## MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY

PO Box 1699 Jackson MS 39215-1699

OFFICIAL BUSINESS PENALTY FOR PRIVATE USE, \$300 RETURN SERVICE REQUESTED

FIRST-CLASS MAIL U.S. POSTAGE & FEES PAID

MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY JACKSON MS PERMIT NO. 297

SHABNAM SHARMIN 312 YALE STREET EXT APT A **CLEVELAND MS 38732** 

## Instructions for Recipient

Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the total unemployment compensation paid to you this year. Combine the box 1 amounts from all Forms 1099-G and report the total as income on the unemployment compensation line of your tax return. Except as explained below, this is your taxable amount. If you are married filing jointly, each spouse must figure his or her taxable amount separately. If you expect to receive these benefits in the future, you can ask the payer to withhold federal income tax from each payment. Or, you can make estimated tax payments. For details, see Form 1040-ES. If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and received a payment from that program, the payer must issue a separate Form 1099-G to report this amount to you. If you itemize deductions, you may deduct your contributions on Schedule A (Form 1040) as taxes paid. If you do not itemize, you only need to include in income the amount that is in excess of your contributions.

Box 2. Shows refunds, credits, or offsets of state or local income tax you received. It may be taxable to you if you deducted the state or local income tax paid on Schedule A (Form 1040). Even if you did not receive the amount shown, for example, because: (a) it was credited to your state or local estimated tax, (b) it was offset against federal or state debts, (c) it was offset against other offsets, or (d) you made a charitable contribution from your refund, it is still taxable if it was deducted. If you received interest on this amount, you should receive Form 1099-INT for the interest. However, the payer may include interest of less than \$600 in the blank box next to Box 9 on Form 1099-G. Regardless of whether the interest is reported to you, report it as interest income on your tax return. See your tax return instructions.

Box 3. Identifies the tax year for which the box 2 refunds, credits, or offsets shown were made. If there is no entry in this box, the refund is for 2020 taxes.

Box 4. Shows backup withholding or withholding you requested on unemployment compensation, Commodity Credit Corporation (CCC) loans, or certain crop disaster payments. Generally, a payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows reemployment trade adjustment assistance (RTAA) payments you received. Include on Form 1040 on the "Other income" line. See the Form 1040 instructions.

Box 6. Shows taxable grants you received from a federal, state, or local government.

Box 7. Shows your taxable Department of Agriculture payments. If the payer shown is anyone other than the Department of Agriculture, it means the payer has received a payment, as a nominee, that is taxable to you. This may represent the entire agricultural subsidy payment received on your behalf by the nominee, or it may be your pro rata share of the original payment. See Pub. 225 and the instructions for Schedule F (Form 1040) for information about where to report this income.

Partnerships, see Form 8825 for how to report.

Box 8. If this box is checked, the amount in box 2 is attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application. If taxable, report the amount in box 2 on Schedule C or F (Form 1040), as appropriate.

Box 9. Shows market gain on CCC loans whether repaid using cash or

Boxes 10a-11. State income tax withheld reporting boxes.

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.

	☐ CORRE	CTED (if	checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemploy	ment compensation	OMB No. 1545-0120	1			
MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY P O BOX 23088 JACKSON MS 39225-3088 601-493-9427		\$3,198.00		2020		Certain Government		
		2 State or local income tax refunds, credits, or offsets		2020		Payments		
				Form 1099-G				
PAYER'S federal identification number 64-6000765	RECIPIENT'S identification number XXX-XX-0309	3 Box 2 amount is for tax year 2020		4 Federal income tax v \$0.00	Copy B For Recipient			
RECIPIENT'S name		5 RTAA payments		6 Taxable grants		To Recipient		
SHABNAM SHARMIN		\$0.00				This is important tax information and is being		
Street address (including apt. no.) 312 YALE STREET, EXT APT A		7 Agriculture payments		8 Check if box 2 is trade or business income		furnished to the Internal Revenue Service. If you are required to file a return, a		
City, state, and ZIP code CLEVELAND, MS, 38732		9 Market gain				negligence penalty or other sanction may be imposed on you if this income is taxable		
Account number (see instructions)		10a State MS	10b State Identification n 64-6000765	o. 10a State income to \$0.00	ax withheld	and the IRS determines that it has not been reported.		
	□ VOID □ CORREC	TFD						
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation		OMB No. 1545-0120	1			
MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY P O BOX 23088 JACKSON MS 39225-3088 601-493-9427		\$3,198.00  2 State or local income tax refunds, credits, or offsets		2020	Certain Government			
						Payments		
				Form 1099-G				
PAYER'S federal identification number 64-6000765	RECIPIENT'S identification number XXX-XX-0309	3 Box 2 am 2020	ount is for tax year	4 Federal income tax withheld \$0.00		Copy 2		
ECIPIENT'S name		5 RTAA payments		6 Taxable grants		To be filled with recipient's state income tax return, when		
SHABNAM SHARMIN		\$0.00				required.		
Street address (including apt. no.) 312 YALE STREET, EXT APT A		7 Agriculture payments		8 Check if box 2 is trade or business income				
City, state, and ZIP code CLEVELAND, MS, 38732		9 Market gain						
Account number (see instructions)		10a State MS	10b State Identification n 64-6000765	o. 10a State income to \$0.00	ax withheld			

Form **1099-G** 

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service