

3232

CORRECTED

Type or print PAYER'S name	1 Gross winnings	2 Federal income tax withheld
Street address	3 Type of wager	4 Date won
City, state, and ZIP code	5 Transaction	6 Race
Federal identification number	7 Winnings from identical wagers	8 Cashier
Type or print WINNER'S name	9 Winner's taxpayer identification no.	10 Window
Street address	11 First I.D.	12 Second I.D.
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ▶		Date ▶

OMB No. 1545-0238

**1990**

Statement for Recipients of **Certain Gambling Winnings**

For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

**Copy A For Internal Revenue Service Center**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

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This information is being furnished to the Internal Revenue Service.

**Copy B**  
Report this income on your Federal tax return. If this form shows tax was withheld, attach this copy to your return.

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This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

**Copy C  
For Winner's  
Records**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

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Signature ►

Date ►

Form **W-2G**

Department of the Treasury · Internal Revenue Service

## Instructions to Recipient

**Box 1.**—The payer must report gambling winnings on Form W-2G if you receive:

- (1) \$600 or more in gambling winnings from:
  - (a) Horse racing, dog racing, jai alai, state lotteries, and other wagering transactions not specifically referred to in (1)(b), (2), or (3), and the winnings are at least 300 times the amount of the wager; or
  - (b) Lotteries, raffles, sweepstakes, wagering pools, or drawings, such as those held by churches or civic organizations;
- (2) \$1,200 or more of gambling winnings from bingo or slot machines; or
- (3) \$1,500 or more of proceeds (the amount of winnings less the amount of the wager) from keno.

**Box 2.**—Any Federal income tax withheld on these winnings is shown in this box. Federal income tax must be withheld at the rate of 20% on certain winnings less the wager. Whether Federal income tax must be withheld depends on the type and amount of the winnings, including winnings from identical wagers, and the odds.

In addition, if you did not provide your social security number to the payer, the amount in this box may be backup withholding at a 20% rate.

**Include the amount shown in Box 2 on your tax return as Federal income tax withheld.**

**Signature.**—You must sign Form W-2G if you are the only person entitled to the winnings and the winnings are subject to regular gambling withholding.

**Other Winners.**—The payer should ask you to prepare **Form 5754**, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

## Instructions to Recipient

**Box 1.**—The payer must report gambling winnings on Form W-2G if you receive:

- (1) \$600 or more in gambling winnings from:
  - (a) Horse racing, dog racing, jai alai, state lotteries, and other wagering transactions not specifically referred to in (1)(b), (2), or (3), and the winnings are at least 300 times the amount of the wager; or
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**Include the amount shown in Box 2 on your tax return as Federal income tax withheld.**

**Signature.**—You must sign Form W-2G if you are the only person entitled to the winnings and the winnings are subject to regular gambling withholding.

**Other Winners.**—The payer should ask you to prepare **Form 5754**, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

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**Signature.**—You must sign Form W-2G if you are the only person entitled to the winnings and the winnings are subject to regular gambling withholding.

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OMB No. 1545-0238

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**Copy 2—**  
To be filed with  
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Form **W-2G**

Department of the Treasury · Internal Revenue Service

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**Copy D  
For Payer**

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