The 1099-G form is a document sent by a government agency to report income that may need to be reported on your tax return. The most common uses of a 1099-G are to report unemployment compensation and state or local income tax refunds received.

**Q** WHY DID I RECEIVE A 1099-G SHOWING THE UNEMPLOYMENT COMPENSATION I RECEIVED?
**A** Unemployment compensation is generally considered taxable income and should be included as income on a federal or state tax return. The total amount of unemployment income that should be included in your total income will be in Box 1 of your 1099-G. If you had taxes withheld from your unemployment income, this information will be in Box 4.

**Q** I RECEIVED UNEMPLOYMENT INCOME BUT HAVE NOT GOTTEN A FORM 1099-G. WHO DO I CONTACT?
**A** Forms 1099-G are issued by the agencies that issued the payments that are being reported. Inquiries related to the Form 1099-G for District of Columbia unemployment compensation should be directed to the Department of Employment Services (DOES).

**Q** I RECEIVED AN ECONOMIC IMPACT PAYMENT FROM THE IRS. WILL I RECEIVE A 1099-G FOR THIS PAYMENT?
**A** The federal stimulus payments that were sent to taxpayers by the IRS are considered advanced tax credits, and as a result are not includable in taxable income. The District of Columbia separately issued Pandemic Unemployment Assistance (PUA) payments to certain District residents who did not qualify for unemployment compensation. The PUA payments issued by DOES are considered income by the District and the income will be reflected on a 1099-G form issued by DOES.

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**Q** I DIDN’T RECEIVE A 1099-G FOR STATE AND LOCAL TAX REFUNDS. WHY?
**A** In order for a state and local tax refund to be considered taxable income for tax year 2020, the taxpayer must have:
- Itemized their deductions for tax year 2019, and
- Received a refund (even if the refund was applied to a liability or carried forward to a future tax year).

If the taxpayer received a standard deduction for 2019 or was not due a refund for tax year 2019, the taxpayer will not receive a 1099-G and will not be required to include this amount on their return.

**Q** I RECEIVED A 1099-G BUT DIDN’T RECEIVE ANY MONEY FROM THE GOVERNMENT. WHY DID I GET THIS?
**A** In order to determine the best source of additional information, you should determine the source of the reported income. You can do this by looking carefully at the Form 1099-G. The most common sources of 1099-G income are unemployment compensation and taxable state and local refunds.
- If the income is in Box 1, it is reported as unemployment compensation. Contact DOES for additional information.
- If the income is in Box 2, it is reported as a state or local income tax refund, credit, or offset. Contact the Office of Tax and Revenue for additional information.

If there is income reported in boxes 5, 6, 7, 8, 9, 10 or 11, please see the instructions to the form 1099-G for additional information: [https://www.irs.gov/instructions/i1099g](https://www.irs.gov/instructions/i1099g).

You should reach out to the agency that is reported as the source of the income for additional information and to correct any errors on the form. If you file a return that does not include the income reported on a 1099-G, you can amend your previously filed return(s) to reflect all taxable income by filing an amended return.