



**State of Vermont**  
**Department of Labor**  
P.O. Box 488  
Montpelier, VT 05601-0488  
[www.labor.vermont.gov](http://www.labor.vermont.gov)

Jon Sample  
14 Apple Street  
Sample, VT 05000



February 22, 2021

Dear Jon Sample:

You are receiving this letter because you collected unemployment insurance benefits from the Vermont Department of Labor (VDOL) during the 2020 calendar year.

The Department recently recalled all VDOL 1099-G documents previously issued because they may contain inaccurate information. **In the coming days you will receive a new 1099 from the Department and will need to use the new form when filing your taxes.** You will receive a separate 1099 for each program you received benefits from.

**UNEMPLOYMENT PROGRAMS** (Programs are noted in the bottom left-hand corner of the 1099)

1. **001-UI 1099** – This document represents regular **Unemployment Insurance (UI)** benefits received in 2020, including extended benefit weeks, and the additional \$600 added to weekly benefits during April 4 through July 31.
2. **002-PUA 1099** – This document represents **Pandemic Unemployment Assistance (PUA)** benefits received in 2020, including the additional \$600 added to weekly benefits during April 4 through July 31.
3. **003-LWA 1099\*** – This document represents **Lost Wage Assistance (LWA)** benefits received in 2020. This was a federal program which provided an additional \$300 per week to eligible unemployment claimants between August 1 and September 5. This payment was mailed in a check, separate from weekly benefit payments.
4. **004-VSTS 1099\*** – This document represents **Vermont Short Term Supplemental (VSTS)** benefits received in 2020. This program provided an additional \$100 per week to claimants between September 27 and October 31. This payment was mailed in a check, separate from weekly benefit payments.
5. **005-TREAS 1099\*** – This document represents a one-time payment of \$1,200 issued by the State on April 20. This prepayment was for Vermonters who had filed for unemployment benefits between March 15 and April 4 but had not yet received any benefit payments. (Only 8000 claimants fell into this category, so if you do not receive this 1099, you likely did not get that prepayment)

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

### **CORRECTIONS/REQUESTS**

If you believe your new 1099 from the Department still needs a correction (name, address, SSN, benefit amount) or you would like to request a remailing of a 1099-G form, please go to: <https://labor.vermont.gov/request-1099-correction> and submit your request. If you are unable to submit the form, please contact our UI Claimant Assistance Center at 877-214-3332, option 1, and a customer service representative can assist you.

### **INCOME TAX RETURNS**

Personal Income Tax Returns are due to the IRS and Vermont Department of Taxes on Thursday, April 15, 2021. The Department of Labor expects you to receive your new 1099-Gs in the coming days, and as a result we expect most taxpayers will not need to request an extension to file a tax return either with the IRS or Vermont Department of Taxes. However, if you are concerned about your ability to file your tax return by April 15, 2021, we encourage you to visit the Vermont Department of Taxes' website at <https://tax.vermont.gov/individuals/file-and-pay/request-extension> to obtain more information about how to request an extension of time to file your federal or state personal income tax returns.

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We apologize for any inconvenience this may have caused. We hope the information included in this letter helps to answer any questions you may have regarding the benefits you collected and how they impact your income tax liability. Additionally, the Department of Labor is providing regular updates on its website at [www.labor.vermont.gov](http://www.labor.vermont.gov).

If you have further questions about your unemployment insurance claim, please contact the UI Claimant Assistance Center at 877-214-3332.

Sincerely,  
Vermont Department of Labor

