

GOVERNMENT OF THE DISTRICT OF COLUMBIA
D.C. Department of Human Resources

District Personnel Manual Issuance System

E-DPM Instruction No. 11B-80

This E-DPM instruction may be accessed electronically at www.dchr.dc.gov by clicking on the "District Personnel Manual" link; and the "Issuances" link for **Chapter(s): 11B**

SUBJECT: Procedures for Processing Back Pay

Date: October 4, 2011

This E-DPM instruction provides information on the rules and procedures on processing back pay.

BACK PAY

Applies to the computation, payment, and restoration of pay and benefits for the purpose of making an employee financially whole, when the employee, on the basis of an administrative determination, a timely appeal, grievance, or claim against the District government, is found to have undergone an unjustified or unwarranted personnel action.

I. Entitlement to Back Pay

An employee shall be entitled to back pay if all of the following actions have taken place:

- a. An official personnel action was taken which terminated or decreased all or part of the pay, allowance, or differential of an employee;
- b. The personnel action was made the subject of review by appropriate authority, either because of a timely appeal by the employee or because the appropriate authority, on its own initiative, decided to review the personnel action;
- c. The personnel action was found by the appropriate authority to be unjustified or unwarranted; and
- d. As a result of the above unjustified or unwarranted action, corrective action consistent with applicable law or regulation was taken as a consequence of the personnel action. See District of Columbia Municipal Regulations (DCMR) Title 6, Subtitle B, Chapter 11B § 1149.

Note: E-DPM instructions that are strictly procedural in nature have direct applicability only to agencies and employees under the personnel authority of the Mayor. Other personnel authorities or independent agencies may adopt any or all of these procedures or guidance materials for agencies and employees under their respective jurisdictions.

Inquiries: Legal and Compliance Administration, DCHR (202) 442-9700

Distribution: District Government Employees and the General Public

Retain Until Superseded

II. Conducting Back Pay Computation

- a. Upon authorization from the appropriate authority to correct the personnel action, an agency shall determine the employee's back pay entitlement by re-computing the period covered by the corrective action. The affected employee's pay and benefits (as prescribed by law or regulation) shall be re-computed as if the unjustified or unwarranted personnel action had not occurred.
- b. In computing the back pay an agency shall:
 - (1) Include, at the request of the employee, any annual or sick leave available to the employee for a period of incapacitation if the employee can establish that the period of incapacitation was the result of illness or injury.
 - (2) Offset and deduct (in the order shown in the order shown in section II(a)(3) of this issuance) from the gross, back pay award:
 - (i) Authorized deductions of the type that would have been made from the employee's pay (if paid when properly due) in accordance with the normal order of precedence for deductions from pay established by agency, subject to any applicable law or regulation, including, but not limited to, the following types of deductions, as applicable:
 - (1) Mandatory retirement contributions;
 - (2) Taxes as applicable: Federal, State, Social Security and Medicare;
 - (3) Health benefits premiums, if coverage continued during a period of erroneous retirement (with paid premiums recoverable by the retirement system) or are retroactively reinstated at the employee's election under 5 U.S.C. 8908(a);
 - (4) Life insurance premiums if,
 - Coverage continued during a period of erroneous retirement;
 - Coverage was stopped as a result of the processing of the erroneous unjustified or unwarranted personnel action or the employee suffered death or accidental dismemberment during that period in accordance with 5 U.S.C. 8706(d); or
 - Additional premiums are owed because of a retroactive increase in basic pay.
 - (ii) Any amounts earned by the employee from other employment (outside earnings) during the period covered by the personnel action being corrected. This includes any employment performed by the employee to replace the employment from which the employee was separated.

- (iii) Any erroneous payments received from the federal Civil Service Retirement System, Police and Fire Retirement System, or the District or Federal government as a result of the unjustified or unwarranted personnel action, in which case, the erroneous payments shall be returned to the appropriate system.
- (3) In offsetting erroneous payments under section III(b)(2) of this issuance, the agency must recover payments from the back pay award in the following order:
- (a) Retirement annuity payments (i.e. gross annuity less deductions for life insurance and health benefits premiums, if those premiums can be recovered by the affected retirement system from the insurance carrier);
 - (b) Refunds of retirement contributions (i.e., gross refund before any deductions);
 - (c) Severance pay (i.e., gross payments before any deductions);
 - (d) District Unemployment Compensation; or
 - (e) Any lump-sum payment for annual or universal leave (i.e., gross payment before deductions).
- c. Any indebtedness remaining after liquidation of back pay is subject to waiver by either:
- (1) Chapter 29 of the D.C. personnel regulations, Employee Indebtedness; or
 - (2) The U.S. Office of Personnel Management, for the employee's indebtedness to the Civil Service Retirement System.
- d. The computation shall not include the following:
- (1) Any period during which the employee was not ready and able to perform his or her job because of an incapacitating illness, except that the agency shall grant, upon the request of and documentation by the employee, any sick leave or annual leave to his or her credit to cover the period of incapacitation;
 - (2) Any period during which the employee was unavailable for the performance of his or her job;
 - (3) Overtime pay; or
 - (4) Any period after one (1) year from the date of the unjustified or unwarranted personnel action where it is determined that an employee has not actively sought employment.

III. Processing Back Pay

a. Agency Responsibilities

Human resource staff in subordinate agencies under the personnel authority of the Mayor will be responsible for the completion and submission to the D.C. Department of Human Resources (DCHR) of the following required documentation:

(1) Signed memorandum (see attachment 2) authorizing the processing of the settlement agreement and/or final decision;
(2) Copy of the final decision on: Settlement Agreement, Court Decision, Agency Ruling, or Arbitration Decision;
(3) Completed D.C. Standard Form 11B-11, Request for Back Pay Form and supporting documentation (see attachment 3);
(4) Certified Back Pay Worksheet (see attachment 4);
(5) Submission of required Notification of Personnel Actions Forms (SF-50s) and supporting documentation in accordance with section 3.b. of the instruction;
(6) Notarized Statement of Outside Earnings (see attachment 5);
(7) Benefits Restoration Agreement Form (see attachment 6);
(8) Form 4506-T, Request for Transcript of Tax Return (see attachment 7); and
(9) City Administrator's Pay Action Approval. This requirement is in effect due to hiring control measures implemented by the Office of the City Administrator.

b. D.C. Department of Human Resources Responsibilities

(1) Upon completion of the required personnel action(s) impacting the unwarranted or unjustified action, DCHR will coordinate with the agency human resource staff to ensure the following are accomplished:

(1) The following personnel actions are submitted when an employee is <u>restored to duty</u> following a wrongful separation:
(a) A copy of the original unwarranted or unjustified personnel action;
(b) A personnel action canceling the unwarranted or unjustified personnel action. The remarks on the cancellation of separation personnel action, at a minimum, shall state the following: " <i>Retroactive restoration after appeal or Retroactive restoration by corrective action by agency,</i> " as appropriate; (insert date of returned to active duty); " <i>Entitled to back pay</i> " and " <i>This cancels personnel action # _____, approved (Date).</i> "
(c) Personnel action(s) for any missed within-grade increase(s) and salary increase(s) covering the period of the settlement agreement; and
(d) A reinstatement personnel action that includes an official position description, position number and job code. The remarks on the reinstatement personnel action, at a minimum, shall state the following: " <i>Reinstatement eligibility based on [add type of appointment] with [insert agency name] from [insert (from date) to (to date)]. This action taken in accordance with (insert name of appropriate authority and Case Number). The removal action is cancelled, and the employee has been made whole</i> " or if not applicable, add remarks based on the terms of the settlement agreement.

- | |
|---|
| (2) The following personnel actions are submitted for back pay purposes when an employee is not being restored to duty: |
| (a) A copy of the original unwarranted or unjustified personnel action; |
| (b) A rehire personnel action must be entered into the PeopleSoft System for pay purposes +only. The remarks on the rehire personnel action, at a minimum, shall state the following: <i>“This action complies with (Insert Case Number) dated (MM/DD/YYYY), for back pay purposes only. Employee entitled to lump sum payment in the amount of (amount), (insert any special provisions)”</i> or if not applicable, add remarks based on the terms of the settlement agreement. |
| (c) A personnel action must be processed terminating the rehire personnel action from the PeopleSoft system, after the lump sum payment has been issued by the Office of the Chief Financial Officer, Office of Pay and Retirement Services (OPRS). The remarks on the termination personnel action, at a minimum, shall state the following: <i>“This action terminates the rehire personnel action processed on (MM/DD/YYYY) with an effective date of (MM/DD/YYYY). The action was entered for pay purposes to comply with (Insert name of Appropriate Authority and Name and Number) dated (MM/DD/YYYY).”</i> |
| (3) After personnel action has been processed in the PeopleSoft system, the DCHR delivers the necessary documents to the OPRS. |
| (4) Agency Human Resource staff ensures that the rehired employee received an offer of employment letter and attends orientation. |

Note: All personnel actions must be processed in PeopleSoft, to the extent possible, to fully meet the reinstatement requirements above. However, back pay personnel actions with an effective date **prior to December 6, 2004** (before the implementation of PeopleSoft) must be prepared “outside” of PeopleSoft.

- (2) DCHR staff shall review the back pay documents submitted by the agency and ensure that all required documents identified in DCSF No. 11B-10, D.C. Department of Human Resources Back Pay Checklist (see attachment 1) have been included. DCSF No. 10 and supporting back pay documents will be forwarded to the DCHR’s General Counsel for approval. The following action must also be taken:
- (a) DCHR staff will submit to the DCHR General Counsel for approval draft SF-50(s) documenting any personnel action(s) that must be entered into the PeopleSoft system, and supporting back pay documentation.
 - (b) Once the DCHR’s General Counsel has determined that the SF-50(s) and supporting back pay documentation is legally sufficient, he or she will notify the agency’s General Counsel and agency’s Human Resources Advisor of the final determination.
 - (c) Approved SF-50(s) and supporting back pay documentation will be submitted to the DCHR staff for processing.

- (3) The DCHR will forward the DCSF No. 10 and supporting back pay documents with approved SF-50(s) to the Office of the Chief Financial Officer, Office of Pay and Retirement Services (OPRS) to begin the payment process. The final package shall include a final approval memorandum (see attachment 2) authorizing the OPRS to process the back pay.

VI. Annual Leave

An agency shall restore annual leave to an employee reinstated due to an unwarranted or unjustified personnel action that exceeds the maximum allowable accumulation as authorized by law into a separate leave account as provided in D.C. Municipal Regulations, Subtitle B of Title 6, Chapter 12 – Hours of Work, Legal Holidays, and Leave, Section 1239.

V. Definitions

For the purposes of this instruction, the following terms have the meaning ascribed:

Appropriate authority - an entity having authority to correct or direct the correction of an unjustified or unwarranted personnel action, including but not limited to the following:

- a. A court having jurisdiction;
- b. The Office of the Attorney General of the District of Columbia;
- c. The head of the employing agency or an agency official to whom corrective action authority is delegated;
- d. The pay authority;
- e. The Office of Employee Appeals;
- f. The Public Employee Relations Board;
- g. The Office of Human Rights;
- h. The Equal Employment Opportunity Commission;
- i. An arbitrator in a binding arbitration case; and
- j. Any other federal agency authorized to order remedial actions under any program providing federal financial assistance.

Benefits - monetary and employment benefits to which an employee is entitled by law or regulation, including but not limited to health and life insurance, and excluding pay as defined in this section.

Nondiscretionary provision - any provision of law, Mayor's Order, regulation, personnel policy issued by the pay authority, or collective bargaining agreement that requires a personnel authority to take a prescribed action under stated conditions or criteria.

Pay - the rate of basic pay or basic compensation as defined under the applicable pay system; pay increases; within-grade increases; premium pay (including holiday, Sunday, night, administrative closing, and local environment pay); on-call pay; retained rates; and pay adjustments for District Service supervisors. For the purpose of this section, pay also means annual, sick, court, and military leave.

Unjustified or unwarranted personnel action – an act of commission (that is, an action taken under authority granted to an authorized official) or of omission (that is, non-exercise of proper authority by an authorized official) that is subsequently determined to have violated or improperly applied the requirements of a nondiscretionary provision, as defined herein, and thereby resulted in the withdrawal, reduction, or denial of all or any part of the pay or benefits, as used herein, otherwise due an employee. The words "personnel action" includes personnel actions and pay actions, alone or in combination.

VII. Reference

Section 1149 (Back Pay) of Chapter 11 of the D.C. personnel regulations, Classification and Compensation.



Shawn Y. Stokes
Director

Attachments:

Attachment 1 – DCSF No. 11B-10, D.C. Department of Human Resources, Back Pay Documentation Checklist

Attachment 2 – Sample Memorandum - Authorization to Process Settlement Agreement

Attachment 3 – DCSF No. 11B-11, Government of the District of Columbia, Request for Back Pay Form

Attachment 4 – Sample Back Pay Worksheet

Attachment 5 – DCSF No. 11B-12, Notarized Statement of Outside Earnings Form

Attachment 6 – DCSF No. 11B-13, Benefits Restoration Agreement Form

Attachment 7 - Form 4506-T, Request for Transcript of Tax Return

**D.C. DEPARTMENT OF HUMAN RESOURCES
BACK PAY DOCUMENTATION CHECKLIST**

The request for back pay received in the D.C. Department of Human Resources (DCHR) must contain the following documentation before submission to the Office of the Chief Financial Officer, Office of Pay and Retirement Services (OPRS):

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. <u>DCHR General Counsel Approval</u>
Approved DCHR General Counsel's Decision Form ¹ | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. <u>Cover Letter</u>
A letter/memorandum from agency to DCHR's General Counsel. The letter/memorandum should include the nature of request, whether the agreement and personnel action must be processed by a specific date, and contact information. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. <u>Copy of Final Decision and/or Settlement Agreement</u>
This would include OEA Final Decision, Final Decision on Grievance, Settlement Agreement, Court Order, Final Administrative Decision, Agency Ruling, or Arbitrator's Decision. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. <u>Request for Back Pay Form</u>
Completion of DCSF 11B-11, Government of the District of Columbia Request for Back Pay Form and supporting documentation listed on the form. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. <u>Current and Certified Position Description</u>
Official position description and optional form 8 that include the position number and job code. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. <u>Affidavit of Outside Earnings</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. <u>Benefits Restoration Agreement</u> | <input type="checkbox"/> | <input type="checkbox"/> |

Signature of HR Processing Official

Date

D.C. Standard Form 11B-10 (Issued 9/11)

¹ The DCHR General Counsel's Decision Form is used for internal purposes only and should not be included in the final back pay package forwarded to the Office of Pay and Retirement Services.

[Sample Memorandum – Authorization to Process Settlement Agreement] (Do Not Print)

AGENCY LETTERHEAD

MEMORANDUM

TO:

Director
Office of Pay and Retirement Services
Office of the Chief Financial Officer

THROUGH:

General Counsel
D.C. Department of Human Resources

THROUGH:

Chief Financial Officer
[Name of Agency]

FROM:

Director
[Name of Agency]

DATE:

SUBJECT: Authorization to Process a Settlement Agreement in the Matter of [Insert Information]

This memorandum serves as official authorization to process the settlement agreement for (employee name) with back pay in the amount of (amount).

[Do Not Print: NOTE: Here, describe the reason for the submission. Also include any special provisions cited in the settlement agreement. For example: This payment is a result of (employee name) lost wages for the period of (date) to (date); OR a result of (employee name) reinstatement to the position of (position title/pay plan/series/grade), at the salary of (amount) effective (date), pursuant to (insert case number and date). (Employee Name) is entitled to a lump sum payment in the amount specified above with no deductions for retirement [add special provision in accordance with settlement agreement, i.e., no retirement deduction].

Attachments

[Do Not Print: NOTE: Here, list all of the documents that will be submitted to the Office of Pay and Retirement Services.]

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
REQUEST FOR BACK PAY FORM**

A. EMPLOYEE INFORMATION

Name: _____ Agency/Office: _____

Date of Hire: _____ Date of Separation: _____

Position Title: _____ Pay Plan/Grade/Step: _____ Salary: _____

Back Pay Entitlement: From (Date): _____ To (Date): _____

B. SUMMARY OF REQUEST

ISSUE: _____

C. REASON FOR SUBMISSION (Check (√) One):

- OEA Final Decision Final Decision on Grievance Settlement Agreement
 Court Order Final Administrative Decision Arbitration

Request Submitted by (Check (√) One):

- Office of the Attorney General Director or Subordinate Agency Head: _____
 Office of Pay & Retirement Services Arbitrator
 Office of Employee Appeals U.S. Equal Employment Opportunity Commission
 Office of Human Rights Federal Govt. Agency authorized to order remedial action
 Public Employee Relations Board under a program providing federal financial assistance: _____
 District Court

D. REQUEST FOR BACK PAY PACKAGE MUST INCLUDE ALL OF THE FOLLOWING:

- Authorization Memorandum to Process Settlement Agreement with Back Pay [signed by: Agency Head, Chief Financial Officer, and DCHR's General Counsel.]
 Copy of final decision: Settlement Agreement, Court Order, Agency Ruling, or Arbitration Decision
 Certified Back Pay Worksheet
 SF-50s for (1) Original Termination Action, (2) Reinstatement, and (3) Cancellation of Removal, as applicable
 If applicable, SF-50s for missed cost of living increases and within grade-increases (WGIs)
 Notarized Statement of Outside Earnings
 Form 4506-T, Request for Transcript of Tax Return
 Benefits Restoration Agreement
 W2s or Completed 1040, 1040A, or 1040EZ for Back Pay Entitlement for the entire settlement period
 Unemployment Compensation (filed w/tax form)
 Severance Payout (i.e., RIF or MSS involuntary separation for non-disciplinary reason)
 Retirement Refund (1099-R & OPRS Printout)
 Terminal Leave Hours Paid Out (OPRS Printout)

PREPARED BY: _____

DATE: _____

REVIEWED BY: _____

DATE: _____

[Sample Back Pay Worksheet– To be Completed by Employing Agency] (Do Not Print)

BACK PAY WORKSHEET

[Each agency must submit a break-down for each pay period the employee is due back pay. The worksheet must include: (1) Pay Periods; (2) Hours Worked for each Pay Period; (3) Collective Bargaining Unit Code (CBU)/Service Code (SVC)/Grade (GR)/Step (ST); (4) Annual Salary during each Pay Period; (5) Bi-Weekly Gross Salary for each Pay Period; and (6) Annual and Sick Leave Accrual for each Pay Period.]

EMPLOYING AGENCY: _____
NAME OF EMPLOYEE: _____
EMPLOYEE ID NUMBER: _____

(1) PAY PERIOD	(2) HOURS	(3) CBU/ SVC/GR/ST	(4) ANNUAL SALARY	(5) BI-WEEKLY GROSS SALARY	(6) ANNUAL LEAVE	(6) SICK LEAVE

The above back pay calculation amounts have been prepared by the following individual:

 (Print – Name)

 (Signature)

 (Date)

[Notarized Statement of Outside Earnings Form – To be Completed by Employing Agency] (Do Not Print)

**AFFIDAVIT COVERING OUTSIDE EARNINGS
AND ERRONEOUS PAYMENTS**

I understand that the D.C. Law requires that amounts of earnings from outside employment and erroneous payments made as a result of an erroneous Personnel Action (SF50 or Form 1), **SHALL BE DEDUCTED** from the computed back pay due.

- | | | | |
|--------------------------------|------------------------------------|--|---------------|
| <input type="checkbox"/> I did | <input type="checkbox"/> I did not | Receive earnings from other employment
[This includes any gross amounts earned
by the employee from other employment,
including the District Government, during
the period of separation.] | Amount: _____ |
| <input type="checkbox"/> I did | <input type="checkbox"/> I did not | Receive retirement annuity payments. | Amount: _____ |
| <input type="checkbox"/> I did | <input type="checkbox"/> I did not | Receive a retirement contribution refund. | Amount: _____ |
| <input type="checkbox"/> I did | <input type="checkbox"/> I did not | Receive severance pay. | Amount: _____ |
| <input type="checkbox"/> I did | <input type="checkbox"/> I did not | Receive District Unemployment
Compensation. | Amount: _____ |
| <input type="checkbox"/> I did | <input type="checkbox"/> I did not | Received a lump-sum payment for annual
leave. | Amount: _____ |

This Affidavit covers the period from _____ to _____.

Employee's Signature

Date

[Memorandum – Benefits Restoration Agreement Form] (Do Not Print)

BENEFITS RESTORATION AGREEMENT

I, _____ elect one of the below options. Please check only one.
(Print Name)

Option A

I, _____, understand that pursuant to the settlement agreement
(Print Name)
and/or hearing decision, my benefits (i.e. health, life and retirement) will be fully restored if I choose this option. I further understand that the D.C. Department of Human Resources (DCHR) and the Office of Pay and Retirement Services (OPRS) must deduct from the settlement amount all monies necessary to restore my benefits.

OR

Option B

I, _____, understand that pursuant to the settlement agreement
(Print Name)
and/or hearing decision, my benefits will be fully restored, subject to deductions from the settlement agreement and/or hearing decision amount to cover my share of the cost of restoring those benefits. **I voluntarily elect, however, not to restore the selected benefits below during the time period specified in the settlement agreement and/or hearing decision:**

Benefits (i.e. health, life and retirement) _____ (initial)

Annual leave payout I received _____ (initial)

Therefore, no money will be taken from the settlement agreement and/or hearing decision which would be necessary to restore for the selected benefit(s).

I understand that this agreement must be notarized.

(Signature)

(Date)

Subscribed and sworn (or affirmed) before me this _____ of _____
(Day) (Month) (Year)

at _____,
(City) (State)

(SEAL)

Signature of Officer

Commission expires _____ Title _____
(If by a notary public, the date of expiration of Commission should be shown.)

Form **4506-T**

(Rev. January 2011)

Department of the Treasury
Internal Revenue Service

Request for Transcript of Tax Return

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

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 and click on "Order a Transcript" 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.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See instructions)

4 Previous address shown on the last return filed if different from line 3 (See instructions)

5 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. The IRS has no control over what the third party does with the tax information.

Caution. If the transcript is being mailed to a third party, ensure that you have filled in line 6 and line 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

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 1120A, Form 1120H, Form 1120L, 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 30 calendar days.
- c **Record of Account**, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar 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 2007, filed in 2008, will not be available from the IRS until 2009. 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 45 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.

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, either husband or wife must sign. If signed by a corporate officer, partner, 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 signature date.

Sign Here	Signature (see instructions)	Date	Telephone number of taxpayer on line 1a or 2a
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	