



## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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|   |                                       |  |                              |   |  |
|---|---------------------------------------|--|------------------------------|---|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |                                       | 1 Unemployment compensation                              |                              | OMB No. 1545-0120   |  |
|   |                                       | \$   |                              | Form <b>1099-G</b>  |  |
|   |                                       | 2 State or local income tax refunds, credits, or offsets |                              | (Rev. January 2022)   |  |
|   |                                       | \$   |                              | For calendar year 20 ____   |  |
| PAYER'S TIN   | RECIPIENT'S TIN                       | 3 Box 2 amount is for tax year                           |                              | 4 Federal income tax withheld   |  |
|   |                                       |  |                              | \$  |  |
| RECIPIENT'S name  |                                       | 5 RTAA payments  |                              | 6 Taxable grants  |  |
|   |                                       | \$   |                              | \$  |  |
| Street address (including apt. no.)   |                                       | 7 Agriculture payments                                   |                              | 8 Check if box 2 is trade or business income <input type="checkbox"/> |  |
|   |                                       | \$   |                              |   |  |
| City or town, state or province, country, and ZIP or foreign postal code  |                                       | 9 Market gain  |                              |   |  |
|   |                                       | \$   |                              |   |  |
| Account number (see instructions)   | 2nd TIN not. <input type="checkbox"/> | 10a State  | 10b State identification no. | 11 State income tax withheld  |  |
|   |                                       |  |                              | \$  |  |
|   |                                       |  |                              | \$  |  |

**Certain  
Government  
Payments**

**Copy A**  
**For**  
**Internal Revenue**  
**Service Center**  
**File with Form 1096.**  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**current General**  
**Instructions for**  
**Certain Information**  
**Returns.**

Form **1099-G** (Rev. 1-2022)

Cat. No. 14438M

[www.irs.gov/Form1099G](http://www.irs.gov/Form1099G)

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

☐ VOID ☐ CORRECTED

|   |                 |  |                              |   |  |
|---|-----------------|--|------------------------------|---|--|
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|   |                 | \$   |                              | Form <b>1099-G</b>  |  |
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|   |                 | \$   |                              | For calendar year 20 ____   |  |
| PAYER'S TIN   | RECIPIENT'S TIN | 3 Box 2 amount is for tax year                           |                              | 4 Federal income tax withheld   |  |
|   |                 |  |                              | \$  |  |
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|   |                 | \$   |                              | \$  |  |
|   |                 | 7 Agriculture payments                                   |                              | 8 Check if box 2 is trade or business income <input type="checkbox"/> |  |
|   |                 | \$   |                              |   |  |
|   |                 | 9 Market gain  |                              |   |  |
|   |                 | \$   |                              |   |  |
| Account number (see instructions)   |                 | 10a State  | 10b State identification no. | 11 State income tax withheld  |  |
|   |                 |  |                              | \$  |  |
|   |                 |  |                              | \$  |  |

**Certain  
Government  
Payments**

**Copy 1  
For State Tax  
Department**

☐ CORRECTED (if checked)

|   |                 |  |                              |  |  |
|---|-----------------|--|------------------------------|--|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.                       |                 | 1 Unemployment compensation                              |                              | OMB No. 1545-0120  |  |
|   |                 | \$   |                              | Form <b>1099-G</b>   |  |
|   |                 | 2 State or local income tax refunds, credits, or offsets |                              | (Rev. January 2022)  |  |
|   |                 | \$   |                              | For calendar year 20 ____  |  |
| PAYER'S TIN   | RECIPIENT'S TIN | 3 Box 2 amount is for tax year                           |                              | 4 Federal income tax withheld  |  |
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| RECIPIENT'S name<br><br>Street address (including apt. no.)<br><br>City or town, state or province, country, and ZIP or foreign postal code |                 | 5 RTAA payments  |                              | 6 Taxable grants   |  |
|   |                 | \$   |                              | \$   |  |
|   |                 | 7 Agriculture payments                                   |                              | 8 If checked, box 2 is trade or business income <input type="checkbox"/> |  |
|   |                 | \$   |                              |  |  |
|   |                 | 9 Market gain  |                              |  |  |
|   |                 | \$   |                              |  |  |
|   |                 | 10a State  | 10b State identification no. | 11 State income tax withheld   |  |
|   |                 |  |                              | \$   |  |
|   |                 |  |                              | \$   |  |

**Copy B  
For Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G** (Rev. 1-2022)

(keep for your records)

[www.irs.gov/Form1099G](http://www.irs.gov/Form1099G)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer has assigned to distinguish your account.

**Caution: Identity Theft (IDT).** If you suspect that you are a victim of IDT, do **not** report the incorrect amount shown in box 1 of Form(s) 1099-G on your tax return. Go to [www.irs.gov/idtheftunemployment](http://www.irs.gov/idtheftunemployment) for more information.

**Box 1.** Shows the total unemployment compensation (UC) paid to you in the calendar year reported. Combine the box 1 amounts from all Forms 1099-G and report the total as income on the UC line of your tax return. Except as explained below, this is your taxable amount. If you made contributions to a governmental UC program or to a governmental paid family leave program and received a payment from that program, the payer must issue a separate Form 1099-G to report this amount to you. If you itemize deductions, you may deduct your contributions on Schedule A (Form 1040) as taxes paid. If you do not itemize, only include in income the amount that is in excess of your contributions.

**Box 2.** Shows refunds, credits, or offsets of state or local income tax you received. It may be taxable to you if you deducted the state or local income tax paid on Schedule A (Form 1040). Even if you did not receive the amount shown, for example, because (a) it was credited to your state or local estimated tax, (b) it was offset against federal or state debts, (c) it was offset against other offsets, or (d) you made a charitable contribution from your refund, it is still taxable if it was deducted. If you received interest on this amount, you may receive Form 1099-INT for the interest. However, the payer may include interest of less than \$600 in the blank box next to box 9 on Form 1099-G. Regardless of whether the interest is reported to you, report it as interest income on your tax return. See your tax return instructions.

**Box 3.** Identifies the tax year for which the box 2 refunds, credits, or offsets shown were made.

**Box 4.** Shows backup withholding or withholding you requested on unemployment compensation, Commodity Credit Corporation (CCC) loans, or certain crop disaster payments. Generally, a payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Shows reemployment trade adjustment assistance (RTAA) payments you received. Include on the "Other income" line of Schedule 1 (Form 1040).

**Box 6.** Shows taxable grants you received from a federal, state, or local government.

**Box 7.** Shows your taxable Department of Agriculture payments. If the payer shown is anyone other than the Department of Agriculture, it means the payer has received a payment, as a nominee, that is taxable to you. This may represent the entire agricultural subsidy payment received on your behalf by the nominee, or it may be your pro rata share of the original payment. See Pub. 225 and the Schedule F (Form 1040) instructions for information about where to report this income. Partnerships, see Form 8825 for how to report.

**Box 8.** If this box is checked, the amount in box 2 is attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application. If taxable, report the amount in box 2 on Schedule C or F (Form 1040), as appropriate.

**Box 9.** Shows market gain on CCC loans whether repaid using cash or CCC certificates. See the Schedule F (Form 1040) instructions.

**Boxes 10a–11.** State income tax withheld reporting boxes.

**Future developments.** For the latest information about developments related to Form 1099-G and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099G](http://www.irs.gov/Form1099G).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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**Certain  
Government  
Payments**

**Copy 2**

**To be filed with  
recipient's state  
income tax  
return, when  
required.**

|   |                 |  |                              |   |  |
|---|-----------------|--|------------------------------|---|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.                       |                 | 1 Unemployment compensation                              |                              | OMB No. 1545-0120   |  |
|   |                 | \$   |                              | Form <b>1099-G</b>  |  |
|   |                 | 2 State or local income tax refunds, credits, or offsets |                              | (Rev. January 2022)   |  |
|   |                 | \$   |                              | For calendar year 20 ____   |  |
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|   |                 | 7 Agriculture payments                                   |                              | 8 Check if box 2 is trade or business income <input type="checkbox"/> |  |
|   |                 | \$   |                              |   |  |
|   |                 | 9 Market gain  |                              |   |  |
|   |                 | \$   |                              |   |  |
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|   |                 |  |                              | \$  |  |
| Account number (see instructions)   |                 |  |                              | \$  |  |

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|   |                                       |  |                              | \$  |  |
|   |                                       |  |                              | \$  |  |

**Certain  
Government  
Payments**

**Copy C**

**For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

## Instructions for Payer

To complete Form 1099-G, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-G.

To order these instructions and additional forms, go to *www.irs.gov/EmployerForms*.

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**Need help?** If you have questions about reporting on Form 1099-G, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).