

Frequently Asked Questions: 1099-G Tax Forms

The Statement for Recipients of Certain Government Payments (1099-G) tax forms were mailed by January 31, 2025. The mailing meets the mandatory January 31 guideline set by the Internal Revenue Service (IRS).

The tax form provides the total amount of benefits paid to you by the Office of Unemployment Compensation in 2024. It includes any adjustments or tax withholdings made to your benefits. Benefits paid to you may be considered taxable income. Please consult your tax professional to determine how these payments will impact your current tax situation.

You must include the information from this form with your tax filing for the 2024 calendar year.

The UC 1099-G tax form includes the amount of benefits paid to you for any of the following programs:

- Unemployment Compensation (UC)
- Pandemic Emergency Unemployment Compensation (PEUC)
- Extended Benefits (EB)
- Lost Wages Assistance (LWA)
- Pandemic Unemployment Assistance (PUA)

How can I get my 1099-G tax form?

For tax year 2024, UC 1099-G forms were mailed to the last address on record by January 31, 2025. You can also view this form by logging into your [Claimant Portal](#).

If you are unable to log into your dashboard, you may visit any [AJC location](#). You must bring your Social Security card and a valid form of identification to request a copy of your 1099-G. Your identity will be verified for security purposes.

What if I receive a Form 1099-G with an incorrect amount in the "Total Payment" or "Tax Withheld" sections?

For income tax purposes, UC benefits are reported for the calendar year in which they were paid, regardless of when the claim was filed.

To verify the "Total Payment" or "Tax Withheld" amounts:

1. Log into your [Claimant Portal](#) and navigate to the "Payment History" tab.
2. Review all benefits received through direct deposit or your prepaid card, including any taxes or penalties withheld.

If you find an error, you may request an amended Form UC 1099-G. To make this request, contact the Customer Navigation Center at **202-724-7000** (local callers) or **877-319-7346** (out-of-state callers) during business hours: Monday–Friday, 8:30 AM–5:00 PM.

Note: If you believe someone fraudulently claimed UC benefits under your name or Social Security number (SSN), file your taxes reporting only your true income. The IRS provides guidance for handling identity theft cases. Learn more here: [IRS 1099-G Identity Theft and Unemployment Benefits](#)

What happens if UC benefit checks were returned and re-deposited into my account after the original Form 1099-G was mailed?

An amended Form UC 1099-G will be issued. Contact the Customer Navigation Center during business hours at:

- **202-724-7000** (local callers)
- **1-877-319-7346** (long-distance callers)

Your SSN and mailing address will be verified before an amended form is issued.

What if I receive a 1099-G form after I have already filed my federal income tax return?

If you need to adjust your federal income tax return, contact the IRS directly at **800-829-1040**.

What if I received an overpayment of benefits in one year and repaid any of it in the same or a subsequent calendar year?

For tax year 2024, the "Total Payment" section on your 1099-G form includes all benefits paid to you during the calendar year, even if you were determined to be in "overpaid status." Benefits withheld to offset your overpayment are also included in the total.

When filing your taxes, you can adjust the reported amount:

- Subtract the repayment amount from the total benefits paid
- Include supporting documentation, such as a receipt, canceled check, or money order, as proof

For further guidance, refer to IRS Publication 525 or contact the IRS directly at **800-829-1040**.

What do I do if I believe someone else filed and received UC benefit payments under my name or SSN?

If you suspect fraudulent activity, call **877-FRAUD-60** to speak with a claims examiner.

The IRS allows victims of identity theft to file their taxes reporting only their true income. You do not need to wait for a revised 1099-G or complete additional identity theft forms.

What if I receive a 1099-G at my address, but it is not addressed to me?

Do not open mail addressed to someone else. Write "Return to Sender" on the envelope and return it to the United States Postal Service.

I need a printout of my payment history. How can I get this?

You can view and print your benefit payment history through your [Claimant Portal](#). Most public service agencies accept this printout as proof for eligibility purposes.

How will I know how much unemployment compensation I received?

If you received unemployment compensation during the year, you should receive a Form 1099-G from the Office of Unemployment Compensation, including traditional UI payments and federal unemployment benefits (such as EB, LWA, PEUC, and PUA). The total amount paid to you in 2024 will be reflected on your 1099-G.

Can I have federal income tax withheld from my unemployment compensation?

Yes. You can choose to have 10% of your benefit payments withheld for federal income taxes. The withholding is calculated based on the payment amount after earnings adjustments (if any).

To adjust your withholding settings, log into your Claimant Portal, select "My Profile," then click "Edit." Be sure to save your changes.

Do I have to report unemployment benefits on my federal income tax return?

Yes, unemployment compensation received during the year must be reported on your federal tax return.

How will unemployment compensation affect my federal tax return?

If you do not have taxes withheld from your unemployment compensation, you may owe taxes when filing your return.

If I am no longer collecting unemployment benefits, how can I pay the tax due?

You can make estimated tax payments or adjust withholding at your new job. Visit [irs.gov/payments](https://www.irs.gov/payments) for more information.

Why does the 1099-G I received in the mail look different from the 1099-G I downloaded from the system?

To expedite form distribution, the department minimized unnecessary changes to the online system. As a result, the UC 1099-G form available online may look different from the mailed version. Both formats contain the same information needed for federal tax filing.