

3232

 CORRECTED

OMB No. 1545-0238

**2010**  
**Form W-2G****Certain  
Gambling  
Winnings**For Privacy Act and  
Paperwork Reduction Act  
Notice, see the **2010**  
**General Instructions for  
Certain Information  
Returns.****File with Form 1096.****Copy A**  
**For Internal Revenue  
Service Center**

PAYER'S name  Street address  City, state, and ZIP code  Federal identification number      Telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
	<b>3</b> Type of wager	<b>4</b> Date won
	<b>5</b> Transaction	<b>6</b> Race
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name  Street address (including apt. no.)  City, state, and ZIP code	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
	<b>13</b> State/Payer's state identification no.	<b>14</b> 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.		
<b>Signature</b> ▶	<b>Date</b> ▶	

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

CORRECTED

OMB No. 1545-0238

**2010**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

PAYER'S name, address, ZIP code, federal identification number, and telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
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<b>Signature</b> ▶	<b>Date</b> ▶	

**Copy 1**  
**For State Tax**  
**Department**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

OMB No. 1545-0238

**2010**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

PAYER'S name, address, ZIP code, federal identification number, and telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
	<b>3</b> Type of wager	<b>4</b> Date won
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	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name, address (including apt. no.), and ZIP code	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
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<b>Signature</b> ▶		<b>Date</b> ▶

This information is being furnished to the Internal Revenue Service.

**Copy B**

**Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0238

**2010**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

PAYER'S name, address, ZIP code, federal identification number, and telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
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<b>Signature</b> ▶		<b>Date</b> ▶

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**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

## Instructions to Winner

**Box 1.** The payer must furnish a Form W-2G to you if you receive:

1. \$1,200 or more in gambling winnings from bingo or slot machines;
2. \$1,500 or more in proceeds (the amount of winnings minus the amount of the wager) from keno;
3. More than \$5,000 in winnings (reduced by the wager or buy-in) from a poker tournament;
4. \$600 or more in gambling winnings (except winnings from bingo, keno, slot machines, and poker tournaments) and the payout is at least 300 times the amount of the wager; or
5. Any other gambling winnings subject to federal income tax withholding.

Generally, report all gambling winnings on the "Other income" line of Form 1040. You can deduct gambling losses as an itemized deduction, but you cannot deduct more than your winnings. Keep an accurate record of your winnings and losses, and be able to prove those amounts with receipts, tickets, statements, or similar items that you have saved. For additional information, see Pub. 529, Miscellaneous Deductions; and Pub. 525, Taxable and Nontaxable Income.

**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 25% on certain winnings less the wager.

Certain winnings that are not subject to 25% withholding may be subject to backup withholding at a 28% rate if you did not provide your federal identification number to the payer.

Include the amount shown in box 2 on your Form 1040 as federal income tax withheld. See Pub. 505, Tax Withholding and Estimated Tax, for additional information.

**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. Return the signed form to the payer, who will give you your copies.

**Other winners.** Prepare Form 5754, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings. Give Form 5754 to the payer, who will use Form 5754 to prepare Form W-2G for each person listed as a winner.

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**2010**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

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	<b>3</b> Type of wager	<b>4</b> Date won
	<b>5</b> Transaction	<b>6</b> Race
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name, address (including apt. no.), and ZIP code	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
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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.		
<b>Signature</b> ▶		<b>Date</b> ▶

**Copy 2**  
**Attach this copy**  
**to your state**  
**income tax return,**  
**if required.**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

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**2010**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

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<b>Signature</b> ▶	<b>Date</b> ▶	

For Privacy Act and Paperwork Reduction Act Notice, see the **2010 General Instructions for Certain Information Returns.**

**Copy D**  
**For Payer**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

## Instructions for Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form W-2G are the 2010 General Instructions for Certain Information Returns and the 2010 Instructions for Forms W-2G and 5754. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov), or call 1-800-TAX-FORM (1-800-829-3676).

**Due dates.** Furnish Copies B and C of this form to the winner by January 31, 2011.

File Copy A of this form with the IRS by February 28, 2011. If you file electronically, the due date is March 31, 2011.

**Withholding.** You may be required to withhold federal income tax from cash or noncash gambling winnings. See the 2010 Instructions for Forms W-2G and 5754 for the rates.

**Foreign winners.** Use Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, to report gambling winnings paid to nonresident aliens and foreign corporations. See the Instructions for Form 1042-S. You may be required to withhold federal income tax at a 30% rate. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

**Form 5754.** If the person receiving the winnings is not the actual winner or is a member of a group of winners, see the instructions for Form 5754, Statement by Person(s) Receiving Gambling Winnings, in the 2010 Instructions for Forms W-2G and 5754.

**Need help?** If you have questions about reporting on Form W-2G, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.