

Sample of Form 1099G

Box 2 - Income Tax Refunds

The amount here shows the total amount of refund(s) in 2008 from your original or amended Maryland return. If you included this amount as an itemized deduction on your 2007 federal return, you must report this refund on your 2008 federal return.

Box 3 - Refund for Tax Year

The year noted here indicates the tax year for which the refund in Box 2 was made.

FORM 1099G

Payer's name, address, ZIP code, and federal identifying number:
 FORM OMB NO. 1545-0120
 STATE OF MARYLAND
 COMPTROLLER OF MARYLAND
 REVENUE ADMINISTRATION DIVISION
 FEIN: 52-6002033

IMPORTANT TAX INFORMATION - RETAIN FOR YOUR RECORDS

2008 Statement for Recipients of Certain Government Payments	1. Recipient's Identifying Number 1234
2. Income Tax Refunds \$231.54	3. Refund for Tax Year 2007
4. Additional Information <div style="border: 1px solid black; border-radius: 15px; padding: 2px; display: inline-block;"> APPLIED TO OTHER YEAR TAXES \$231.54 </div>	
Recipient's Name, Address, ZIP code THOMAS TAXPAYER 100 MAIN STREET ANYTOWN, MD 20000	

Box 4 - Additional Information

This information indicates that there was a credit or offset of all or part of the refund included in Box 2. Box 4 will note if any or all of your refund was applied to the following:

- An estimated tax account.
- A donation to the Chesapeake Bay and Endangered Species Trust Fund, Maryland Cancer Fund or Fair Campaign Financing Fund.
- A child support debt.
- A delinquent tax liability or another bill.

Explanation of Form 1099G

General information

Form 1099G is an information return - not a tax bill or a refund. If you received a Maryland income tax refund last year, we're required by federal law to send Form 1099G to you to report that the state refund may have to be reported as income on your federal tax return. You don't need to attach the 1099G form to your federal or state income tax returns. Just keep it for your records. If you use a professional tax preparer, give your Form 1099G to your preparer, along with your W-2s and other tax information. If your name and/or address on the form is incorrect, contact us by e-mail at taxhelp@comp.state.md.us.

Box 1 - Recipient's Identifying Number

To maintain confidentiality, only the last four digits of your Social Security number are shown on your Form 1099G.

Box 2 - Income Tax Refunds

The amount in Box 2 includes all Maryland refunds that were credited to you for last year, including refunds from amended returns for prior years. If you included this amount as an itemized deduction on your 2007 federal return, you must report this refund on your 2008 federal return.

Box 3 - Refund Tax Year

The year noted in Box 3 indicates the tax year for which the refund in Box 2 was made.

Box 4 - Additional Information

Box 4 indicates that there was a credit or offset of all or part of the refund included in Box 2. In the case of an offset, Box 4 will note if any or all of your refund was applied to the following:

- An estimated tax account.
- A donation to the Chesapeake Bay and Endangered Species Trust Fund, Maryland Cancer Fund or Fair Campaign Financing Fund.
- A child support debt.
- A delinquent tax liability or another bill.

Even if your refund was applied to offset a bill or make a donation, federal law maintains that you received the benefit of the refund and you must report it as income.

**For more information about Form 1099G, visit
www.marylandtaxes.com**