

FREQUENTLY ASKED QUESTIONS

1099-G Forms & Identity Protection

What should I do if I suspect identity theft based on my 1099-G Form?

- Anyone who receives a 1099-G for unemployment benefits they did not apply for is strongly encouraged to report the suspected identity theft through [LWC's online form](#).
 - You must provide an accurate and active email address so LWC can send instructions on next steps.
 - If an online fraud reporting form has already been submitted to LWC, there is no need to submit the form again unless confirmation of the submission is needed for record-keeping and to use as your written statement to the IRS with your income tax return.
- The Internal Revenue Service (IRS) advises if you received a 1099-G in error and it has not been corrected before you file your federal income tax return, you should NOT report the income. You must attach a statement to your return why you are not reporting the 1099-G income. A copy of the submission confirmation from LWC's online fraud reporting form can serve as a written statement. For more information from the IRS on identity theft issues, [click here](#).
- Individuals must file a report or complaint with the following agencies and provide copies of these reports to LWC as part of the agency's investigation. It is recommended to have these reports before submitting the online fraud form to LWC:
 - A report filed with your local law enforcement agency.
 - Report the fraud to the U.S. Department of Justice's National Center for Disaster Fraud (NCDF) by completing the online [NCDF complaint form](#), or calling 866-720-5721.

I believe the amount of unemployment benefits on my 1099-G may be incorrect. How can I get it corrected?

First, review all your 2021 payments showing in your account on our HiRE website. If the total in HiRE doesn't match the total shown on your 1099-G, contact our Unemployment Call Center at 866-783-5567 and request a payment review. If an error is identified, a corrected 1099-G will be issued.

The benefits reported on my 1099-G were overpaid. Could I get it corrected on my form?

The Internal Revenue Service requires all benefit payments, including amounts overpaid, on this form. A claim overpayment does not require a correction to the 1099-G. LWC does not issue corrected 1099s for overpaid monies or repayments made against an overpayment. You can bring your 1099-G and proof of the repayment(s) to a qualified tax preparer, who would be the best source for answers to any questions you have about reporting your unemployment payments, overpayments, and repayments.

I have repaid some (or all) of my overpayments. Could I get a corrected form?

As stated in the above answer, the LWC is required by the IRS to put all benefit payments, including amounts overpaid, on the 1099-G. The LWC does not issue corrected 1099s for overpaid monies or repayments made against an overpayment. You can bring your 1099-G and proof of the repayment(s) to a qualified tax preparer, who would be the best source for answers to any questions you have about reporting your unemployment payments, overpayments, and repayments.

I have already reported identity theft to LWC. Why did I still receive a 1099-G?

The IRS requires absolute proof of identity theft in order for 1099-Gs not to be issued. If you have reported identity theft to LWC, you should have received a follow-up email providing next-step instructions for identity theft victims to have their name cleared in LWC's system. You must follow the steps as directed and upload ALL requested documents for the case to be investigated. If you did not receive an email detailing next-step instructions, you will need to resubmit the [identity theft request](#). Once you receive the email and upload all required documentation (including a police report), there is nothing else required of you unless investigators need to contact you for more information. Save the submission confirmations and the required documentation, including a police report, for your records and for tax purposes. If ID Theft is confirmed by our investigation, a corrected 1099-G will be issued.

REMINDER: Filing a false identity theft report is subject to criminal penalties.