



**DEPARTMENT OF UNEMPLOYMENT ASSISTANCE
UI POLICY & PERFORMANCE
INTEROFFICE MEMORANDUM**

Date: January 22, 2024

Rescission(s): None

Reference No.: UIPP 2024.01

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)

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, 2024, regardless of which benefit program (i.e., Regular UI, PUA, PEUC, etc.) they received funds from during the 2023 tax year. This memorandum describes how a claimant can receive their Form 1099-G if they did not receive it and what action to take 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.

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. Form 1099-G for the 6 prior years are available online anytime. If you have not received this tax years Form 1099-G by February 7, you can obtain a copy via UI Online at www.mass.gov/dua. If you received PUA benefits or you do not have access to UI Online, 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 to speak with a representative.
- To hear these choices again, press *

4. ACTION:

Staff are to inform all claimants that the Form 1099-G will be mailed by January 31, 2024. The Form 1099-G will also be available in the UI Online system for all claimants by January 31, 2024.

- Staff should encourage claimants who had 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.
- Claimants who only have a PUA claim should be given the number for the automated 1099-G Assistance Line, 617-626-5647 to obtain a copy of the Form 1099-G.
- Staff can assist 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.

- If any claimant, receiving PUA or benefits in UI Online, needs the address changed on their Form 1099-G, contact center staff should instruct the claimant to make an appointment with the Reemployment Center in Boston for assistance via mass.gov/REC appointment.

If a claimant received a Form 1099-G for 2023 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. The claimant should be advised to select 'yes' on the question regarding receipt of a 1099-G form when they did not collect UI benefits during the tax year. Once completed, the claim will be reviewed by the 1099-G triage group.

Any questions a claimant has regarding the amount of benefits printed on the Form 1099-G should first be reviewed by the Claims Agent. If, after thorough review, the Claims Agent cannot reconcile the amount, the name, Claimant ID, and a brief description of the discrepancy should be sent to a Supervisor or Manager for review. If they are unable to reconcile the amount of benefits printed on the Form 1099-G, the claim will be sent to the 1099-G triage group via the Call Center Referrals Microsoft list in SharePoint. When escalating, supervisor/manager should select 'Reason for Call' as 1099-G.