

3232

 CORRECTED

OMB No. 1545-0238

1991**Certain
Gambling
Winnings**

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

File with Form 1096.**Copy A
For Internal Revenue
Service Center**

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 (including apt. no.)

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 ►**Form **W-2G**

Department of the Treasury - Internal Revenue Service

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Date ►

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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.

Instructions to Recipient

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- (1) \$600 or more in gambling winnings from:
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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.

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