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Frequently Asked Questions - Form 1099-G and Form 1099-INT

Form 1099-G

What is Form 1099-G?

Form 1099-G, Certain Government Payments, is a report of income paid to you by a government agency. A 1099-G from the New Jersey Division of Taxation reflects (in Box 2) the State taxes you overpaid through withholdings, State tax payments, or credits during the tax year. The Internal Revenue Service (IRS) requires government agencies to report certain payments made during the year because those payments may be considered taxable income for federal income tax purposes. >>

This form is not a bill and you should not send any type of payment in response to the statement.

See the [Department of Labor and Workforce Development](#) for information on the 1099-G for Unemployment/Disability Insurance.

How do I get a Form 1099-G from the New Jersey Division of Taxation?

Form 1099-G is only available [online](#).

We cannot mail these forms.

What do I do now that I have a 1099-G from the New Jersey Division of Taxation?

You do not report the overpayment amount on your New Jersey Income Tax return, since it is not taxable income. To find out if you are required to report this information on your federal income tax return, visit the [IRS website](#).

I paid back part or all of the amount reported on my 1099-G, Box 2. How do I get a corrected form?

We cannot net other transactions against an overpayment. For example, if you amend your return and pay back part or all of the overpayment, you will still receive a 1099-G with the original overpayment amount, since we are required to report the initial transaction. For information on how to report the income and deduct your payment on your federal return, visit the [IRS website](#).

The amount reported on my 1099-G, Box 2, is more than I received. Why?

We must include any overpayment regardless of how it is distributed. Below are common reasons why the amount in Box 2 may be more than the amount you received. All or part of the overpayment was:

- Credited to estimated tax for the subsequent year;
- Applied to a voluntary contribution that you designated on your Income Tax return;
- Applied to a tax debt owed to New Jersey, another state, or the IRS;
- Applied to a debt owed to another State agency (child support, past-due student loans, Public Defender, etc.).

You are subject to the same federal reporting requirements as if you had received the entire overpayment.

My current year 1099-G indicates it is for a previous year's tax return. Why and what return year do I report this under?


We are required to report the overpayment in the year that the transaction takes place, regardless of which tax return year it is from. For information on federal reporting requirements, visit the [IRS website](#).

Do I need a Form 1099-G for the Senior Freeze payment (Property Tax Reimbursement) I received last year?

No. The IRS requires Form 1099-G for payments of refunds of state and local income taxes. Payments or credits for property tax relief programs are not included on Form 1099-G.

Form 1099-INT

What is the 1099-INT statement I received from the New Jersey Division of Taxation?

A 1099-INT, Interest Income, reflects the interest you received on New Jersey Income Tax you overpaid to us for the tax year. The Internal Revenue Service (IRS) requires government agencies to report certain payments made during the year because those payments may be considered taxable income for federal income tax purposes. 



This form is not a bill and you should not send any type of payment in response to the statement.

How do I obtain a Form 1099-INT from New Jersey?

Form 1099-INT, Interest Income statements, are not available online. We send these forms by mail when the amount of interest paid is more than \$10. If you need a copy of your 1099-INT, Write to: PO Box 046, Trenton, New Jersey 08646-0046, or send correspondence electronically through our [NJ ONRS](#) system.

What do I do now that I received a 1099-INT from the New Jersey Division of Taxation?

You do not report the interest paid amount on your New Jersey Income Tax return, since it is not taxable income. To find out if you are required to report this information on your federal income tax return, visit the [IRS website](#).

I have checked my records and believe my statement is incorrect. What should I do?

You can contact us to request a correction. Write to: PO Box 046, Trenton, New Jersey 08646-0046, or send correspondence electronically through our [NJ ONRS](#) system and explain why you believe the Form 1099-G or Form 1099-INT is incorrect. Include all information necessary for us to provide a response (name, Social Security number, tax year, amounts, contact information, etc.)

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