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# Reporting Unemployment Compensation on a Tax Return



Some states do not mail **Form 1099-G**, recipients need to get the electronic version from **their state's website**

In January, people who received unemployment benefits in the prior year will get a **Form 1099-G, Certain Government Payments** from the agency paying the benefits. The agency will either automatically send a hard copy or, if the agency does not mail the form, recipients will need to visit the agency's website to get an electronic version of **Form 1099-G**.

The **Form 1099-G** will show the amount of unemployment compensation received in Box 1 and any federal income tax withheld in Box 4. Taxpayers must report the unemployment compensation income and withholding on the appropriate lines on their federal tax return.

More information on unemployment is available in the Unemployment Benefits chapter in **Publication 525, Taxable and Nontaxable Income** on IRS.gov.

