

The Statement for Recipients of Certain Government Payments (1099-G) tax forms are mailed each year by January 31. This meets the mandatory guideline set by the Internal Revenue Service.

This tax form provides the total amount of money you were paid in benefits from the Office of Unemployment Compensation in the previous calendar year. This tax form will include any adjustments or tax withholding made to your benefits. Benefits paid to you may be considered taxable income. Please consult with your tax professional to determine how these payments will impact your current tax situation.

You must include the data from this form with your tax filing for the previous 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)
- Federal Pandemic Unemployment Compensation (FPUC)
- Lost Wages Assistance (LWA)
- Pandemic Unemployment Assistance (PUA)
- PUA Stimulus
- Delayed Unemployment Compensation

How can I get my 1099-G tax form?

For tax year 2022: UC 1099-G have been mailed to the last address of record prior to January 31, 2023.

You can also view this form by logging into your [Claimant Portal](#).

Only after you have tried to log into your dashboard and are unsuccessful, can you visit any [AJC location](#). You must bring your Social Security Card and your Government-issued photographic identification before you will be provided with a copy of your 1099-G. Your identity will be verified to protect you.

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

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

The "Total Payment" and "Tax Withheld" may be reconciled by adding all benefits made to you during the tax year. You may view these payments via your Claimant Portal by logging on [here](#).

If you believe the "Total Payment" or "Tax Withheld" on Form UC 1099-G is incorrect, please log in to your Claimant Portal, click the "Payment History" tab, and verify each amount was received by you, either via Direct Deposit or your Prepaid Card. *Remember to calculate taxes or penalties which were withheld!*

If the amount is incorrect, an amended Form UC 1099-G will be issued. To make this request, you may call our Customer Navigation Center at 202-724-7000 from **8:30am - 5:00pm**. Out-Of-State callers may contact us at 1-877-319-7346.

NOTE: If you believe someone filed and received UC benefit payments under your name or SSN without your permission, **you should not wait for a revised 1099-G form to file your taxes.** The IRS instructs any victim to move forward with filing their taxes, reporting only their true income and not fraudulent income reported in their name. The victim does not need to complete the additional form normally required by the IRS for reporting identity fraud. Learn more here: [IRS 1099-G \(Identity Theft and Unemployment Benefits\)](#)

Frequently Asked Questions: 1099- G Tax Forms

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

An amended Form UC 1099-G must be issued. You may contact our Customer Navigation Center **During Normal Business Hours 8:30am - 5:00pm**. Local callers may contact us at 202-724-7000. Long distance callers may contact us at 1-877-319-7346. Your Social Security number and mailing address will be verified before an amended Form UC-1099G will be issued. If the amount is incorrect, an amended Form 1099-G will be issued. You may contact our Customer Navigation Center.

What if I receive a 1099-G Form after I have filed my federal income tax return with the IRS?

Questions concerning any adjustments that need to be made on your federal income tax return should be directed to the IRS at 800-829-1040.

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

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" for those benefits. After you are determined overpaid, we often begin keeping a portion of your benefits to reduce the overpayment amount you owe. This money that we keep toward your overpayment, called an offset, is also included in your total.

When you report the total benefits paid on tax form 1040 or 1040A you may adjust this total by the amount of benefits that we used to offset or reduce your overpayment. To determine the amount of benefits used as offsets/repayments, please refer to the letter you received from DOES regarding Overpayments.

If you were overpaid benefits and you repaid the amount, it is still included in the "Total Payment." If the repayment was made in the same year as the overpayment, make the necessary adjustment and notation on your tax form 1040 or 1040A. Your receipt, canceled check or money order may be used as proof for adjustments claimed.

For more information on how to report your repayment of UC benefits on your tax return, see Unemployment Benefits and Repayments in IRS Pub. 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 without my permission?

Please visit our online [Fraud Center](#) and follow the instructions for completing the [Identity Theft form](#). You may also call 877-FRAUD-60.

The victim should not wait for a revised 1099-G to file his/her taxes. Per the IRS, the victim can move forward with filing their taxes, reporting only their true income and not fraudulent income reported in their name. The victim does not need to complete the additional form normally required by the IRS for reporting identity theft.

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

Please do not open mail addressed to others. The Department recommends that you write "Return to Sender" on the envelope. If you drop the item in the mailbox, the United States Postal Service will return it.

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

You can easily view and print your benefit payment history via your Claimant Portal. Most public service agencies accept this printout for eligibility purposes.



DISTRICT OF COLUMBIA
DEPARTMENT OF
EMPLOYMENT SERVICES



GOVERNMENT OF THE
DISTRICT OF COLUMBIA
DC MURIEL BOWSER, MAYOR

Frequently Asked Questions: 1099- G Tax Forms

How will I know how much unemployment compensation I received?

If you received unemployment compensation during the year, you should receive Form 1099-G from the Office of Unemployment Compensation.

If you received traditional UI payments, or Federal Unemployment Benefits (including PUA, PEUC, EB, LWA, FPUC), \$1200 PUA Stimulus Payment or \$500 Delayed Unemployment Compensation payment, you will receive 1099-G. The total amount of all UI payments you received in 2022 will be reflected on your 1099-G.

These forms indicate the total amount of benefits received and the amount of federal taxes withheld. You will need to add the payments from all forms when reporting this information to the IRS.

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

Yes. You may choose to have federal income tax withheld from your benefit payments at the rate of 10 percent. The amount of withholding is calculated using the payment amount, after being adjusted for earnings (in any).

If you wish to adjust your federal income tax withholding, please log in to your Claimant Portal. Select "My Profile," then click "Edit." Be sure to save your changes before navigating away from the "Edit" page.

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

Yes, any 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, it could result in a tax liability.

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

You can make estimated tax payments and/or increase your withholding once you have a new job. You can check your estimated withholding using the Tax Withholding Estimator. See www.irs.gov/payments for more payment options.

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

In an effort to get forms to claimants as quickly as possible the department limited unnecessary changes to the online system. As a result, the UC 1099-G form available online will appear in a different format than the mailed UC 1099-G. Both forms contain the same information that is needed for federal tax filing.