



## 1099-G

### Frequently Asked Questions

*Information is updated often and is subject to change*

#### ***What if my 1099-G statement is wrong?***

##### ***I didn't receive the amount reflected on my 1099.***

The amount showing in your account is your bi-weekly benefit amount minus the state and federal withholding that you opted to have withheld. You can check your payment history on your claim for the exact amount processed for each week on UI, PUA or PEUC claims.

- \$600.00 CARES Act also known as Federal Pandemic Unemployment Compensation (FPUC) money **will not** be on your payment screen. Any weeks that you were paid for UI, PUA or PEUC beginning with the week ending 4/04/20 thru the week ending 7/25/20 issued an additional \$600.00 FPUC payment. Those payments are considered taxable income and are included on your 1099.
- Lost Wages Assistance (LWA) payments of \$400 that were available for six weeks **will not** be on your payment screen but is considered taxable income and are included on your 1099.

#### ***What if I received a 1099 for 2020 but I was not on UI?***

##### ***I drew benefits in December of 2019.***

The 1099 will reflect all payments processed out to you for the current tax year 2020. If you received your last payment in January 2020 for weeks claimed in December 2019, it will show on the tax year 2020. Payments are reported the year paid out not the year claimed.

#### ***Do I have to report unemployment benefits on my taxes?***

Yes, this is considered taxable income.

### ***What if my 1099 is incorrect?***

***My company did mass filing/E-Claim for me during the pandemic and I never received benefits.***

The 1099 reflects all payments processed out to you for the current tax year 2020.

Send an email to the [kyou1099@ky.gov](mailto:kyou1099@ky.gov).

Be sure to provide:

- Name as it appears on the 1099
- Last four digits of your Social Security Number
- Phone number for a staff member to contact you
- Valid email address for staff member to contact you
- Company name and reason that the 1099 is incorrect due to company filing E-Claim on your behalf

### ***What if my 1099 is incorrect?***

***I paid all or some of my overpayment unemployment benefits back.***

The 1099 reflects all payments processed out to you for the current tax year 2020. There will be a question on your tax form that will ask if you paid any unemployment back in the tax year 2020. The amount you paid back will need to go in this line. It will be deducted from the amount you received while filing your taxes.

### ***What if I need proof that I paid my overpayment unemployment benefits back for my taxes?***

A receipt is mailed to you each time money is applied to your overpayment account. The receipt will reflect the amount received by the Office of Unemployment Insurance (OUI) and also states to keep this receipt for tax purposes. If you did not receive or keep this receipt then please email [kyou1099@ky.gov](mailto:kyou1099@ky.gov) for a copy of your receipt.

Be sure to provide:

- Name as it appears on the 1099
- Last four digits of your Social Security Number
- Phone number for a staff member to contact you
- Valid email address for staff member to contact you
- Reason for the request

### ***Can I get a copy of my 1099 online?***

Yes, log into your online UI account starting at [kcc.ky.gov](http://kcc.ky.gov). From the welcome screen you can select the 1099 tab. Follow the instructions to download.

***What if I never filed for benefits but I received a 1099 for tax year 2020?  
I think someone stole my identity.***

Send an email to the [kyou1099@ky.gov](mailto:kyou1099@ky.gov). We will investigate for fraud.

Be sure to provide:

- Name as it appears on the 1099
- Last four digits of your Social Security Number
- Phone number for a staff member to contact you
- Valid email address for staff member to contact you
- Reason that the 1099 is incorrect due to potential fraud
- Include a notarized affidavit stating that you never received unemployment benefits and you believe that someone has used your identity to receive benefits in your name (identity theft)

***What if I have questions or concerns about my 1099?***

All questions and concerns can be directed to [kyou1099@ky.gov](mailto:kyou1099@ky.gov).

Be sure to provide:

- Name as it appears on the 1099
- Last four digits of your Social Security Number
- Phone number for a staff member to contact you
- Valid email address for staff member to contact you
- State the question or the concern with as much detail as possible

***What if I don't get my corrected 1099G in time from the state to file my taxes?***

The Internal Revenue Service is advising taxpayers who receive an incorrect Form 1099-G for unemployment benefits they did not receive to contact the issuing state agency to request a revised Form 1099-G showing they did not receive the benefits. Taxpayers who are unable to obtain a timely, corrected form from states should still file an accurate tax return, reporting only the income they received.

All questions and concerns can be directed to [kyou1099@ky.gov](mailto:kyou1099@ky.gov).

Be sure to provide:

- Name as it appears on the 1099
- Last four digits of your Social Security Number
- Phone number for a staff member to contact you
- Valid email address for staff member to contact you
- State the question or the concern with as much detail as possible