



1099-G TAX INFORMATION FOR EXCLUDED WORKERS FUND

Information you need for income tax filing

Excluded Workers Fund (EWF) benefits are considered taxable income. Although payments were sent with state taxes already taken out, they may still be subject to federal income tax.

The Statement for Recipients of Certain Government Payments (1099-G) tax forms are expected to be available in late January 2022 for New Yorkers who received EWF payments in calendar year 2021. This tax form provides the total amount of EWF funds you were paid from NYS DOL in 2021, as well as any adjustments or tax withholding made to your benefits. You must include this form with your tax filing for the 2021 calendar year.

Note: 1099-G tax forms for unemployment insurance and pandemic unemployment benefits are separate. Go to dol.ny.gov/unemployment/1099-g-tax-form for more information.

HOW TO GET YOUR 1099-G TAX FORM

Your 1099-G tax form will be mailed to you at the mailing address you provided in your EWF application.

1099-G FORM BREAKDOWN

The information on the 1099-G tax form is provided as follows:

- Box 6: Taxable Grants - This box includes the dollar amount paid in EWF benefits to you during the calendar year.
- Box 11: State Income Tax Withheld - This box includes the total amount of state income taxes withheld from your benefits for the calendar year.

DIDN'T RECEIVE OR DISAGREE WITH YOUR 1099-G INFORMATION?

If you didn't receive your 1099-G tax form or disagree with any of the information provided on your 1099-G tax form, please complete the EWF Customer Feedback Form at dol.ny.gov/unemployment/1099-g-tax-form. Select the option "I have an issue with my 1099-G tax form" and provide further details including your EWF Claim ID number. NYSDOL will review your inquiry and send you an amended 1099-G tax form or a letter of explanation.

FREQUENTLY ASKED QUESTIONS

Q: IS THE 1099-G A BILL?

No, it is not a bill. It is a tax form showing how much you were paid in EWF benefits from NYSDOL in a calendar year 2021.

Q: WHAT DO I DO WITH THE 1099-G TAX FORM?

You must include the form with your tax return and include the EWF benefits you were paid in your earnings for the applicable calendar year. If you use a tax preparer or you e-file, be sure to include the 1099-G form with your other tax information for the calendar year. Consult with your tax preparer or the NYS Department of Tax and Finance if you have questions about your 1099-G form. You may also be eligible to e-file for free. For more information about filing New York State income taxes, go to tax.ny.gov.

Q: THE ADDRESS ON MY 1099-G TAX FORM IS WRONG. WILL THAT AFFECT MY RETURN?

No, as long as the Social Security Number or ITIN printed on the form is correct.

Q: WHAT IF I DON'T HAVE A SOCIAL SECURITY NUMBER OR ITIN?

You cannot file a federal tax return without a Social Security Number or ITIN. Please visit irs.gov/individuals/new-york-state-residents-excluded-workers-fund-payments or irs.gov/individuals/how-do-i-apply-for-an-itin additional information.

Q: CAN I HAVE MY TAX WITHHOLDING RETURNED TO ME?

The Department of Labor cannot return any withheld taxes to you. Only the federal or state government can return those to you as part of your income tax refund.

Q: ARE EWF BENEFITS EXEMPT FROM INCOME TAX?

The total amount of EWF benefits you received is taxable to New York State under New York State tax law. New York State taxes were withheld when your payment was issued and there are no New York State exclusions. For questions regarding federal taxes, please contact the Internal Revenue Service (IRS) at irs.gov.