

Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications* By *U.S. Mail* or by calling 1-800-TAX-FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

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 VOID CORRECTED

| | | | | |
|--|-----------------------------------|---|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. | | 1 Unemployment compensation \$ | OMB No. 1545-0120 | Certain Government Payments |
| | | 2 State or local income tax refunds, credits, or offsets \$ | 2005 Form 1099-G | |
| PAYER'S Federal identification number | RECIPIENT'S identification number | 3 Box 2 amount is for tax year | 4 Federal income tax withheld \$ | Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G. |
| RECIPIENT'S name | | 5 ATAA payments \$ | 6 Taxable grants \$ | |
| Street address (including apt. no.) | | 7 Agriculture payments \$ | 8 Check if box 2 is trade or business income <input type="checkbox"/> | |
| City, state, and ZIP code | | | | |
| Account number (see instructions) | | | | |

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

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| City, state, and ZIP code | | | |
| Account number (see instructions) | | | |

**Certain
Government
Payments**

**Copy B
For Recipient**

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.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the total unemployment compensation paid to you this year. Report this amount as income on the unemployment compensation line of your income tax return. If you expect to receive these benefits in the future, you can ask the payer to withhold federal income tax from each payment. Or, you can make estimated tax payments using Form 1040-ES, Estimated Tax for Individuals.

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 as an itemized deduction on your federal income tax return. 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, report it as interest income on your tax return. See the instructions for your tax return.

Box 3. Identifies the tax year for which the refunds, credits, or offsets shown in box 2 were made. If there is no entry in this box, the refund is for 2004 taxes.

Box 4. Shows backup withholding or withholding you requested on unemployment compensation, Commodity Credit Corporation loans, or certain crop disaster payments. Generally, a payer must backup withhold on certain payments at a 28% rate if you did not give your

taxpayer identification number (TIN) or did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows alternative trade adjustment assistance (ATAA) payments you received. Include on Form 1040 on the "Other income" line. See the Form 1040 instructions.

Box 6. Shows taxable grants you received from a federal, state, or local government.

Box 7. Shows 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 agricultural 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, Profit or Loss From Farming, for information about where to report this income.

Box 8. If this box is checked, the refunds, credits, or offsets in box 2 are attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application. If taxable, report the amount in box 2 on Schedule C, C-EZ, or F (Form 1040), as appropriate.

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| Account number (see instructions) | | | | |

Form **1099-G**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-G are the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2005 Instructions for Form 1099-G. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2006.

File Copy A of this form with the IRS by February 28, 2006. If you file electronically, the due date is March 31, 2006.