Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

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, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

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

8686 ☐ VOID ☐ CORRECTED

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

Certain Government Payments

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

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

☐ VOID ☐ CORRECTED

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120	**Certain Government Payments**
Street address			Room/suite no.	$	Form **1099-G**	
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 $	**Copy 1** **For State Tax Department**
PAYER'S TIN	RECIPIENT'S TIN			5 RTAA payments $	6 Taxable grants $	
RECIPIENT'S name				7 Agriculture payments $	8 Check if box 2 is trade or business income ☐	
Street address			Apt. no.	9 Market gain $	10 Family leave benefits $	
City/town	State/province	Country	ZIP/foreign code	11a State	11b State identification no.	12 State income tax withheld $ $
Account number (see instructions)						

☐ CORRECTED (if checked)

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120	**Certain Government Payments**
Street address			Room/suite no.	$	Form **1099-G**	
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** $	**Copy B For Recipient**
PAYER'S TIN	RECIPIENT'S TIN			5 RTAA payments $	6 Taxable grants $	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.
RECIPIENT'S name				7 Agriculture payments $	8 If checked, box 2 is trade or business income ☐	
Street address			Apt. no.	9 Market gain $	10 Family leave benefits $	
City/town	State/province	Country	ZIP/foreign code	11a State	11b State identification no.	12 State income tax withheld $ / $
Account number (see instructions)						

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* 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*.

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

☐ VOID ☐ CORRECTED

PAYER'S name				1 Unemployment compensation	OMB No. 1545-0120	**Certain Government Payments**
Street address			Room/suite no.	$	Form **1099-G**	
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 $	**Copy 2** **To be filed with recipient's state income tax return, when required.**
PAYER'S TIN	RECIPIENT'S TIN			5 RTAA payments $	6 Taxable grants $	
RECIPIENT'S name				7 Agriculture payments $	8 Check if box 2 is trade or business income ☐	
Street address			Apt. no.	9 Market gain $	10 Family leave benefits $	
City/town	State/province	Country	ZIP/foreign code	11a State	11b State identification no.	12 State income tax withheld $ $
Account number (see instructions)						