

Amended 1099G – March, 2019

Questions and Answers (Q/A)

1. I received a 1099G from the Department of Labor recently, will I receive an amended 1099G?

Not necessarily. You will *only* receive an amended 1099G if, during 2018, the following circumstances apply:

- A repayment was made in the form of a voluntary repayment, garnishment repayment, tax intercept repayment, or lottery intercept repayment, which exceeded the amount of the overpayment amount due, and resulted in a check being sent to you for the difference.

2. What is the information being changed on the amended 1099G?

The form 1099G includes a box labeled “Repayments/Offsets/Credits.” If you were affected by the situation outlined in question 1, the amount in this box includes your repayments made in 2018 against existing debt, as well as the amount(s) overpaid that were returned to you in a check. Only the actual repayment amount should be listed in this box. Your amended 1099G will show a reduced amount in this box to reflect the removal of the credit amount.

3. I have already filed my tax returns. Do I need to file amended tax returns?

The change in the amount listed in the “Repayments/Offsets/Credit” box may change your tax rate. If you are not sure if you should be filing amended tax returns, you may wish to consult your local tax professional.

4. I have not yet filed my tax returns, which 1099G do I use when I do?

If you are affected by the situation outlined in question 1 use the more recent, amended 1099G when filing your taxes.

5. How do I file amended tax returns?

You will find the forms to file amended tax returns with the Internal Revenue Service (IRS) and Maine Revenue Service (MRS) at the following URLs below:

IRS:

- Federal amended tax return form 1040X:
<https://www.irs.gov/pub/irs-pdf/f1040x.pdf>
- Federal amended tax return form 1040X instructions:
<https://www.irs.gov/pub/irs-pdf/i1040x.pdf>

MRS:

- State amended tax return form 1040ME:
https://www.maine.gov/revenue/forms/1040/2012/12_1040X_downloadable.pdf
- State amended tax return form 1040ME instructions:
https://www.maine.gov/revenue/faq/income_faq.html#faq1040_16

6. I checked with my tax professional and they will charge me for filing amended returns. Now what?

The Department will reimburse you for the services of a tax preparer up to a maximum of \$75 if you need assistance in filing an amended return. To receive reimbursement, submit a copy of the invoice from your tax preparer to the Maine Department of Labor, 47A State House Station, Augusta, ME 04333-0047 **no later than December 31, 2019.**

7. I received an amended 1099G and still have questions. Who do I call?

If you have additional questions about the credit change you may call our general toll-free number at 1-800-593-7660 to speak to a representative between 8AM and 12:30PM, Monday through Friday. Please note that we will not be able to provide any specific tax advice. If your question is about whether to file an amended tax return or the possible impact on your taxes, please consult a tax professional.