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Secretary of Revenue

**STATE TAX DEPARTMENT**

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State Tax Commissioner

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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**ADMINISTRATIVE NOTICE 2019-16**

**Re: 2018 Mailing Information - Forms 1099-G & 1099-INT**

The purpose of this Notice is to announce tax year 2018 mailing information for Forms 1099-G and 1099-INT.

**Background**

Federal law requires the State Tax Department to mail one of the following to taxpayers who received a refund (other than a routine refund shown on Line 26 of Form IT-140) or who received interest of \$10 or more:

Form 1099-G, Report of State Income Tax Refund.

Form 1099-Gs are issued by tax year.

Example: A taxpayer who receives refunds in 2018 for overpayments for tax years 2016 and 2017 will receive two 1099-Gs: one for 2016, and one for 2017.

Form 1099-INT, Statement of Interest Income.

The West Virginia Tax Department issues Form 1099-INTs for all interest paid during the 2018 calendar year.

If a tax return requires additional validation and review, it may be held past the year in which it was filed. When the return has finally been processed, the refund and 1099-G will be issued for the year in which they were sent to the taxpayer. This may be different than the tax year for which the taxpayer filed the tax return, or the tax year that was auto populated in the taxpayer's or tax preparer's software, and may need to be updated.

Forms 1099-G and 1099 INT will also be available at the MyTaxes page of the Tax Department website. <https://mytaxes.wvtax.gov/>

**Refunded or not**

Overpayments or interest income reported on Form 1099-G or Form 1099-INT are considered refunded in the following situations:

- If paid directly to the taxpayer or directly deposited into a financial institution.

- When used as an offset for other liabilities, such as taxes, penalties, or interest.
- When credited as an estimated tax payment.
- If intercepted (offset) by a state, city, or county agency, or by the Internal Revenue Service.
- If it is the subject of a taxpayer's election to apply it as a use tax payment.
- When paid to voluntary contributions as designated by taxpayer.

**Volume and Mail Schedule**

The West Virginia Tax Department will mail the following volumes (approximate) between January 15, 2019, and January 31, 2019, for tax returns processed in 2018:

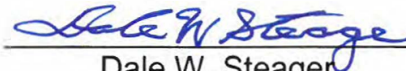
1099-G	143,078
1099-INT	<u>3,678</u>
<b>Total</b>	<b><u>146,756</u></b>

**Questions/Comments**

For additional information, please contact our Taxpayer Services Division at (304) 558-3333 or toll free at 1-800-982-8297.

Questions on how to report refunds or interest income on federal tax returns should be directed to the Internal Revenue Service Taxpayer Assistance Center at (844) 545-5640.

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Dale W. Steager  
State Tax Commissioner