

## **Attention:**

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.



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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  <b>2004</b> Form <b>1099-G</b>	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2004 General</b> <b>Instructions for</b> <b>Forms 1099, 1098,</b> <b>5498, and W-2G.</b>
		\$		
PAYER'S Federal identification number		2 State or local income tax refunds, credits, or offsets	4 Federal income tax withheld	
		\$	\$	
RECIPIENT'S identification number		3 Box 2 amount is for tax year	6 Taxable grants	
RECIPIENT'S name		5 	\$	
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <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****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>2004</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  Street address (including apt. no.)  City, state, and ZIP code		5 	6 Taxable grants \$
		7 Agriculture payments \$	8 Box 2 is trade or business income <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. 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 amount, 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 2003 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 (TIN) or did not furnish the correct TIN 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.** Reserved.

**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.

**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.

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
		\$	<b>2004</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	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, state, and ZIP code			
Account number (optional)			

**Certain  
Government  
Payments**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

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 **2004 General Instructions for Forms 1099, 1098, 5498, and W-G**, and the separate specific instructions, **2004 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, 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 January 31, 2005.

File Copy A of this form with the IRS by February 28, 2005. If you file electronically, the due date is March 31, 2005.

