



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	
		\$	2019 Form 1099-G	
		2 State or local income tax refunds, credits, or offsets		
				\$
PAYER'S TIN	RECIPIENT'S TIN			3 Box 2 amount is for tax year
RECIPIENT'S name		5 RTAA payments	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		\$	9 Market gain	
2nd TIN not. <input type="checkbox"/>		\$	10a State 10b State identification no. 11 State income tax withheld	
			\$	
			\$	

Form **1099-G** Cat. No. 14438M [www.irs.gov/Form1099G](http://www.irs.gov/Form1099G) 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**

DRAFT AS OF August 8, 2018  
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120		
		\$	2019 Form 1099-G		
		2 State or local income tax refunds, credits, or offsets			
				\$	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	Copy 1 For State Tax Department	
		\$	\$		
RECIPIENT'S name		5 RTAA payments	6 Taxable grants		
		\$	\$		
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		\$			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain			
		\$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld	
				\$	

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	
		\$	2019 Form 1099-G	
		2 State or local income tax refunds, credits, or offsets		
				\$
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	
			\$	
RECIPIENT'S name		5 RTAA payments	6 Taxable grants	
		\$	\$	
Street address (including apt. no.)		7 Agriculture payments	8 If checked, box 2 is trade or business income <input type="checkbox"/>	
		\$		
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain		
		\$		
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld
				\$
				\$

**Certain Government Payments**

**Copy B For Recipient**

This is important tax information and is being furnished to the IRS. 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)

[www.irs.gov/Form1099G](http://www.irs.gov/Form1099G)

Department of the Treasury - Internal Revenue Service

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## Instructions for Recipient

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**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. Combine the box 1 amounts from all Forms 1099-G and report the total as income on the unemployment compensation line of your tax return. Except as explained below, this is your taxable amount. If you are married filing jointly, each spouse must figure his or her taxable amount separately. 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. For details, see Form 1040-ES. If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and received a payment from that program, the payer must issue a separate Form 1099-G to report this amount to you. 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 in income the amount that is in excess of your contributions.

**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: (a) it was credited to your state or local estimated tax, (b) it was offset against federal or state debts, (c) it was offset against other offsets, or (d) you made a charitable contribution from your refund, it is still taxable if it was deducted. If you received interest on this amount, you may receive Form 1099-INT for the interest. However, the payer may include interest of less than \$600 in the blank box next to box 9 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 box 2 refunds, credits, or offsets shown were made. If there is no entry in this box, the refund is for 2018 taxes.

**Box 4.** Shows backup withholding or withholding you requested on unemployment compensation, Commodity Credit Corporation (CCC) loans, or certain crop disaster payments. Generally, a payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Shows reemployment trade adjustment assistance (RTAA) 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 your taxable Department of Agriculture payments. 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 and the Instructions for Schedule F (Form 1040) for information about where to report this income. Partnerships, see Form 8825 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 or F (Form 1040), as appropriate.

**Box 9.** Shows market gain on CCC loans whether repaid using cash or CCC certificates. See the Instructions for Schedule F (Form 1040).

**Boxes 10a-11.** State income tax withheld reporting boxes.

**Future developments.** For the latest information about developments related to Form 1099-G and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099G](http://www.irs.gov/Form1099G).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120		<b>2019</b> Form <b>1099-G</b>	<b>Certain Government Payments</b>
		\$	2 State or local income tax refunds, credits, or offsets	\$		
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	<b>Copy 2</b> To be filed with recipient's state income tax return, when required.		
RECIPIENT'S name	5 RTAA payments	\$	6 Taxable grants			
Street address (including apt. no.)	7 Agriculture payments	\$	8 Check if box 2 is trade or business income	<input type="checkbox"/>	<b>August 8, 2018</b>	
City or town, state or province, country, and ZIP or foreign postal code	9 Market gain	\$	10a State	10b State identification no.		
Account number (see instructions)					\$	\$

Form **1099-G**

[www.irs.gov/Form1099G](http://www.irs.gov/Form1099G)

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation		OMB No. 1545-0120	
		\$		2019 Form 1099-G	
PAYER'S TIN		2 State or local income tax refunds, credits, or offsets			
		\$		\$	
PAYER'S TIN		RECIPIENT'S TIN		3 Box 2 amount is for tax year	
RECIPIENT'S name		5 RTAA payments		6 Taxable grants	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments		8 Check if box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		\$		9 Market gain	
2nd TIN not. <input type="checkbox"/>		10a State		10b State identification no.	
		\$		11 State income tax withheld	
		\$		\$	

**Certain Government Payments**

**Copy C For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

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## Instructions for Payer

To complete Form 1099-G, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1099-G.

To order these instructions and additional forms, go to [www.irs.gov/Form1099G](http://www.irs.gov/Form1099G).

**Caution:** Because paper forms are scanned during processing, you cannot file Form 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2020.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-G, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

August 8, 2018  
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