

## **ID THEFT: FRAUDULENT UNEMPLOYMENT CLAIM AND RECEIPT OF 1099-G FORM**

As you may know, thousands of fraudulent ID theft unemployment claims have been filed by “impostors” during the pandemic. Recently, the Michigan Unemployment Insurance Agency (UIA) issued 1099-G forms to individuals who received unemployment benefits, including some individuals who had a fraudulent claim filed under their name and social security number. The receipt of the 1099-G form usually indicates that the UIA issued unemployment benefit payments to the impostor at some point. The UIA has not yet acted internally to stop the issuance of 1099-G forms on all the fraudulent claims.

Unfortunately, the issuance of the 1099-G form on a fraudulent claim may adversely affect you when it comes to filing your Calendar Year 2020 income taxes with both the Internal Revenue Service (IRS) and the Michigan Department of Treasury (MDT). This is because unemployment benefits are considered taxable income at both the federal and state level.

**If you received a 1099-G from the UIA and did not receive unemployment benefits during Calendar Year 2020, you need to take action. Failing to act could result in all, or a portion of, your income tax refund being withheld, or you may also receive notice of unpaid income tax along with an interest assessment and monetary penalties.**

Here are the recommended steps for you to take:

**First**, carefully review the “Identity Theft” insert that came with 1099-G issued to you. Follow those directions as appropriate.

**Second**, make sure you filed a “Statement of Identity Theft” (UIA Form 6349) with the UIA. If you did not, please do so promptly.

- The link to UIA Form 6349:  
[https://www.michigan.gov/documents/uia/6349A\\_3-7-18\\_MW\\_617415\\_7.pdf](https://www.michigan.gov/documents/uia/6349A_3-7-18_MW_617415_7.pdf)
- Please email the completed 6349 form to the UIA’s Fraud Detection Unit at:  
[UIA-Fraudemail@michigan.gov](mailto:UIA-Fraudemail@michigan.gov)

**Third**, make sure you reported the ID theft on the UIA’s web site, if you have not already done so.

- Here is a direct link to the site where you can report this ID theft:  
<https://miwam.unemployment.state.mi.us/ClmMiWAM/#2>

**Fourth**, when you file your income tax returns, you should make both the IRS and MDT aware that you are **not** reporting the unemployment compensation income because you did not receive such payments. Below is a template letter you can use:

- If you file your tax returns in paper/hardcopy form, then it is recommended that you attach the letter to the front of the return and include a copy of your “Statement of Identity Theft” (UIA Form 6349).
- If you file your tax returns electronically, then it is recommended that you mail the letter to the IRS and MDT, and include a copy of your “Statement of Identity Theft” (UIA Form 6349) and a copy of the front page of your tax return. Be sure to mail that letter certified mail so you have confirmation that the letter was received by the IRS and MDT.

**Fifth**, you should consider filing an “Identity Theft Affidavit” with the IRS indicating that you were a victim of identity theft.

- The link to the IRS affidavit: <https://www.irs.gov/pub/irs-pdf/f14039.pdf>

**Sixth**, be sure to keep copies of all documents that you send or receive associated with the fraudulent ID theft unemployment claim. If your income tax return is intercepted, or if you are contacted by the UIA, IRS or MDT about unpaid taxes or are contacted about a further investigation, you will then be able to establish that you took all necessary steps to report the ID theft and that you promptly and properly notified all governmental agencies about the ID theft.

**Finally**, if you have questions or need more information, you can email the UIA Fraud Detection Unit or schedule a telephone appointment with the UIA at the UIA’s web site: [https://www.michigan.gov/leo/0,5863,7-336-94422\\_97241\\_102694---,00.html](https://www.michigan.gov/leo/0,5863,7-336-94422_97241_102694---,00.html)

Date \_\_\_\_\_

Sent Certified Mail / Return Receipt Requested

Michigan Department of Treasury  
Attn: Identity Theft Unit  
Income Tax Division  
PO Box 30477  
Lansing, MI 48909

Internal Revenue Service  
Attn: Identity Theft Unit  
[Use the address where you are directed to mail IRS returns]  
\_\_\_\_\_  
\_\_\_\_\_

**Re: Disavowment of Unemployment Claim and Notice of Fraudulent ID Theft Unemployment Claim**

Taxpayer Name: \_\_\_\_\_

Taxpayer Social Security Number: \_\_\_\_\_

CY 2020 Tax Return:    Filed Yet?    No                      Yes                      Date Filed: \_\_\_\_\_

Filed By: Mail/Paper                      Filed Electronically

Dear ID Theft Unit,

I was informed by my employer, the Univeristy of Michigan, that a fraudulent unemployment claim was filed under my name and social security number during Calendar Year 2020. Also, I received a 1099-G form, from the State of Michigan Unemployment Insurance Agency (UIA) indicating that unemployment benefits were improperly paid under my name and social security number.

It is my understanding that unemployment benefits may have been paid under my name and SSN to an impostor, and that those benefit payments may have been reported by the UIA to the Michigan Department of Treasury and/or the Internal Revenue Service.

Please be advised that I did not file the unemployment claim in Calendar Year 2020 and did not receive any unemployment benefits during Calendar Year 2020. As such, I am not reporting the alleged income. Attached is a copy of the "Statement of Identity Theft" I filed with the UIA when I learned of this matter.

Again, I am verifying that I did not file an unemployment claim and did not receive any unemployment benefits during Calendar Year 2020. If there are any unemployment benefits reported under my name and/or social security number, I ask that you investigate this matter with the UIA as soon as practicable. Further, I request that appropriate corrections be made to my records to indicate that no unemployment benefits were paid to me. Please provide me a final report of your findings and ultimate resolution to this matter.

Thank you for considering my inquiry and please contact me if you have any questions or require more information.

Respectfully,

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Employee Name

Employee Contact Information:

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Home Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Email \_\_\_\_\_

Attachment: Statement of Identity Theft (UIA Form 6349)