

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 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: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.



VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120 1997 Form 1099-G
	\$	
	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	5	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)			

Copy A For Internal Revenue Service Center
File with Form 1096.

For Paperwork Reduction Act Notice and instructions for completing this form, see **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

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
		\$	1997 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 Street address (including apt. no.) City, state, and ZIP code Account number (optional)		5	\$
		6 Taxable grants	
		7 Agriculture payments	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>
		\$	

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

Box 1.—Shows the total unemployment compensation paid to you this year. This amount is taxable income to you. For details, see the instructions for your Federal income tax return. If you expect to receive these benefits in the future, you can request 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. If there is an entry in this box, it may be taxable to you if you deducted the 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 estimated tax, it is still taxable if it was deducted. Any interest received on this must be included as interest income on your return. See the instructions for your tax return.

Box 3.—Identifies the tax year for which the refund, credit, or offset shown in box 2 was made. If there is no entry in this box, the refund is for 1996 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 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 refund, credit, or offset 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. The amount, if taxable, should not be reported on page 1 of Form 1040, but must be reported 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 1997 Form 1099-G
	\$	
	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.)	5	6 Taxable grants \$
		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)			

**Copy C
For Payer**
For Paperwork Reduction Act Notice and instructions for completing this form, see **Instructions for Forms 1099, 1098, 5498, and W-2G.**

Payers, Please Note—

Specific information needed to complete this form and other forms in the 1099 series is given in the **1997 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).

Furnish Copy B of this form to the recipient by February 2, 1998.

File Copy A of this form with the IRS by March 2, 1998.

