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☐ VOID☐ CORRECTED

OMB No. 1545-0238

2014**Form W-2G****Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction
Act
Notice, see the **2014
General
Instructions for
Certain Information
Returns.**

File with Form 1096

**Copy A
For Internal Revenue
Service Center**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings \$	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		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 \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

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**

Cat. No. 10138V

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page

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OMB No. 1545-0238

2014

Form W-2G

**Certain
Gambling
Winnings**

**Copy 1
For State, City,
or Local Tax
Department**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
		\$	
		5 Transaction	6 Race
PAYER'S federal identification number	PAYER'S telephone number	7 Winnings from identical wagers	8 Cashier
		\$	
		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		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	16 Local winnings
		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	

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Signature ►

Date ►

Form **W-2G**

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

OMB No. 1545-0238

2014

Form W-2G

**Certain
Gambling
Winings**

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 4, attach this
copy to your return.**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
		\$	
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	\$	
		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		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	16 Local winnings
		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	

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Signature ►

Date ►

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2014

Form W-2G

**Certain
Gambling
Winnings**

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**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings \$	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		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 \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

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**

www.irs.gov/w2g

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.

☐ CORRECTED (if checked)

OMB No. 1545-0238

2014

Form W-2G

**Certain
Gambling
Winnings**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings \$	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		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 \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

Copy 2
Attach this copy
to your state,
city, or local
income tax return,
if required.

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 ►

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Form W-2G

**Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction
Act
Notice, see the **2014
General Instructions
for Certain
Information Returns.**

**Copy D
For Payer**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings \$	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		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 \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

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Signature ►

Date ►

Instructions for Payer

To complete Form W-2G, use:

- The 2014 General Instructions for Certain Information Returns, and
- The 2014 Instructions for Forms W-2G and 5754.

To order these instructions and additional forms, go to www.irs.gov/formspubs or call 1-800-TAX-FORM (1-800-829-3676).

Due dates. Furnish Copies B and C of this form to the winner by February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015.

Withholding. You may be required to withhold federal income tax from cash or noncash gambling winnings. See the 2014 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. Also 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 2014 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).

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