

# Form 1099-G

(Rev. MAR 2024)

Department of the Treasury  
Internal Revenue Service

## Certain Government Payments

OMB No. 1545-0120

2024



Form 1099-G (Rev. 03-2024) Catalog Number 73471P  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](http://IRS.gov)

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## Attention:

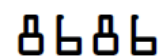
Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded 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 [IRS.gov/Form1099](https://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.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

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

☐ VOID☐ CORRECTED

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> (Rev. March 2024) For calendar year _____			
		2 State or local income tax refunds, credits, or offsets \$					
		3 Box 2 amount is for tax year		4 Federal income tax withheld \$			
PAYER'S TIN		RECIPIENT'S TIN		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>			
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"/>	
		9 Market gain \$					
City or town, state or province, country, and ZIP or foreign postal code		10a State				10b State identification no.	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>				11 State income tax withheld \$	
						\$	

Form **1099-G** (Rev. 3-2024)

Cat. No. 14438M

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

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED

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		\$		Form <b>1099-G</b>	
		2 State or local income tax refunds, credits, or offsets		(Rev. March 2024)	
		\$		For calendar year	
PAYER'S TIN		RECIPIENT'S TIN		3 Box 2 amount is for tax year	
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		Copy 1 For State Tax Department	
		\$			
		5 RTAA payments			
		\$			
		6 Taxable grants			
		\$			
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		\$	
				\$	

☐ 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. March 2024)	
		\$		For calendar year _____	
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RECIPIENT'S name  Street address (including apt. no.)  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			
		\$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld	
				\$	
				\$	

Certain Government Payments

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.

# 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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		\$			
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				\$	
				\$	

**Certain  
Government  
Payments**

**Copy 2**  
**To be filed with  
recipient's state  
income tax  
return, when  
required.**