



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

TREASURY/IRS AND OMB USE ONLY DRAFT

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**Certain  
Government  
Payments**

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120
Street address			Room/suite no.	\$	Form <b>1099-G</b>
City/town		State/province	Country	2 State or local income tax refunds, credits, or offsets	(Rev. December 2026)
			ZIP/foreign code	\$	For calendar year _____
Telephone number:				3 Box 2 amount is for tax year	4 Federal income tax withheld
PAYER'S TIN		RECIPIENT'S TIN		\$	\$
RECIPIENT'S name				5 RTAA payments	6 Taxable grants
				\$	\$
Street address			Apt. no.	7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
				\$	
City/town		State/province	Country	9 Market gain	10 Family leave benefits
			ZIP/foreign code	\$	\$
Account number (see instructions)			2nd TIN not.	11a State	11b State identification no.
			<input type="checkbox"/>		
					12 State income tax withheld
					\$
					\$

**Copy A  
For  
Internal Revenue  
Service Center**

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

[www.irs.gov/Form1099](http://www.irs.gov/Form1099)

Form **1099-G** (Rev. 12-2026) Created 10/9/25 Cat. No. 14438M [www.irs.gov/Form1099G](http://www.irs.gov/Form1099G) Department of the Treasury - Internal Revenue Service

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**Certain  
Government  
Payments**

**Copy 1  
For State Tax  
Department**

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120
Street address			Room/suite no.	\$	Form <b>1099-G</b>
City/town	State/province	Country	ZIP/foreign code	2 State or local income tax refunds, credits, or offsets	(Rev. December 2026)
				\$	For calendar year _____
Telephone number:				3 Box 2 amount is for tax year	4 Federal income tax withheld
PAYER'S TIN		RECIPIENT'S TIN		\$	\$
RECIPIENT'S name				5 RTAA payments	6 Taxable grants
				\$	\$
Street address			Apt. no.	7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
				\$	
City/town	State/province	Country	ZIP/foreign code	9 Market gain	10 Family leave benefits
				\$	\$
Account number (see instructions)				11a State	11b State identification no.
					12 State income tax withheld
					\$
					\$

Form **1099-G** (Rev. 12-2026)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

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**TREASURY/IRS AND OMB USE ONLY DRAFT**

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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.

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120
Street address			Room/suite no.	\$	Form <b>1099-G</b>
City/town	State/province	Country	ZIP/foreign code	2 State or local income tax refunds, credits, or offsets	(Rev. December 2026)
				\$	For calendar year _____
Telephone number:				3 Box 2 amount is for tax year	<b>4 Federal income tax withheld</b>
PAYER'S TIN		RECIPIENT'S TIN		\$	\$
RECIPIENT'S name				5 RTAA payments	6 Taxable grants
				\$	\$
Street address			Apt. no.	7 Agriculture payments	8 If checked, box 2 is trade or business income <input type="checkbox"/>
				\$	
City/town	State/province	Country	ZIP/foreign code	9 Market gain	10 Family leave benefits
				\$	\$
Account number (see instructions)				11a State	11b State identification no.
					12 State income tax withheld
					\$
					\$

Form **1099-G** (Rev. 12-2026)

(keep for your records)

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

Department of the Treasury - Internal Revenue Service

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**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 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. 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.

**Box 10.** Shows the amount paid to you from a governmental paid family leave program. If you made contributions to a governmental paid family leave program and received total payments that meets or exceeds the applicable reporting threshold from that program, the payer must issue a Form 1099-G to report the amount paid to you. If you itemize deductions, you may report your contributions on Schedule A (Form 1040) as state or local taxes paid.

**Boxes 11a–12.** 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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**TREASURY/IRS AND OMB USE ONLY DRAFT**

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**Certain  
Government  
Payments**

**Copy 2**

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

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120
Street address			Room/suite no.	\$	Form <b>1099-G</b>
City/town	State/province	Country	ZIP/foreign code	2 State or local income tax refunds, credits, or offsets	(Rev. December 2026)
				\$	For calendar year _____
Telephone number:				3 Box 2 amount is for tax year	4 Federal income tax withheld
PAYER'S TIN		RECIPIENT'S TIN		\$	\$
RECIPIENT'S name				5 RTAA payments	6 Taxable grants
				\$	\$
Street address			Apt. no.	7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
				\$	
City/town	State/province	Country	ZIP/foreign code	9 Market gain	10 Family leave benefits
				\$	\$
Account number (see instructions)				11a State	11b State identification no.
					12 State income tax withheld
					\$
					\$

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

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