| AVER'S name, street address, city or town, province or state, country, ZIP or foreign postal code    A Federal income tax withheld s   | 3535 🗆 AOID                           | ○ □ CORRECTED                       |   |                               |   |
|--|---------------------------------------|-------------------------------------|---|-------------------------------|---|
| Form W-2G  Telephone number  T |                                       |                                     | 1 Gross winnings                          | 2 Date won                    | OMB No. 1545-0238                                   |
| Form W-2G  5 Transaction 6 Race Certain Gambling Winnings Federal identification number Telephone number 9 Winner's taxpayer identification no. 10 Window For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for General Instructions for Certain Information Returns.  City or town, province or state, country, and ZIP or foreign postal code Under penalties of perjury, I declare that, to the best of my knowledge and bellef, 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.   | or foreign postal code                |                                     | \$  |                               | 2013  |
| Federal identification number  Telephone number  Telephone number  Telephone number  Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.  Street address (including apt. no.)  Tile State income tax withheld Tile State winnings Tile with Form 1096 Tile with  |                                       |                                     | 3 Type of wager                           | 4 Federal income tax withheld |   |
| Federal identification number  Telephone number  For Privacy Act and Paperwork Reduction Notice, see the 2013 General Instructions for Certain Information Returns.  Street address (including apt. no.)  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code  11 State income tax withheld  \$ \$ \$  17 Local 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.  |                                       |                                     |   | •                             | Form W-2G   |
| Federal identification number  Telephone number  9 Winner's taxpayer identification no.  10 Window  For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.  Street address (including apt. no.)  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code  15 State income tax withheld  16 Local winnings  File with Form 1096  \$  17 Local income tax withheld  18 Name of locality  For Internal Revenue Service Center  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.   |                                       |                                     | 5 Transaction                             | 6 Race                        |   |
| WINNER'S name  11 First I.D. 12 Second I.D. Notice, see the 2013 General Instructions for Certain Information Returns.  Street address (including apt. no.)  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code  15 State income tax withheld  \$  16 Local winnings  File with Form 1096  \$  17 Local income tax withheld  18 Name of locality  For Internal Revenue Service Center  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.   |                                       |                                     |   | 8 Cashier                     | _   |
| WINNER'S name    The strict of the strict of the strict of the spanner of these payments from identical wagers, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and tax no other person is entitled to any part of these payments.   | Federal identification number         | Telephone number                    | 9 Winner's taxpayer identification no.    | 10 Window                     |   |
| Notice, see the 2013 General Instructions for Certain Information Returns.  City or town, province or state, country, and ZIP or foreign postal code  15 State income tax withheld  16 Local winnings  File with Form 1096  \$  17 Local income tax withheld  18 Name of locality  For Internal Revenue  \$  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.  | WINNER'S name                         |                                     |   |                               | Paperwork Reduction                                 |
| Street address (including apt. no.)  Street addr |                                       |                                     | 11 First I.D.                             | 12 Second I.D.                | Notice, see the 2013<br>General<br>Instructions for |
| Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code  15 State income tax withheld  \$  If Local winnings  File with Form 1096  \$  17 Local income tax withheld  I8 Name of locality  For Internal Revenue  \$  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.   |                                       |                                     | 13 State/Payer's state identification no. | 14 State winnings             |   |
| City or town, province or state, country, and ZIP or foreign postal code  15 State income tax withheld  \$ 17 Local income tax withheld  18 Name of locality  Copy A  For Internal Revenue  \$ 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.  | Street address (including apt. no.)   |                                     |   |                               | Tiotaino.   |
| File with Form 1096  \$  |                                       |                                     |   | ·                             |   |
| 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.   | City or town, province or state, coun | try, and ZIP or foreign postal code | 15 State income tax withheld              | 16 Local winnings             | File with Form 1096                                 |
| For Internal Revenue \$ 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.   |                                       |                                     | \$  | \$                            |   |
| 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.   |                                       |                                     | 17 Local income tax withheld              | 18 Name of locality           |   |
| 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.   |                                       |                                     | \$  |                               | Service Center                                      |
| Signature ▶ Date ▶   |                                       |                                     |   |                               |   |
|  | Signature ►                           |                                     | Date <b>▶</b>                             |                               |   |

Form W-2G Cat. No. 10138V www.irs.gov/w2g Department of the Treasury - Internal Revenue Service

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|   | U VOID U CORRECT   | ED  |                               |                   |
|---|--|---|-------------------------------|-------------------|
| PAYER'S name, street address, city or town, province or state, country, ZIP |  | 1 Gross winnings                          | 2 Date won                    | OMB No. 1545-0238 |
| or foreign postal code  |  | \$  |                               | 2013              |
|   |  | 3 Type of wager                           | 4 Federal income tax withheld |                   |
|   |  |   | \$                            | Form W-2G         |
|   |  | 5 Transaction                             | 6 Race                        |                   |
|   |  |   |                               | Certain           |
|   |  | 7 Winnings from identical wagers          | 8 Cashier                     | Gambling          |
|   |  | \$  |                               | Winnings          |
| Federal identification number   | Telephone number   | 9 Winner's taxpayer identification no.    | 10 Window                     |                   |
|   |  |   |                               |                   |
| WINNER'S name   |  |   |                               |                   |
|   |  | 11 First I.D.                             | 12 Second I.D.                |                   |
|   |  |   |                               |                   |
|   |  |   |                               |                   |
|   |  | 13 State/Payer's state identification no. | 14 State winnings             | Copy 1            |
| Street address (including apt. no.)   |  |   |                               | For State, City,  |
|   |  |   | \$                            | or Local Tax      |
| City or town, province or state, count                                      | try, and ZIP or foreign postal code                                      | 15 State income tax withheld              | 16 Local winnings             | Department        |
|   |  |   |                               |                   |
|   |  | \$  | \$                            |                   |
|   |  | 17 Local income tax withheld              | 18 Name of locality           |                   |
|   |  |   |                               |                   |
|   |  | \$  |                               |                   |
|   | that, to the best of my knowledge a of this payment and any payments fro |   |                               |                   |

Form **W-2G** www.irs.gov/w2g Date ▶

|   | U VOID U CORREC   | I ED (if checked)                         |                               | 7 OMB No. 4545 0000        |
|---|---|---|-------------------------------|----------------------------|
| PAYER'S name, street address, city or town, province or state, country, ZIP |   | 1 Gross winnings                          | 2 Date won                    | OMB No. 1545-0238          |
| or foreign postal code  |   | \$  |                               | 2013                       |
|   |   | 3 Type of wager                           | 4 Federal income tax withheld |                            |
|   |   |   | \$                            | Form W-2G                  |
|   |   | 5 Transaction                             | 6 Race                        |                            |
|   |   |   |                               | Certair                    |
|   |   | 7 Winnings from identical wagers          | 8 Cashier                     | Gambling                   |
|   |   | \$  |                               | Winnings                   |
| Federal identification number   | Telephone number  | 9 Winner's taxpayer identification no.    | 10 Window                     |                            |
|   |   |   |                               |                            |
| WINNER'S name   |   |   |                               |                            |
|   |   | 11 First I.D.                             | 12 Second I.D.                |                            |
|   |   |   |                               | Conv. E                    |
|   |   |   |                               | Copy E  Report this income |
|   |   | 13 State/Payer's state identification no. | 14 State winnings             | on your federal tax        |
| Street address (including apt. no.)   |   |   |                               | return. If this form       |
|   |   |   | \$                            | shows federa               |
| City or town, province or state, country, and ZIP or foreign postal code    |   | 15 State income tax withheld              | 16 Local winnings             | tax withheld in box 4      |
|   |   |   |                               | attach this copy to        |
|   |   | \$  | \$                            | your return                |
|   |   | 17 Local income tax withheld              | 18 Name of locality           |                            |
|   |   |   |                               |                            |
|   |   | \$  |                               |                            |
|   | e that, to the best of my knowledge a of this payment and any payments from |   |                               |                            |
| Signature <b>▶</b>  |   | Date ►                                    |                               |                            |
|   |   |   |                               |                            |
| Form W-2G   | www.irs.gov/w2g   |   | Department of the Treasury    | - Internal Revenue Service |

Department of the Treasury - Internal Revenue Service

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|---|--|---|-------------------------------|---|
| PAYER'S name, street address, cit<br>or foreign postal code | y or town, province or state, country, ZIP   | 1 Gross winnings                          | 2 Date won                    | OMB No. 1545-0238   |
|   |  | 3 Type of wager                           | 4 Federal income tax withheld |   |
|   |  |   | \$                            | Form W-2G   |
|   |  | 5 Transaction                             | 6 Race                        | 1   |
|   |  |   |                               | Certair   |
|   |  | 7 Winnings from identical wagers          | 8 Cashier                     | Gambling Winnings   |
| Federal identification number                               | Telephone number   | Winner's taxpayer identification no.      | 10 Window                     |   |
| WINNER'S name   |  |   |                               | This is important tax information and is                        |
|   |  | 11 First I.D.                             | 12 Second I.D.                | being<br>furnished to the<br>Interna<br>Revenue Service. I      |
| Street address (including apt. no.)                         |  | 13 State/Payer's state identification no. | 14 State winnings             | you are required to<br>file a return, a<br>negligence penalty o |
|   |  |   | \$                            | other sanction may<br>be imposed on you i                       |
| City or town, province or state, co                         | untry, and ZIP or foreign postal code  | 15 State income tax withheld              | 16 Local winnings             | this income is taxable<br>and the IRS<br>determines tha         |
|   |  | \$  | \$                            | it has not beer   |
|   |  | 17 Local income tax withheld              | 18 Name of locality           | reported  |
|   |  |   |                               | Copy C  |
|   |  | \$  |                               | For Winner's Records  |
|   | are that, to the best of my knowledge a<br>ent of this payment and any payments from |   |                               |   |
| Signature ►   |  | Date ►                                    |                               |   |
| Form <b>W-2G</b>  | www.irs.gov/w2g  |   | Department of the Treasury    | - Internal Revenue Service                                      |

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 4.** Any federal income tax withheld on these winnings is shown in this box. Federal income tax must be withheld on certain winnings less the wager.

Certain winnings that are not subject to regular gambling withholding may be subject to backup withholding if you did not provide your federal identification number to the payer.

Include the amount shown in box 4 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.

**Future developments.** Information about any future developments that affect Form W-2G (such as legislation) will be posted at *www.irs.gov/w2g*.

|   | U VOID U CORREC  | I ED (if checked)                         |                               | <b>7</b> OMB No. 4545 0000       |
|---|--|---|-------------------------------|----------------------------------|
| PAYER'S name, street address, city or town, province or state, country, ZIP |  | 1 Gross winnings                          | 2 Date won                    | OMB No. 1545-0238                |
| or foreign postal code  |  | \$  |                               | 2013                             |
|   |  | 3 Type of wager                           | 4 Federal income tax withheld |                                  |
|   |  |   | \$                            | Form W-2G                        |
|   |  | 5 Transaction                             | 6 Race                        |                                  |
|   |  |   |                               | Certain                          |
|   |  | 7 Winnings from identical wagers          | 8 Cashier                     | Gambling                         |
|   |  | \$  |                               | Winnings                         |
| Federal identification number   | Telephone number   | 9 Winner's taxpayer identification no.    | 10 Window                     |                                  |
|   |  |   |                               |                                  |
| WINNER'S name   |  |   |                               |                                  |
|   |  | 11 First I.D.                             | 12 Second I.D.                |                                  |
|   |  |   |                               |                                  |
|   |  |   |                               | Copy 2                           |
|   |  | 13 State/Payer's state identification no. | 14 State winnings             | Attach this copy                 |
| Street address (including apt. no.)   |  |   |                               | to your state                    |
|   |  |   | \$                            | city, or loca                    |
| City or town, province or state, cou  | ntry, and ZIP or foreign postal code   | 15 State income tax withheld              | 16 Local winnings             | income tax return<br>if required |
|   |  |   |                               | ii required                      |
|   |  | \$  | \$                            |                                  |
|   |  | 17 Local income tax withheld              | 18 Name of locality           |                                  |
|   |  |   |                               |                                  |
|   |  | \$  |                               |                                  |
|   | re that, to the best of my knowledge and of this payment and any payments from |   |                               |                                  |
| Signature <b>▶</b>  |  | Date ►                                    |                               |                                  |
|   |  |   |                               |                                  |
| Form <b>W-2G</b>  | www.irs.gov/w2g  |   | Department of the Treasury    | - Internal Revenue Service       |

Department of the Treasury - Internal Revenue Service

|                                       | U VOID ☐ CORRECT  | IED                                       |                               | _  |
|---------------------------------------|---|---|-------------------------------|--|
|                                       | or town, province or state, country, ZIP                                    | 1 Gross winnings                          | 2 Date won                    | OMB No. 1545-0238                          |
| or foreign postal code                |   | \$  |                               | 2013                                       |
|                                       |   | 3 Type of wager                           | 4 Federal income tax withheld |  |
|                                       |   |   | \$                            | Form W-2G                                  |
|                                       |   | 5 Transaction                             | 6 Race                        |  |
|                                       |   |   |                               | Certain                                    |
|                                       |   | 7 Winnings from identical wagers          | 8 Cashier                     | Gambling                                   |
|                                       |   | \$  |                               | Winnings                                   |
| Federal identification number         | Telephone number  | 9 Winner's taxpayer identification no.    | 10 Window                     |  |
|                                       |   |   |                               |  |
| WINNER'S name                         |   |   |                               |  |
|                                       |   | 11 First I.D.                             | 12 Second I.D.                | Fau Duiva av. Aat au                       |
|                                       |   |   |                               | For Privacy Act and<br>Paperwork Reduction |
|                                       |   |   |                               | . Ac                                       |
|                                       |   | 13 State/Payer's state identification no. | 14 State winnings             | Notice, see the 2013 General Instructions  |
| Street address (including apt. no.)   |   |   |                               | for Certain                                |
|                                       |   |   | \$                            | Information Returns                        |
| City or town, province or state, coun | try, and ZIP or foreign postal code   | 15 State income tax withheld              | 16 Local winnings             |  |
|                                       |   |   |                               |  |
|                                       |   | \$  | \$                            |  |
|                                       |   | 17 Local income tax withheld              | 18 Name of locality           | Copy D                                     |
|                                       |   |   |                               | For Payer                                  |
|                                       |   | \$  |                               | 1 01 1 470                                 |
|                                       | e that, to the best of my knowledge a of this payment and any payments from |   |                               |  |
| Signature <b>▶</b>                    |   | Date ►                                    |                               |  |
|                                       |   |   |                               |  |
| Form W-2G                             | www.irs.gov/w2g   |   | Department of the Treasury    | - Internal Revenue Service                 |

## **Instructions for Payer**

To complete Form W-2G, use:

- The 2013 General Instructions for Certain Information Returns, and
- The 2013 Instructions for Forms W-2G and 5754.

To order these instructions and additional forms, go to *www.irs.gov/w2g* 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, 2014.

File Copy A of this form with the IRS by February 28, 2014. If you file electronically, the due date is March 31, 2014.

**Withholding.** You may be required to withhold federal income tax from cash or noncash gambling winnings. See the 2013 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 2013 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). If you are deaf, hard of hearing, or have a speech disability and have access to TTY/TDD equipment, you can 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.

**Future developments.** Information about any future developments that affect Form W-2G (such as legislation) will be posted at *www.irs.gov/w2g*.