

8888

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120  <b>1998</b>  Form <b>1099-G</b>	<b>Certain Government Payments</b>   <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Paperwork Reduction Act Notice and instructions for completing this form, see the <b>1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		\$		
PAYER'S Federal identification number		2 State or local income tax refunds, credits, or offsets	3 Box 2 amount is for tax year	
		\$	4 Federal income tax withheld	
RECIPIENT'S identification number		5	6 Taxable grants	
RECIPIENT'S name			\$	
Street address (including apt. no.)		7 Agriculture payments	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>	
City, state, and ZIP code		\$		
Account number (optional)				

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

**Do NOT Cut or Separate Forms on This Page**



CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120 <b>1998</b> Form <b>1099-G</b>
	\$	
	2 State or local income tax refunds, credits, or offsets	
	\$	

**Certain  
Government  
Payments**

PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
			\$
RECIPIENT'S name		5	6 Taxable grants
Street address (including apt. no.)			\$
City, state, and ZIP code		7 Agriculture payments	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>
Account number (optional)			

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. 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**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Box 1.** Shows the total unemployment compensation paid to you this year. This amount is taxable income to you. For details, see the instructions for your Federal income tax return. If you expect to receive these benefits in the future, you can request the payer to withhold Federal income tax from each payment. Or, you can make estimated tax payments using **Form 1040-ES**, Estimated Tax for Individuals.

**Box 2.** Shows refunds, credits, or offsets of state or local income tax you received. If there is an entry in this box, it may be taxable to you if you deducted the tax paid as an itemized deduction on your Federal income tax return. Even if you did not receive the amount shown, for example, because it was credited to your state or local estimated tax, it is still taxable if it was deducted. Any interest received on this must be included as interest income on your return. See the instructions for your tax return.

**Box 3.** Identifies the tax year for which the refund, credit, or offset shown in box 2 was made. If there is no entry in this box, the refund is for 1997 taxes.

**Box 4.** Shows backup withholding or withholding you requested on unemployment compensation, Commodity Credit Corporation loans, or certain crop disaster payments. Generally, a payer

must backup withhold on certain payments at a 31% rate if you did not give your taxpayer identification number to the payer. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this on your income tax return as tax withheld.**

**Box 6.** Shows the amount of taxable grants you received from the Federal, state, or local government.

**Box 7.** Shows the amount of Department of Agriculture payments that are taxable to you. 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**, Farmer's Tax Guide, and the instructions for **Schedule F (Form 1040)**, Profit or Loss From Farming, for information about where to report this income.

**Box 8.** If this box is checked, the refund, credit, or offset 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. The amount, if taxable, should not be reported on page 1 of Form 1040, but must be reported on Schedule C, C-EZ, or F (Form 1040), as appropriate.

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	\$	
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**Certain  
Government  
Payments**

PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name	Street address (including apt. no.)	5	6 Taxable grants \$
		7 Agriculture payments \$	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>
City, state, and ZIP code			
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**Copy C  
For Payer**  
For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-G**

Department of the Treasury - Internal Revenue Service

## **Payers, Please Note—**

Specific information needed to complete this form and other forms in the 1099 series is given in the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

**Due dates.** Furnish Copy B of this form to the recipient by February 1, 1999.

File Copy A of this form with the IRS by March 1, 1999.

