



State Water Resources Control Board

TO: All UST Cleanup Fund Reimbursement Payment Claimants

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

DATE: December 3, 2024

SUBJECT: **ISSUANCE OF 1099 FORMS TO USTCF REIMBURSEMENT PAYMENT CLAIMANTS**

In accordance with federal and state requirements, the State Water Resources Control Board (State Water Board) will issue a Form 1099 annually for the calendar year tax year to Claimants for all reimbursement payments from the Underground Storage Tank Cleanup Fund (USTCF).

Please note that Claimants who are state governmental agencies, local governmental entities, or corporations that are exempt from this reporting requirement and will not receive a Form 1099 from the State Water Board. Claimants who are not exempt from this reporting requirement should expect to receive a Form 1099 for all costs reimbursed by **February 2025** (and each year thereafter).

The Form 1099 will be mailed to the address provided on your Payee Data Record form (Std. 204). If you have moved, or you believe your address of record may be incorrect, please complete an updated [Std. 204 Form](#) with the correct address and email it to: ustcleanupfund@waterboards.ca.gov

For program and claim specific questions, please direct them to the email address listed above. For accounting and 1099 related questions, please contact: Tirunesh Futassa Tirunesh.Futassa@waterboards.ca.gov.

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

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