contact this person. If all attempts fail, file the W2 in a folder with all returned W2s for that calendar year.
- If you are ever audited, or a prior employee was to call and ask for their W2 you will have all the information in one file and will have a record of what happened with the original and all attempts made to contact this person.

## UNDELIVERABLE FORMS W-2 AS PER IRS INSTRUCTIONS

Keep for 4 years any employee copies of Forms W-2 that you tried to but could not deliver. However, if the undelivered Form W-2 can be produced electronically through April 15th of the fourth year after the year at issue, you do not need to keep undeliverable employee copies. Do not send undeliverable employee copies of Forms W-2 to the Social Security Administration (SSA).