Sample Form 1099-G

Copy B For Recipient. This is important tax information and is being furnished to the Internal Revenue Service (IRS). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Box 2. This amount may be different from what you actually received for your Michigan income tax refund. It does not include your property tax credit (however, some or all of your property tax credit may need to be reported as income on your federal return). It does include amounts used to pay use tax, amounts contributed to voluntary contributions, amounts you chose to credit forward, and amounts deducted from your refund to pay a previously owed debt. The amount shown may be subject to federal income tax if you deducted state income taxes paid as an itemized deduction on your federal return. Interest received on your refund must be included as interest income on your federal return. See instructions for your federal income tax return.

Box 3. Identifies the tax year for which the refund or offset shown in Box 2 were made.

For more information about your 1099-G, visit www.michigan.gov/incometax.
Explanation of Form 1099-G

General Information
This statement contains important information for your tax records and is also furnished to the Internal Revenue Service. This is not a bill. This statement is issued annually by the Michigan Department of Treasury. The information contained on this form represents the tax year as shown in box 3.

If you believe the refund and/or interest amounts provided on this 1099-G are incorrect, perform the following steps to confirm the correct refund amount:

1. Total all refunds (excluding interest) issued to you during calendar year 201
   Include adjustments Treasury made to your refund/credit and/or amended return
   1a. Amount(s) of Voluntary Contributions .......................................................... 1a.
   1b. Use Tax reported ................................................................................................ 1b.
   1c. Amount(s) credited forward ................................................................................. 1c.
   1d. Amount(s) deducted from your refund to pay a previously owed debt ........... 1d.
2. Add lines 1a, 1b, 1c, and 1d ................................................................................... 2.
3. Add line 1 and line 2 ................................................................................................ 3.
4. Refundable credits included in your refund:
   4a. Homestead Property Tax and Farmland Preservation Credits ...................... 4a.
   4b. Earned Income Tax Credit .................................................................................. 4b.
   4c. Adoption, Historic Preservation, Energy Efficient, and Stillbirth Credits ....... 4c.
5. Add lines 4a, 4b, and 4c .......................................................................................... 5.
6. Subtract line 5 from line 3. This should match the refund amount on your 1099 6.

If you still believe the amounts are incorrect, explain below and return this card to the Michigan Department of Treasury. To keep this information confidential, return this card in an envelope to the address on the back of this card. For additional information, visit www.michigan.gov/incometax.

A. (Michigan Income Tax Refund or Offset - box 2)
Refund $ Amount
Shows the Michigan income tax refund you received, refund amount credited forward or the amount that may have been used to pay (offset) a previously owed debt.
Interest $ Amount
Shows the amount of interest paid by the Department of Treasury based on the date a refund was issued.

B. (Refund)
Explanation of Refund amount shown:
The refund amount shown on your 1099-G does NOT include your property tax credit or adoption credit, if you received one.

<table>
<thead>
<tr>
<th>The refund amount DOES NOT include:</th>
<th>The refund amount DOES include:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Property Tax credit</td>
<td>• Amounts you chose to credit forward.</td>
</tr>
<tr>
<td>• Farmland Preservation credit</td>
<td>• Amount you paid for Use tax</td>
</tr>
<tr>
<td>• Earned Income Tax credit</td>
<td>• Amount you contributed on the Voluntary Contribution Schedule.</td>
</tr>
<tr>
<td>• Historic Preservation credit</td>
<td>• Amount deducted from your refund to pay a previously owed debt.</td>
</tr>
<tr>
<td>• Energy Efficient credit</td>
<td>• Amount of Interest you received on your refund.</td>
</tr>
<tr>
<td>• Adoption credit</td>
<td></td>
</tr>
<tr>
<td>• Stilbirth credit</td>
<td></td>
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</tbody>
</table>

Explanation if no refund amount is shown:
It is possible to have an amount in the interest area and not the refund area. If your entire refund was from a property tax credit or an adoption credit, there will be no amount shown.

C. (Interest)
Explanation of Interest amount shown:
The amount shown reflects the amount of interest paid on a refund by the Department of Treasury. It is possible to have an amount in the interest area and not in the refund area. This may be true if your entire refund was from a property tax credit or an adoption credit.

Continued on next page.
**Explanation if no interest amount is shown:**

It is possible that no interest amount is shown. This may occur if your refund was:

1. Issued prior to June 1st for the current tax return year, or
2. Issued 45 days or less after we received the return.

Interest is added to the refund beginning 45 days after the claim is filed, or 45 days after the due date established by law for filing the return, whichever is later.

**D. (Return Year - box 3)**
This is the year of the tax return.

**E. (Refund Year)**
This is the year in which you received the refund.

**F. (Statement)**
This statement is for your tax records. This is not a tax bill. You may need to report refund and interest amounts to the IRS.