



Commonwealth of Massachusetts
 Department of Revenue
 Geoffrey E. Snyder, Commissioner

mass.gov/dor

Letter ID: L1512587424
 Notice Date: January 2, 2024
 Account ID: PIT-15867864-002



NOTICE OF IMPORTANT TAX INFORMATION - 1099-G

Instructions for Recipient

Box 1: Shows the refund recipient's identification or Social Security number. If a joint return was filed, the first number listed on the return appears in this box.

Box 2: Shows refunds, credits or offsets of state income tax you received. It may be taxable to you if you deducted the state tax paid as an itemized deduction on your federal income tax return. Even if you did not receive the amount shown, for example, because it was credited to your state estimated tax, it is still taxable if it was deducted. If you received interest on this, report it as interest income on your tax return. See the instructions for Form 1040 or 1040A for more information. The amount in Box 2 is **not reportable** on your **2023** Massachusetts income tax return.

Box 3: Identifies the tax year for which the refund, credit or offset shown in Box 2 was made.

THIS IS NOT A BILL OR NOTICE OF REFUND. THE AMOUNT IN BOX 2 MAY BE TAXABLE INCOME ON YOUR FEDERAL TAX RETURN. (SEE INSTRUCTIONS ABOVE)

For more information visit the IRS website at www.irs.gov or call 1-800-829-1040.

PAYER:
 Massachusetts Department of Revenue
 PO Box 7010
 Boston, MA 02204
 Telephone: (617) 887-6367
 Federal ID 046-002-284-W

OMB No. 1545-0120

2023

Form 1099-G

**Certain
 Government
 Payments**

COPY-B - FOR RECIPIENT

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.

RECIPIENT'S name, address and ZIP code:

ARUN KUMAR KANUGULA and DIVYA NAD
64 BARBARA LN
HUDSON NH 03051-3770

CORRECTED (if checked)

THIS IS AN INFORMATION-ONLY STATEMENT. THIS IS NOT A BILL OR NOTICE OF REFUND.

1 RECIPIENT'S identification number: XXX-XX-9880	2 State or local income tax refunds, credits, or offsets: \$413.00	3 Box 2 amount is for tax year: 2022
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Form 1099-G

Keep for your records.

Department of the Treasury - Internal Revenue Service

SEE REVERSE SIDE FOR OPENING INSTRUCTIONS



Massachusetts
 Department of Revenue
 PO Box 7061
 Boston, MA 02204-7061

Forward Service Requested

Presorted

First-Class Mail
 Postage & Fees Paid
 Commonwealth of MA
 MDOR

Important Tax Return Document Enclosed

FIRST-CLASS MAIL

ARUN KUMAR KANUGULA and DIVYA NAD
 64 BARBARA LN
 HUDSON NH 03051-3770

KAYFEP1 03051

