

8888

 VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	<b>Certain Government Payments</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		\$	<b>2008</b>  Form <b>1099-G</b>	
2 State or local income tax refunds, credits, or offsets	3 Box 2 amount is for tax year	4 Federal income tax withheld		
PAYER'S federal identification number	RECIPIENT'S identification number	\$	\$	
RECIPIENT'S name		5 ATAA payments	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)				

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**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
		\$	<b>2008</b> Form <b>1099-G</b>
PAYER'S federal identification number	RECIPIENT'S identification number	2 State or local income tax refunds, credits, or offsets	
		\$	3 Box 2 amount is for tax year
RECIPIENT'S name		5 ATAA payments	6 Taxable grants
		\$	\$
		7 Agriculture payments	8 Box 2 is trade or business income <input type="checkbox"/>
Street address (including apt. no.)		\$	
City, state, and ZIP code			
Account number (see instructions)			

**Certain  
Government  
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

**Account number.** May show an account or other unique number the payer has assigned to distinguish your account.

**Box 1.** Shows the total unemployment compensation paid to you this year. 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. If you made contributions to a governmental unemployment compensation program and received a payment from that program, the payor must issue a separate Form 1099-G to report this amount to you. Include the entire amount in income. If you itemize deductions, you may deduct your contributions on Schedule A (Form 1040) as taxes paid. If you do not itemize, you only need to include the amount in income that is in excess of your contributions. Combine the box 1 taxable amounts from all Forms 1099-G, and report it as income on the unemployment compensation line of your tax return.

**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 it was credited to your state or local estimated tax, it is still taxable if it was deducted. If you received interest on this amount, you should receive Form 1099-INT for the interest. However, the payer may include interest of less than \$600 in the blank box on Form 1099-G. 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 refunds, credits, or offsets shown in box 2 were made. If there is no entry in this box, the refund is for 2007 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 28% 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 alternative trade adjustment assistance (ATAA) payments you received. Include on Form 1040 on the "Other income" line. See the Form 1040 instructions.

**Box 6.** Shows taxable grants you received from a federal, state, or local government.

**Box 7.** Shows 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. Partnerships, see Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation, 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, C-EZ, or F (Form 1040), as appropriate.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	<b>Certain Government Payments</b>	
		\$	<b>2008</b>  Form <b>1099-G</b>		
PAYER'S federal identification number    RECIPIENT'S identification number		2 State or local income tax refunds, credits, or offsets			3 Box 2 amount is for tax year
		\$	\$		\$
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code  Account number (see instructions)		5 ATAA payments	6 Taxable grants	<b>Copy C For Payer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
		\$	\$		
		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>		

Form **1099-G**

Department of the Treasury - Internal Revenue Service

## Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-G are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2008 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. To order these instructions and additional forms, visit the IRS website at *www.irs.gov* or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1099-G, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.