

IMPORTANT 1099 INFORMATION:

2020 Unemployment Compensation Program Codes

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120		Certain Government Payments
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$	2 State or local income tax refunds, credits, or offsets \$	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	Copy 1 For State Tax Department
RECIPIENT'S name		5 RTAA 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 or town, state or province, country, and ZIP or foreign postal code		9 Market gain \$		
Account number (see instructions)		10a State	10b State identification no.	
Form 1099-G		11 State income tax withheld \$		

www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

Claimants will receive a separate 1099 for each program they received benefits from. Most claimants will receive a 1099 from one of the base programs (UI and PUA), as well as from one or more of the supplemental programs (LWA, VSTS, TREAS). **The Program Code is identified in the Account Number section of the 1099 (as circled, above).**

UNEMPLOYMENT PROGRAM CODES

- **001-UI:** Unemployment Insurance (UI) benefits received in 2020, including extended benefit weeks and the additional \$600 per week under the FPUC program.
- **002-PUA:** Pandemic Unemployment Assistance (PUA) benefits received in 2020, including the additional \$600 per week under the FPUC program.
- **003-LWA*:** Lost Wage Assistance (LWA) benefits received in 2020. This federal program provided an additional \$300 per week to eligible unemployment claimants between **August 1 and September 5**.
- **004-VSTS*:** Vermont Short Term Supplemental (VSTS) benefits received in 2020. The State provided an additional \$100 per week to claimants between **September 27 and October 31**.
- **005-TREAS*:** One-time payment of \$1,200 issued by the State on April 20. This was for Vermonters who had filed for unemployment insurance benefits between **March 15 and April 4**, but had not yet received any benefit payments (*Different TIN number on 1099-G*)

***IMPORTANT NOTE:** Taxes were not withheld from LWA, VSTS, or TREAS payments. That means if claimants received these benefits you will need to pay state and federal income taxes on them.