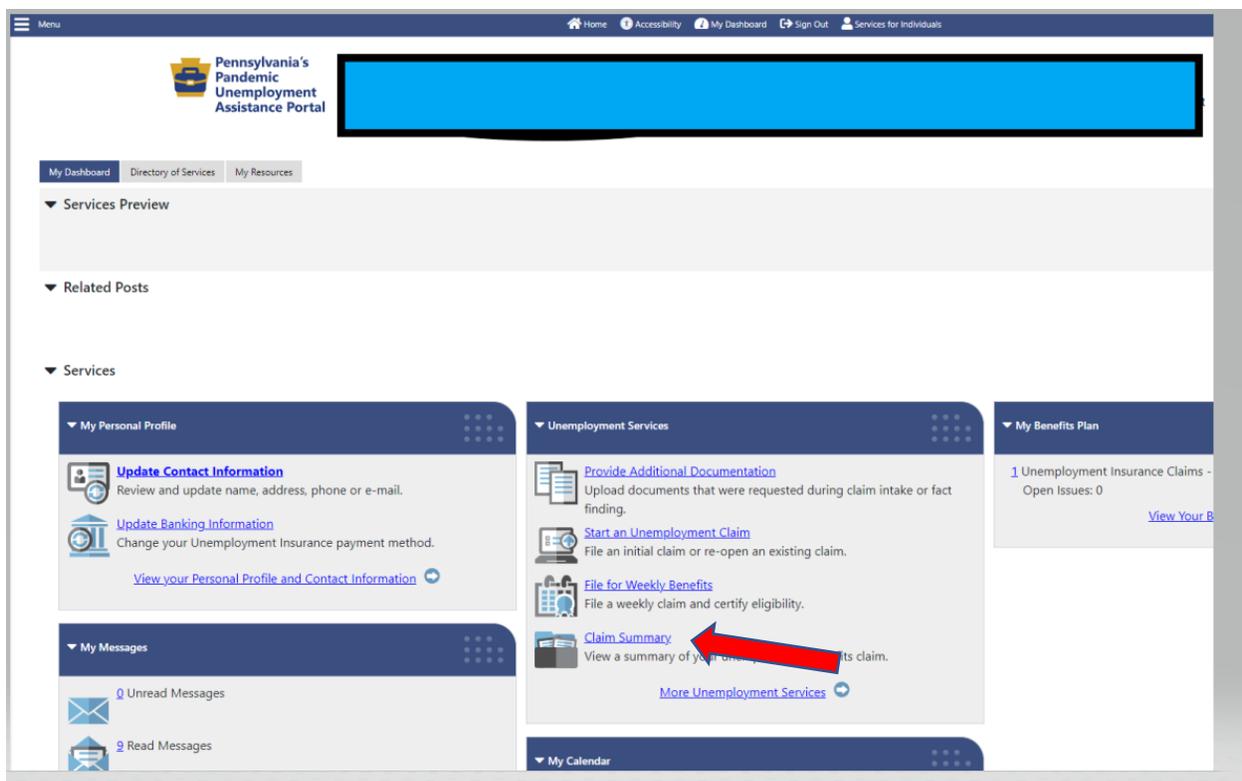


How to Use the PUA System to Calculate "Offsets" For Accurate Tax Reporting

The "total payment" section on your PUA-1099G form includes all PUA benefits paid to you during the calendar year, even if you were determined to be overpaid for those benefits. After you are determined overpaid, we often begin keeping a portion of your benefits to reduce the overpayment amount you owe. This money that we keep toward your overpayment, called an offset, is also included in your total.

When you report the total benefits paid on tax form 1040 or 1040A, you may adjust this total by the amount of benefits that we used to offset or reduce your overpayment. To determine the amount of benefits used as offsets, you can review this information online. You will need to keep this information with your tax records.

From your dashboard click, "Claims Summary."



Next, scroll down to see this Overpayment Cases grid. Note how many overpayments you have. Each overpayment has its own row. In this example, there are two overpayments.

For Case #1, click, "View."

Overpayment Cases

Case #	Claim #	Established / Assessment Date	Status	OP Type	Established Amount	Penalty	Total Amount of Interest	Total Remaining Balance	Action
1 54811	██████████ DUA - PUA	Established: 7/26/2020 Assessed: 7/26/2020	Active <small>Change Date: 7/26/2020</small>	Non-Fraud Issue ID: 5079401	\$2,834.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00	View Edit
2 54862	██████████ Stimulus - FPUC	Established: 7/26/2020 Assessed: 7/26/2020	Active <small>Change Date: 7/26/2020</small>	Non-Fraud Issue ID: 5079401	\$6,600.00 <small>(Balance: \$6,382.05)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$6,382.05	View Edit

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Clicking "View" opens up the Transaction History for that overpayment. Here you look for any transactions dated in the same year as the tax year for which you are reporting. For this example, the tax year is 2020. After you have identified the row with the correct dates, look at the Transaction Type. If the transaction type is "Offset Principle," add this amount to the total offsets that you will exclude from the Total Payment on your PUA-1099G when filing your taxes.

Below the rows that are highlighted will be added up, totaling \$315. The rows that are not highlighted are not included because the date is in the wrong tax year, or the transaction type is not "Offset Principal."

Don't forget to check if you have multiple pages of transactions for this overpayment.

After you have them all added up, return to previous page.

Transaction History

Transaction Date	Transaction Type	Amount	Case Balance	Principal Balance	Penalty Balance	Interest Balance	Fees Balance	Fees Balance
1/31/2021 10:25:39 AM	Offset Principal	(\$134.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1/31/2021 10:23:22 AM	Offset Principal	(\$204.99)	\$134.03	\$134.03	\$0.00	\$0.00	\$0.00	\$0.00
1/31/2021 10:20:41 AM	Offset Principal	(\$204.99)	\$339.02	\$339.02	\$0.00	\$0.00	\$0.00	\$0.00
1/31/2021 10:18:17 AM	Offset Principal	(\$204.99)	\$544.01	\$544.01	\$0.00	\$0.00	\$0.00	\$0.00
12/31/2020 11:59:59 PM	End of Quarter Balance	\$0.00	\$2,834.00	\$2,834.00	\$0.00	\$0.00	\$0.00	\$0.00
12/27/2020 11:12:30 PM	Offset Principal	(\$105.00)	\$749.00	\$749.00	\$0.00	\$0.00	\$0.00	\$0.00
12/21/2020 7:27:35 AM	Offset Principal	(\$105.00)	\$854.00	\$854.00	\$0.00	\$0.00	\$0.00	\$0.00
12/14/2020 12:04:23 AM	Offset Principal	(\$105.00)	\$959.00	\$959.00	\$0.00	\$0.00	\$0.00	\$0.00



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Overpayment Edit History

No records found

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After you return to the previous page, scroll down to the Overpayment Cases grid again. If you have more than one overpayment, you have to repeat the process above for each overpayment.

Overpayment Cases

Case #	Claim #	Established / Assessment Date	Status	OP Type	Established Amount	Penalty	Total Amount of Interest	Total Remaining Balance	Action
1 54811	██████████ DUA - PUA	Established: 7/26/2020 Assessed: 7/26/2020	Active <small>Change Date: 7/26/2020</small>	Non-Fraud <small>Issue ID: 5079401</small>	\$2,834.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00	View Edit
2 54862	██████████ Stimulus - FPUC	Established: 7/26/2020 Assessed: 7/26/2020	Active <small>Change Date: 7/26/2020</small>	Non-Fraud <small>Issue ID: 5079401</small>	\$6,600.00 <small>(Balance: \$6,382.05)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$6,382.05	View Edit

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Again, clicking "View" opens up the Transaction History for the corresponding overpayment. Repeat the process from above, adding up "Offset Principal" amounts for the correct tax year. In this example, overpayment #2 has \$0.00 in offsets because either the dates are not related to the correct tax year, or the Transaction Type is not "Offset Principal."

Don't forget to check if you have mutiple pages of transactions for this overpayment.

After you have them all added up, return to the previous page.

Transaction History

Transaction Date	Transaction Type	Amount	Case Balance	Principal Balance	Penalty Balance	Interest Balance	Fees Balance	Fees Balance
1/31/2021 10:28:56 AM	Offset Principal	(\$146.99)	\$6,382.05	\$6,382.05	\$0.00	\$0.00	\$0.00	\$0.00
1/31/2021 10:25:39 AM	Offset Principal	(\$70.96)	\$6,529.04	\$6,529.04	\$0.00	\$0.00	\$0.00	\$0.00
12/31/2020 11:59:59 PM	End of Quarter Balance	\$0.00	\$6,600.00	\$6,600.00	\$0.00	\$0.00	\$0.00	\$0.00
9/30/2020 11:59:59 PM	End of Quarter Balance	\$0.00	\$6,600.00	\$6,600.00	\$0.00	\$0.00	\$0.00	\$0.00
7/26/2020 5:06:39 PM	Establishment	\$6,600.00	\$6,600.00	\$6,600.00	\$0.00	\$0.00	\$0.00	\$0.00

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Overpayment Edit History

No records found

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After you return to the previous page, scroll down to the Overpayment Cases grid again. If you have additional overpayments, continue until all have been reviewed. In this example, the process ends because only two overpayments are listed and both have been reviewed

for applicable offsets.

Overpayment Cases

Case #	Claim #	Established / Assessment Date	Status	OP Type	Established Amount	Penalty	Total Amount of Interest	Total Remaining Balance	Action
1 54811	[REDACTED] DUA - PUA	Established: 7/26/2020 Assessed: 7/26/2020	Active <small>Change Date: 7/26/2020</small>	Non-Fraud Issue ID: 5079401	\$2,834.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00	View Edit
2 54862	[REDACTED] Stimulus - FPUC	Established: 7/26/2020 Assessed: 7/26/2020	Active <small>Change Date: 7/26/2020</small>	Non-Fraud Issue ID: 5079401	\$6,600.00 <small>(Balance: \$6,382.05)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$0.00 <small>(Balance: \$0.00)</small>	\$6,382.05	View Edit

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When the process is complete, add the total amount of applicable offsets from each overpayment. In this example, that total was \$315. When reporting UC payments on your tax form 1040 or 1040A, you can subtract \$315 from the Total Payment reported on your PUA-1099G.