

Copy B - For Recipient

**Report of State Income Tax Refund
From the California Franchise Tax Board**

STATE OF CALIFORNIA FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040	RECIPIENT'S Identification number 607-65-0161	2. State or local income tax refunds, credits, or offsets \$ 2,993.00	OMB No. 1545-0120 2017 FORM 1099-G
	3. Tax year 2016		
Payer's FEIN 68-0204061			

RECIPIENT'S name **NAND GOPAL TIWARI & ANJALI KUMARI**

IMPORTANT TAX DOCUMENT
THIS FORM IS FOR YOUR RECORDS - DO NOT ATTACH WITH YOUR TAX RETURN

INSTRUCTIONS TO RECIPIENT

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 it was credited to your state or local estimated tax, 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 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 for instructions.

NOTE: 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.

For information on how to report the refund amount shown, please refer to the instructions in your state and federal tax booklets when filing your tax return. For information about this notice, call us at the appropriate telephone number listed below.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
TTY/TDD: 800.735.2929, 800.822.6268, or 711 for persons with hearing or speech impairments.