



TAX LIABILITY UNEMPLOYMENT INSURANCE

Any unemployment benefits you receive are fully taxable if you are required to file a tax return. You may need to make estimated tax payments. For more tax information consult IRS publication 505, "Tax Withholding and Estimated Tax", and the Oregon Department of Revenue.

At the end of January each year, the Employment Department will mail you a Form 1099-G, Statement for Recipients of Unemployment Compensation. Form 1099-G tells you how much you received in benefits last year. We also send a copy to the Internal Revenue Service and the State Department of Revenue. If you received benefits from a state other than Oregon, the other state also will send you a Form 1099-G.

We send your 1099-G statement to the last address we have on file for you. Please notify us in writing of your address change, even if you stopped reporting on your claim. If you do not receive your statement by the second week of February, notify your nearest Employment Department office. If you have questions about your taxes, contact the Internal Revenue Service, State Department of Revenue or a tax consultant.

You may have the Employment Department withhold state and federal income taxes from any unemployment benefits paid starting on January 1, 1997. You may change your withholding status in writing at any time. If you choose to have taxes withheld, your 1099-G will include the amount withheld during the preceding calendar year.

AUTHORIZATION for TAX WITHHOLDING

Name (please print)	Social Security Number:	Benefit Year ending date:
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START I authorize the State of Oregon Employment Department to *start* withholding:

- 10% of my unemployment benefits for federal income taxes.
- 6% of my unemployment benefits for state income taxes.

STOP I authorize the State of Oregon Employment Department to *stop* withholding:

- 10% of my unemployment benefits for federal income taxes.
- 6% of my unemployment benefits for state income taxes.

I understand that my election to discontinue withholding will remain in effect until I submit to the Employment Department a signed request that withholding be restarted. I understand that benefits previously withheld for taxes will not be refunded to me by the Employment Department.

I understand that this authorization will override any previous authorization.

➡ Your Signature _____ Today's Date _____