



KENTUCKY DEPARTMENT OF REVENUE

Jessica S. Honican, CPA

Executive Director, Office of Income Taxation

TEAM 
KENTUCKY

Kentucky Department of Revenue • 501 High Street • Frankfort, KY 40601 • (502) 564-3226

IRS Guidance on Incorrect 1099-G

- Taxpayers who receive an incorrect Form 1099-G for unemployment benefits they did not receive should contact the issuing state agency to request a revised Form 1099-G showing they did not receive these benefits.
- Taxpayers who are unable to obtain a timely, corrected form from states should still file an accurate tax return, reporting only the income they received.
- A corrected Form 1099-G showing zero unemployment benefits in cases of identity theft will help taxpayers avoid being hit with an unexpected federal tax bill for unreported income.
- The IRS previously issued guidance requested by states on identity theft guidance regarding unemployment compensation reporting. No Forms 1099-G should be issued to those individuals the states have identified as ID theft victims.

<https://www.irs.gov/newsroom/irs-offers-guidance-to-taxpayers-on-identity-theft-involving-unemployment-benefits>

Department of Revenue's Role

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue (DOR) is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.

Department of Revenue's Role:

- Accept, review, and process tax returns
- Collect tax on taxable income