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## State Water Resources Control Board

**TO:** All UST Cleanup Fund Grant/Loan Recipients

**FROM:** **DIVISION OF FINANCIAL ASSISTANCE – UST CLEANUP FUND**

**DATE:** November 15, 2024

**SUBJECT: ISSUANCE OF 1099G FORMS TO USTCF GRANT/LOAN RECIPIENTS**

In accordance with federal and state requirements, the State Water Resources Control Board (State Water Board) will issue Form 1099-Gs annually for the calendar year tax year to Recipients of all grant funds for the following programs:

- Site Cleanup Subaccount (SCAP)
- Orphan Site Cleanup Fund (OSCF)
- Replacing, Removing, or Upgrading Underground Storage Tanks (RUST)

Please note that Recipients who are state governmental agencies, local governmental entities, or corporations are exempt from this reporting requirement and will not receive a Form 1099-G from the State Water Board. Primary Recipients who are not exempt from this reporting requirement should expect to receive a Form 1099-G for all costs reimbursed under a SCAP, OSCF, or RUST grant by **February 2025**. In addition, the State Water Board issues a Form 1098 to all RUST loan recipients.

The Form 1099-G (and Form 1098 for RUST) will be mailed to the address provided on your Payee Data Form (Std. 204). If you have moved, or you believe your address of record may be incorrect, please complete an updated [Std. 204 Form](#) using the correct address and email it to:

- SCAP – [gwquality.funding@waterboards.ca.gov](mailto:gwquality.funding@waterboards.ca.gov)
- OSCF – [ustcleanupfund@waterboards.ca.gov](mailto:ustcleanupfund@waterboards.ca.gov)
- RUST – [rust@waterboards.ca.gov](mailto:rust@waterboards.ca.gov)

For program and grant specific questions, please direct them to the email addresses listed above. For accounting and 1099 related questions, please contact: Tirunesh Futassa [Tirunesh.Futassa@waterboards.ca.gov](mailto:Tirunesh.Futassa@waterboards.ca.gov).

The State Water Board cannot provide Recipients with tax or legal advice. Recipients are encouraged to seek tax or legal advice from a qualified professional.

E. JOAQUIN ESQUIVEL, CHAIR | ERIC OPPENHEIMER, EXECUTIVE DIRECTOR