**Sample Form 1099-G**

- **A. (Refund/Offset - Box 2)**
  This amount may be different from what you actually received. If all or part of your refund was used as a credit forward or applied to pay a debt (offset), the amount reported here will be different from the amount you received.

- **B. (Refund)**
  This amount does not include the property tax credit, earned income tax credit or any refundable credits. If your entire refund was from a property tax credit or other refundable credit, no amount will be reported here. It does include any amount you chose to credit forward, used to pay Use Tax or contributed as a Voluntary Contribution.

- **C. (Interest)**
  This amount must be included as interest income on your Federal return.

- **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 bill. You will need to report the refund and interest amounts to the IRS.

---

**Box 2. Michigan Income Tax Refund or Offset**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>REFUND</td>
<td>$</td>
<td>INTEREST</td>
</tr>
</tbody>
</table>

**Box 3. Box 2 Amount is for Tax Year:**

<table>
<thead>
<tr>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
</tr>
</tbody>
</table>

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 2018.
   Include adjustments Treasury made to your refund/credit and/or amended return
   1. __________

   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. Refundable credits included in your refund:
   3a. Homestead Property Tax and Farmland Preservation Credits ........................... 4a. __________
   3b. Michigan Earned Income Tax Credit ................................................................... 4b. __________
   3c. Michigan Historic Preservation Tax Credit .......................................................... 4c. __________

4. Add lines 3a, 3b, and 3c .......................................................................................... 5. __________

5. Subtract line 4 from line 2. This should match the refund amount on your 1099-G 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](http://www.michigan.gov/incometax) or call (517) 636-4486.

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.

   The refund amount **DOES NOT** include:
   • Property Tax credit
   • Farmland Preservation credit
   • Earned Income Tax credit
   • Historic Preservation credit
   • Energy Efficient credit
   • Adoption credit
   • Stilbirth credit

   The refund amount **DOES** include:
   • Amounts you chose to credit forward.
   • Amount you paid for Use tax
   • Amount you contributed on the Voluntary Contribution Schedule.
   • Amount deducted from your refund to pay a previously owed debt.
   • Amount of Interest you received on your refund.

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.