

8888

 VOID CORRECTED

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Unemployment compensation \$	OMB No. 1545-0120	<b>1990</b> Statement for Recipients of	<b>Certain Government Payments</b>
		2 State or local income tax refunds \$			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Refund is for tax year (YYYY)	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b> For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
Type or machine print RECIPIENT'S name		5 Discharge of indebtedness \$	6 Taxable grants \$		
Street address		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)					

Form 1099-G

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

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## Instructions for Recipient

**Box 1.**—Shows the total unemployment compensation paid to you this year by the payer. This amount is taxable income to you. For more information, see the instructions for your Federal income tax return.

**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. See the instructions for Form 1040 or 1040A/1040EZ for more information.

**Box 3.**—Identifies the tax year for which the refund shown in Box 2 was made. If there is no entry in this box, the refund is for 1989 taxes.

**Box 4.**—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. 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 5.**—Shows your indebtedness to a Federal government agency that was discharged this year as no longer collectible. This

debt generally becomes taxable income to you at the time the debt is discharged. However, there are exceptions to this rule—for example, if you are insolvent or have declared bankruptcy. See **Publication 908, Bankruptcy and Other Debt Cancellation**, for additional information.

**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 **Publication 225, Farmer's Tax Guide**, and the instructions for **Schedule F (Form 1040)**, Farm Income and Expenses, 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 one of Form 1040, but should be reported on Schedule C or F (Form 1040), as appropriate.

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