

NEW YORK STATE DEPARTMENT OF LABOR
 PAYMENT UNIT, BUILDING 12 1099-G
 PO BOX 621
 ALBANY, NY 12201-0621

Do You Qualify For An Earned Income Credit?

You may be entitled to a Federal tax credit. The amount of the credit is based on your earned income such as wages and self-employment. This credit may be allowed even if you do not owe any Federal income tax. However, you must file a Federal income tax return to obtain the credit. See the instructions on your Federal income tax forms to determine if the amount of your income allows you to claim this credit.

Important Information About Form 1099-G

Because you received unemployment compensation payments of \$10 or more in 2023, New York State is required to report those payments to the Internal Revenue Service, and give you Form 1099-G by January 31, 2024.

Unemployment compensation includes:

- Unemployment Insurance payments
- Federal Extended Benefits payments
- TAA (Trade Adjustment Act) basic, retroactive, and additional training payments
- PUA (Pandemic Unemployment Assistance) payments
- LWA (Lost Wages Assistance) payments
- DUA (Disaster Unemployment Assistance) payments
- MEUC (Mixed Earner Unemployment Compensation) payments

Please keep Form 1099-G for your records. You will need this information to complete your Federal, State and local income tax returns. If you did not receive any unemployment compensation this year, but repaid an overpayment, this form is being sent in case it will be of help to you.

Note: Unless you have voluntarily authorized Federal or State withholding, Federal, State and local income taxes are not withheld on unemployment compensation. If you expect to receive these benefits in the future, you can ask the Department to withhold Federal and State income tax from each payment. Or, you can make estimated tax payments during the year. For more information regarding how to make estimated tax payments, see instructions on the appropriate tax return, or, contact the Internal Revenue Service or the NYS Department of Taxation and Finance.

BOX 1 Shows the total unemployment compensation paid to you this year. For tax year 2023, combine the box 1 amounts from all Forms 1099-G, and report the amount as income on the unemployment compensation line on your return. Except as explained in the following instructions for the remaining boxes, this is your taxable amount. If you are married filing jointly, each spouse must figure his or her taxable amount separately.

If this 1099-G is for a year other than 2023, see the instructions on the appropriate tax return, or contact the Internal Revenue Service, the NYS Department of Taxation and Finance or your local taxing authority to determine the amount of taxable unemployment insurance.

BOX 2 Shows adjustments credited to you this year. **INCLUDES:** Your cash payments and income tax refunds used to pay back overpaid benefits. **DOES NOT INCLUDE:** Your payments to cover penalties, and your unemployment insurance benefits used to pay back overpaid benefits. Adjustment information may be helpful to you in filing your return.

BOX 4 Shows total Federal income tax withheld from unemployment compensation paid to you this year. If you voluntarily authorized withholding, tax has been withheld at a 10% rate. Include this amount on your income tax return as tax withheld.

BOX 5 Shows Reemployment Trade Adjustment Assistance (RTAA) payments you received. The amounts are not included in the Box 1 total. Include on Form 1040 on the "Other income" line. See the Form 1040 instructions.

BOX 10a Shows the payer's state.

BOX 10b Shows the payer's Federal Identification Number.

BOX 11 Shows total State income tax withheld from unemployment compensation paid to you this year. If you voluntarily authorized withholding, tax has been withheld at a 2.5% rate. Include tax withheld, if any, on your income tax return.

Future developments. For the latest information about developments related to Form 1099-G and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099g.

PAYER'S name, street address, city, state, ZIP code, Federal identification number, and telephone number

**NEW YORK STATE
 DEPARTMENT OF LABOR-UNEMPLOYMENT INSURANCE
 ALBANY, N.Y. 12240-0001**

<https://on.ny.gov/1099-G>

PAYER'S Fed. Id. No. 27-0293117

Phone 888-209-8124

OMB No. 1545-0120

**Statement for
 Recipients of
 Certain
 Government
 Payments**

Form 1099-G (12/23)

RECIPIENT'S identification number	1. Unemployment compensation	2. Adjustments	3.	4. Federal income tax withheld	
RECIPIENT'S name, street address, city, state and ZIP code			5. RTAA Payments		6.
		7.	8.		9.
		10 a. State NY	10 b. State Identification No. 27-0293117		11. State income tax withheld

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.