

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 <b>2007</b>	<b>Certain Government Payments</b>
		2 State or local income tax refunds, credits, or offsets \$	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 \$	<b>Copy C For Payer</b>
RECIPIENT		5 ATTA payments \$	6 Taxable grants \$	
		7 Agriculture payments \$	8 Check if Box 2 is trade or business income <input type="checkbox"/>	Privacy Act and Paperwork Reduction Act Notice see 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Account number (See Instructions)				

Form 1099-G

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 <b>2007</b>	<b>Certain Government Payments</b>
		2 State or local income tax refunds, credits, or offsets \$	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 \$	<b>Copy B For Recipient</b>
RECIPIENT		5 ATTA payments \$	6 Taxable grants \$	
		7 Agriculture payments \$	8 Check if Box 2 is trade or business income <input type="checkbox"/>	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.
Account number (See Instructions)				

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 2005 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.

10/31/2007