

1099-G

Frequently Asked Questions

2021 1099Gs now available online.

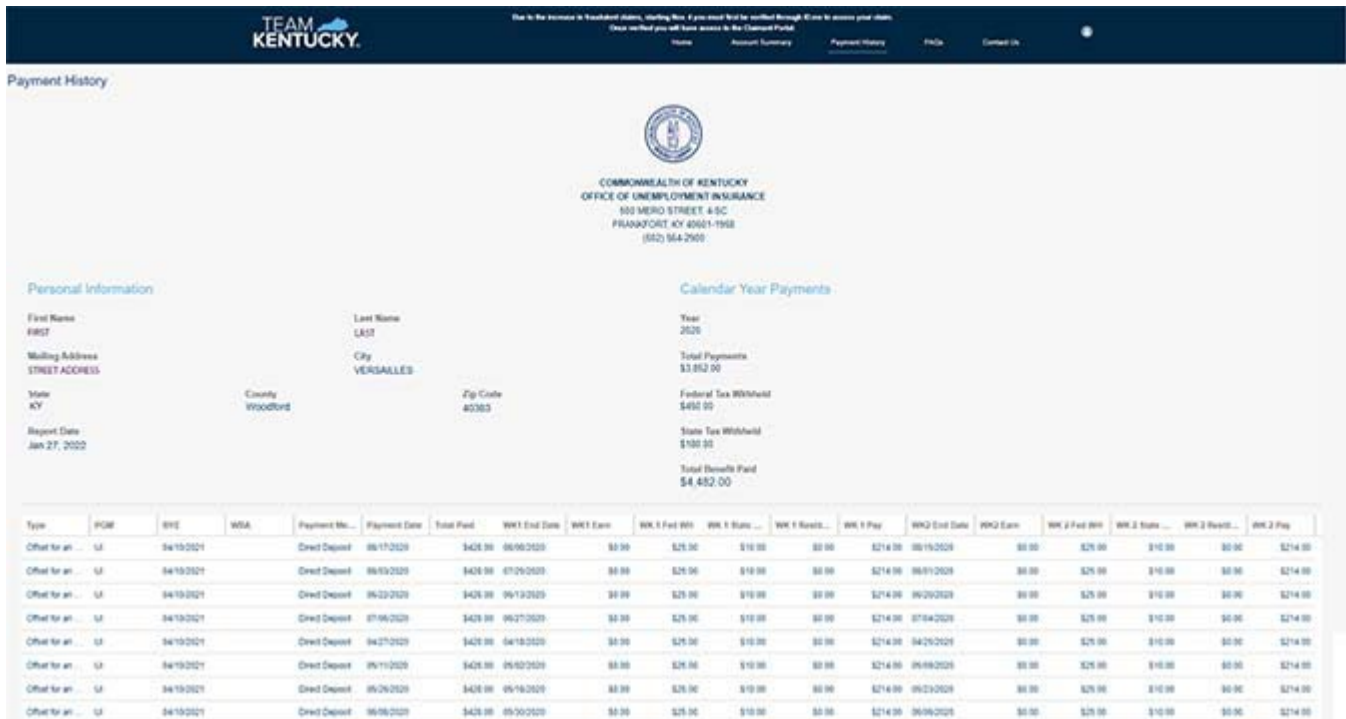
See the KCC.KY.GOV homepage for directions.

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 1099G.

You can check your payment history on line at kcc.ky.gov for the exact amount processed for each week you were paid on UI, PUA or PEUC claims. You can also view **Federal Pandemic Unemployment Compensation (FPUC) payments**. This amount is also taxable as it is part of your unemployment benefit package.



TEAM KENTUCKY
COMMONWEALTH OF KENTUCKY
OFFICE OF UNEMPLOYMENT INSURANCE
100 MERO STREET, 4-5C
FRANKFORT, KY 40621-1968
(502) 564-2669

Personal Information

First Name FIRST	Last Name LAST	Year 2020
Mailing Address STREET ADDRESS	City VERMILION	Total Payments \$3,852.00
State KY	County Woodford	Zip Code 40383
Report Date Jan 27, 2022		Federal Tax Withheld \$492.00
		State Tax Withheld \$100.00
		Total Benefits Paid \$4,442.00

Calendar Year Payments

Type	POB	BYE	MSA	Payment Method	Payment Date	Total Paid	WK1 End Date	WK1 Earn	WK1 Fed Pmt	WK1 State Pmt	WK1 Fed Pmt	WK1 State Pmt	WK1 Fed Pmt	WK1 State Pmt	WK1 Fed Pmt	WK1 State Pmt	WK1 Fed Pmt	WK1 State Pmt
Offset for an...	UI	04/19/2021		Direct Deposit	05/17/2020	\$425.00	05/05/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	05/19/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	05/19/2020	\$425.00	07/05/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	06/01/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	05/23/2020	\$425.00	06/13/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	06/29/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	07/06/2020	\$425.00	06/27/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	07/04/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	04/27/2020	\$425.00	04/18/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	04/26/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	05/11/2020	\$425.00	05/02/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	05/08/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	05/26/2020	\$425.00	05/16/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	05/23/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00
Offset for an...	UI	04/19/2021		Direct Deposit	06/08/2020	\$425.00	05/30/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00	06/06/2020	\$0.00	\$25.00	\$10.00	\$0.00	\$214.00

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What if I received a 1099G for 2021 but I was not on

UI in 2021 I requested benefits in December of 2020?

The 1099 will reflect all payments processed out to you for the current tax year 2021. If you received your last payment in January 2021 for weeks claimed in December 2020, it will show on the tax year 2021. Payments are reported the year they are 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 1099G is incorrect?

The 1099 reflects all payments processed out to you for the current tax year 2021.

Send an email to the 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 1099G 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 2021. There will be a question on your tax form that will ask if you paid any unemployment back in the tax year 2021. 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 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 1099G online?

Yes, log into your online UI account starting at kcc.ky.gov. From the welcome screen you can select the 1099 tab. Follow the instructions to download. Simply visit the [Kentucky Career Center website](#) to get started:

- Click on 'Unemployment Services' and select 'File or Access your Claim' from the drop-down menu.
- Click on the green 'Sign in with ID.Me' button. If you have not previously verified, complete the verification process.
- Once logged into your online account, click on the "Request User Login Verification Code" button to send a code to your email address on file. This code is good for 15 minutes only.
- Click on the 'File New Claim / View 1099 Tax Document' button on the main page.
- Log in to your unemployment insurance account.
- Enter the Verification Code from your email address.
- Click on the 'My 1099' link located at the top of the page.

You will have the option to download or view the document.

NOTE: Even if you download the form, you will receive a 1099 paper tax document through the mail from OUI.

What if I never filed for benefits or received a payment but I received a 1099G for tax year 2021? I think someone stole my identity.

Send an email to the 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)

Click [here](#) to visit the IRS website to learn more about identity theft and unemployment scams.

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

All questions and concerns can be directed to 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.

Where can I learn more about estimated tax and withholding for unemployment insurance benefits, or who can I contact with questions?

Download the [2021 Tax Withholding and Estimated Tax publication from the IRS](#) website or call 1-800-829-3676 (1-800-TAXFORM).