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VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 1999 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
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 Qualified state tuition program earnings	6 Taxable grants
		\$	\$
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)			

**Certain
Government
and Qualified
State Tuition
Program
Payments**

**Copy A
For
Internal Revenue
Service Center**

File with Form 1096.
For Privacy Act and
Paperwork Reduction
Act Notice and
instructions for
completing this
form, see the
**1999 Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

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Certain Government and Qualified State Tuition Program Payments

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. Report this amount as income on the unemployment compensation line of your income tax return. If you expect to receive these benefits in the future, you can ask 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. It may be taxable to you if you deducted the state or local income 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 reported as interest income on your tax return. See the instructions for your tax return.

Box 3. Identifies the tax year for which the refunds, credits, or offsets shown in box 2 were made. If there is no entry in this box, the refund is for 1998 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 5. Shows the earnings part of any distribution (including in-kind distributions) from a qualified state tuition program. Report this amount as income on the qualified state tuition program earnings line of your income tax return.

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 refunds, credits, or offsets in box 2 are 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, C-EZ, or F (Form 1040), as appropriate.

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	\$	
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**Certain
Government
and Qualified
State Tuition
Program
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Street address (including apt. no.)		\$	\$
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Account number (optional)			

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the **1999 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 **1999 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). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.ustreas.gov.

Caution: *Because the IRS processes paper forms by machines (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2000.

File Copy A of this form with the IRS by February 28, 2000. If you file electronically, the due date is March 31, 2000.

