



GEORGIA DEPARTMENT of REVENUE
 TAXPAYER SERVICES DIVISION
 P.O. Box 105499
 Atlanta, Georgia 30348-5499

This is NOT a Bill

1099G ENCLOSED

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VIVEK K TIWARI
 4228 LONG LAKE DR
 11207
 BATAVIA OH 45103-9199



You are receiving this 1099-G because you itemized your deductions **and** received a refund, credit, or offset on your Georgia income tax return in 2017. You may need to include the amount shown in Box 2 below as income on your current year's income tax return filed with the IRS.

Please read the instructions carefully for Boxes 2 and 3. Boxes 1, 4, 6, and 7 do not apply to your Georgia refund, credit, or offset.

1099G Instructions for Recipient

Box 1. Shows the total unemployment compensation paid to you this year. This amount is taxable income to you. For details, see the instructions for your Federal income tax return. If you expect to receive these benefits next year, see Form 1040-ES for estimated tax payments.

Box 2. Shows refunds, credits, or offsets, of state or local income tax you received. If there is an entry in this box, it may be taxable to you if you deducted the tax paid as an itemized deduction on your Federal income tax return. Even if you did not received the amount shown, for example, because it was credited to your estimated tax, it is still taxable if it was deducted. Any interest received on this must be included as interest income on your return. See the instructions for Form 1040 or 1040A.

Box 3. Identifies the tax year for which the refund, credit, or offset shown in Box 2 was made. If there is no entry in this box, the refund is for last year's taxes.

Box 4. Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 28% rate on certain payments. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Box 6. Shows the amount of taxable grants you received from the Federal, state, or local government.

Box 7. Shows the amount of Department of Agriculture payments that are taxable to you. 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 agriculture subsidy payment received on your behalf by the nominee, or it may be your pro rata share of the original payment. See Pub. 225, Farmer's Tax Guide, and the instructions for Schedule F (Form 1040), Profit or Loss From Farming, for information about where to report this income.

PAYER'S name, street address, city, state and ZIP code GEORGIA DEPARTMENT of REVENUE TAXPAYER SERVICES DIVISION P.O. BOX 105499 Atlanta, Georgia 30348-5499		1 Unemployment compensation 2 State or local income tax refunds, credits or offsets \$667.00	<i>OMB No. 1545-0120</i> COPY B For Recipient	Certain Government Payments
PAYER'S Federal identification number 58-6002015	RECIPIENT'S identification number XXX-XX-2731	3 Box 2 amount is for tax year 2016	4 Federal income tax withheld	CALENDAR YEAR 2017 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 and address VIVEK K TIWARI 4228 LONG LAKE DR 11207 BATAVIA OH 45103-9199		5	6 Taxable grants	
Account number (optional)		7 Agriculture payments	8	