

1099-G Tax Form

All individuals who received unemployment insurance (UI) benefits in 2020 will receive a 1099-G tax form. In North Dakota, UI payments are taxable at both the Federal and State level. If unemployment insurance benefits were paid to you in calendar year 2020, you will need the 1099-G form to complete your federal and state tax returns.

1099-G forms are being mailed the week of January 24 and will also be available online via UIICE if you have chosen to receive it electronically. Please note that in order to access your 1099-G online, you will have to have completed identity verification through *ID.me* prior to accessing the information.

Common 1099-G Questions and Answers:

What is the 1099-G form used for?

- The 1099-G form is needed to complete your state and federal tax returns if you were paid UI benefits last year. It contains information about benefits you were paid and taxes withheld.

Will I receive a 1099-G if I received UI benefits under the federal COVID-19 relief programs?

- Yes. All individuals who received UI benefits in 2020 will receive the 1099-G tax form. This includes claimants who received regular UI benefits and claimants who received benefits under new federal pandemic relief programs (PUA, PEUC, EB, FPUC, and LWA).

Does the 1099-G form show repayments I've made on an overpayment?

- No. The IRS requires that Job Service report all benefits paid to you in the calendar year, excluding any overpayments or adjustments to claims. For more information about UI and tax filing, please call the IRS at (800) 829-1040 or visit www.irs.gov.

I did not file for or receive UI benefits in 2020. Why did I receive a 1099-G form from Job Service North Dakota or another state?

- If you did not file for or receive UI benefits in 2020 but received a 1099-G form from Job Service North Dakota or another state, this may be an indication that a fraudulent claim was filed in your name. If this is the case, immediately contact the UI department of the state that sent the form to you. If the 1099-G came from North Dakota, contact Job Service at (701) 328-1680.

What do I do if a fraudulent claim was filed with my information?

- Contact the state UI agency that sent you the 1099-G right away. If the 1099-G is from Job Service North Dakota, call (701) 328-1680.
 - Each state will investigate fraud as quickly as possible.

- After the state has confirmed fraud, the state will issue you a corrected 1099 to include with your tax filing
- The IRS and each state UI program are aware of nationwide identity theft and unemployment fraud schemes. Once a fraudulent claim is reported, investigated, and confirmed, you will not be held responsible for repaying any benefits criminals may have received in your name. However, you must contact Job Service North Dakota if your 1099 was issued by Job Service North Dakota, or the state in which the fraud claim was filed and the 1099 issued in order to get an investigation started to ensure that you will not be held responsible. Please refer to IRS Publication 5027 for further information from the IRS. [Publication 5027 \(Rev. 5-2018\) \(irs.gov\)](#)

Where should I go to ask questions about tax filing?

- If you have questions about tax filing, please call the IRS at (800) 829-1040 or visit www.irs.gov.