



The State of New Hampshire  
**Department of Environmental Services**

**Robert R. Scott, Commissioner**



DATE: March 16, 2023

**PFAS Rebate Program Recipients Who Receive a Form 1099-G**

The following information is related to the Form 1099-G issued relative to the payment made pursuant to the NH Department of Environmental Services (NHDES) PFAS Rebate Program. Please see the [general bulletin](#) from the NH Department of Administrative Services (NH DAS), which explains when and why Forms 1099-G are issued. In the specific case of the PFAS Rebate Program (Program), NH DAS, after appropriate consultation with the U.S. Internal Revenue Service, has determined that it is required to issue Forms 1099 for payments made under the Program, because such payments are classified as state grants, which, as indicated in the bulletin, “are ordinarily taxable for federal income purposes, unless specifically excluded by the IRS.” NHDES is not aware of any specific exclusion issued by the IRS for payments made under the Program.

While we understand the concern and confusion regarding the tax liabilities that payments under the Program may pose, NHDES is not in a position to provide any advice or guidance to individual taxpayers relative to their personal tax situation. As indicated by the NH DAS bulletin, it is recommended that you seek advice from your tax adviser to determine if this income is taxable to you.

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