DEPARTMENT OF UNEMPLOYMENT ASSISTANCE
UI POLICY & PERFORMANCE
INTEROFFICE MEMORANDUM

Date: January 21, 2021

Rescission(s): None

Reference No.: UIPP 2021.01

TO: All DUA Managers and Staff

FROM: Emmy Patronick, Director of Policy and Performance

SUBJECT: Form 1099-G Certain Government Payments
(Annual Tax Reporting Document to claimants)

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1. PURPOSE:

To provide guidance to DUA staff regarding the annual issuance of tax related information pertaining to the amount of unemployment insurance compensation received for the previous year.

2. ATTACHMENTS:

- None

3. BACKGROUND:

In January of each year the Department of Unemployment Assistance is required to provide claimants with tax related information pertaining to the amount of unemployment compensation received for the previous year. The amount of benefits received is provided to claimants on a Form 1099-G – Certain Government Payments. Form 1099-Gs will be mailed to UI recipients' mailing address by January 31, 2021, regardless of which benefit program (i.e., Regular UI, PUA, PEUC, etc.) they received funds from during the 2020 tax year. This memorandum describes how a claimant can receive their Form 1099-G if they did not receive it, if they feel they received a Form 1099-G in error or if they believe the amount may be incorrect.

The DUA has an automated **1099-G Assistance Line at (617) 626-5647** that ***all*** claimants can access to receive information and assistance, regardless which UI program they received funds from.

As of January 15, 2021, the following message can be heard by callers on the 1099-G Assistance Line:

"You have reached the Department of Unemployment Assistance automated tax form, 1099-G Assistance line. Year-end Form 1099-Gs will be mailed by January 31 in compliance with Federal requirements. Beginning on January 31, those who have a claim in the UI Online system can obtain a copy of your most recent Form 1099-G via UI Online at www.mass.gov/dua. Form 1099-Gs for the 6 prior years are available online at any time. If you have not received your Form 1099-G by February 8th and you do not have access to UI Online, such as claimants who only received PUA benefits in 2020, please listen to the following options to request a copy:"

- **For a brief explanation of the Form 1099-G, press 1.**
- **To request a copy of your Form 1099-G, press 2.**
- **If you received a Form 1099-G and *did not* receive unemployment benefits from UI Online or PUA during the past year, please go to www.mass.gov/dua and complete the fraud reporting form for a designated team to review.**
- **If you *did* receive unemployment benefits, but you believe the amount may be incorrect on your Form 1099-G, please call 617-626-6800 during business hours to speak with a representative.**
- **To hear these choices again, press ***

As of January 31, 2021, the following message will be heard by callers to the 1099-G Assistance Line:

"You have reached the Department of Unemployment Assistance's automated tax form, 1099-G assistance line. All Form 1099-Gs have been mailed and are available on UI Online at www.mass.gov/dua for those who have a claim in the UI Online system. You may also access copies of your Form 1099-G for the previous 6 years online. Claimants who received only PUA benefits in 2020 can request a copy of the form be mailed. Please listen to the following options:"
See options listed above.

4. ACTION:

UITCC and TTEC staff are to inform all claimants that the Form 1099-G will be mailed by January 31, 2021. The Form 1099-G will be available in the UI Online system by January 31, 2021.

- UITCC staff should encourage claimants who have a claim in UI Online to utilize the UI Online system to obtain copies of the Form 1099-G, which will be available in PDF format for them to save to their computer or print.
- TTEC staff should provide the automated 1099-G Assistance Line at 617-626-5647 for PUA claimants to obtain a copy of the Form 1099-G.
- Any claimant, receiving PUA or benefits in UI Online, who does not have access to UI Online and is requesting a copy of the Form 1099-G, UITCC staff can assist them by sending out a copy of the Form 1099-G.
- If any claimant, receiving PUA or benefits in UI Online, needs the address changed on their Form 1099-G, UITCC staff should assist them and issue a corrected Form 1099-G.

If a claimant received a Form 1099-G for 2020 and is stating they did not receive UI or PUA benefits during the past year, the claimant should be instructed to go online to **www.mass.gov/dua** and fill out the fraud reporting form. Once completed, the claim will be reviewed by the 1099-G triage group.

Claimants who received benefits in UI Online *only* and,
Claimants who received PUA benefits *and* benefits in UI Online:

UITCC

Any questions a claimant has regarding the amount of benefits printed on the Form 1099-G should first be reviewed by the UITCC Agent. If, after review, the Claims Agent cannot reconcile the amount, the name, Claimant ID, and a brief description of the discrepancy should be sent to a Manager for review. If the Manager is unable to reconcile the amount of benefits printed on the Form 1099-G, the claim will be sent to the 1099-G triage group.

TTEC

If a claimant has any questions regarding the amount of benefits printed on the Form 1099-G, TTEC agents should transfer the call to Tier 2. If, after review, the amount cannot be reconciled, it will be sent to the 1099-G triage group.

Claimants who received only PUA benefits:

UITCC

If a PUA claimant has any questions regarding the amount of benefits printed on the Form 1099-G, the Claims Agent should send the name, Claimant ID, and a brief description of the discrepancy to a Manager, who will send it to the 1099-G triage group.

TTEC

If a PUA claimant has any questions regarding the amount of benefits printed on the Form 1099-G, TTEC agents should transfer the call to Tier 2. If, after review, the amount cannot be reconciled, it will be sent to the 1099-G triage group.