

8686



VOID



CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120  <b>2000</b> Form <b>1099-G</b>
		\$	
		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, see the  
**2000 General  
Instructions for  
Forms 1099, 1098,  
5498, and W-2G.**

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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



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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. If you received interest on this, report it 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 1999 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 amount 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. This is taxable to you. See your tax return instructions for information about where to report this income.

**Box 6.** Shows the amount of taxable grants you received from a 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**, 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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		\$	\$
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Account number (optional)			

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

**Copy C For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-G**

Department of the Treasury - Internal Revenue Service

## Payers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 1099-G and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 Instructions for Form 1099-G**. A chart in the general 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.gov](http://www.irs.gov).

**Caution:** *Because the IRS processes paper forms by machine (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, 2001.

File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.

