3232 🗌 VOID 🗌 CORRE	ECTED		
PAYER'S name, street address, city or town, province or state, country, and	1 Gross winnings	2 Date won	OMB No. 1545-0238
ZIP or foreign postal code			2016
	\$		
	3 Type of wager	4 Federal income tax withheld	Form W-2G
		\$	Certain
	5 Transaction	6 Race	Gambling
			Winnings
	7 Winnings from identical wagers	8 Cashier	
PAYER'S federal identification number PAYER'S telephone number	\$		
	9 Winner's taxpayer identification no.	10 Window	
			For Privacy Act and Paperwork Reduction
			Act
WINNER'S name	11 First I.D.	12 Second I.D.	Notice, see the 2016
			General Instructions for
			Certain Information
Street address (including apt. no.)	13 State/Payer's state identification no.	14 State winnings	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	Сору А
			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.			
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

OMB No. 1545-02	2 Date won	CTED 1 Gross winnings	r town, province or state, country, and	PAVER'S name street address city o
		I Gloss willings	town, province of state, country, and	ZIP or foreign postal code
2016		•		
Form W-20	4 Federal income tax withheld	\$ 3 Type of wager		
-	\$			
Certai	φ 6 Race	5 Transaction		
Gamblin	0 Hace			
Winning	8 Cashier	7 Winnings from identical wagers		
	Ī	\$	PAYER'S telephone number	AYER'S federal identification number
	10 Window	9 Winner's taxpayer identification no.		
	12 Second I.D.	11 First I.D.		WINNER'S name
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For State, Cit				
Departme	\$			
	16 Local winnings	15 State income tax withheld	ry, and ZIP or foreign postal code	City or town, province or state, count
	\$	\$		
	18 Name of locality	17 Local income tax withheld		
		\$		

Signature 🕨 Form W-2G

www.irs.gov/w2g

Date 🕨

CORRECTED (if checked)

			OMB No. 1545-0238
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	1 Gross winnings	2 Date won	
			2016
	\$		
	3 Type of wager	4 Federal income tax withheld	Form W-2G
		\$	O sut sin
	5 Transaction	6 Race	Certain
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	7 Winnings from identical wagers	8 Cashier	Winnings
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	a winner staxpayer identification no.		This information
			is being furnished to the Internal
			Revenue Service
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	Сору В
			Report this income
		\$	on your federal tax
City or town, province or state, country, and ZIP or foreign postal code	15 State income tax withheld	16 Local winnings	return. If this form
		J. J	shows federal
	\$	¢	income
	⊅ 17 Local income tax withheld	\$ 18 Name of locality	tax withheld in
		16 Name of locality	box 4, attach this
			copy to your return.
	\$		
Under penalties of periury I declare that to the best of my knowledge a	nd belief the name address an	d taxnaver identification number	r that I have furnished

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 ► Form W-2G

www.irs.gov/w2g

Date 🕨

CORRECTED (if checked)

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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.

Signature ► Form W-2G

www.irs.gov/w2g

Date 🕨

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. For the latest information about developments related to Form W-2G and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/w2g.*

CORRECTED (if checked)

1 Gross winnings	2 Date won	OMB No. 1545-0238
		2016
3 Type of wager	4 Federal income tax withheld	Form W-2G
5 Transaction	\$ 6 Race	Certain Gambling
7 Winnings from identical wagers	8 Cashier	Winnings
 9 Winner's taxpayer identification no. 	10 Window	
11 First I.D.	12 Second I.D.	-
13 State/Payer's state identification no.	14 State winnings	Copy 2 Attach this copy to your state,
15 State income tax withheld	\$ 16 Local winnings	city, or local income tax return, if required.
\$	\$	-
17 Local income tax withheld	18 Name of locality	
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Signature ► Form W-2G

www.irs.gov/w2g

Date 🕨

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PAYER'S name, street address, city or town, province or state, country, and	1 Gross winnings	2 Date won	OMB No. 1545-0238
ZIP or foreign postal code			2016
	\$		
	3 Type of wager	4 Federal income tax withheld	Form W-2G
		\$	
	5 Transaction	6 Race	Certain
			Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
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.	For Privacy Act and
			Paperwork Reduction Act
			Notice, see the 2016
Street address (including apt. no.)	13 State/Payer's state identification no.	14 State winnings	General Instructions
		<u>j</u>	for Certain Information Returns.
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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.

Signature ► Form W-2G

www.irs.gov/w2g

Date 🕨

Instructions for Payer

To complete Form W-2G, use:

• The 2016 General Instructions for Certain Information Returns, and

• The 2016 Instructions for Forms W-2G and 5754.

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

Due dates. Furnish Copies B and C of this form to the winner by January 31, 2017.

File Copy A of this form with the IRS by February 28, 2017. If you file electronically, the due date is March 31, 2017.

Withholding. You may be required to withhold federal income tax from cash or noncash gambling winnings. See the 2016 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 2016 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).

Future developments. For the latest information about developments related to Form W-2G and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/w2g*.