3	232		RECTED		
PAYER'S name, stree and ZIP or foreign po		r town, province or state, country,	1 Reportable winnings	2 Date won	OMB No. 1545-0238
					2020
			\$ • Turne of une new	4. Factorel in a new terrorithe bala	
			3 Type of wager	4 Federal income tax withheld	Form W-2G
			5 Transaction	\$ 6 Bace	Certain
			5 Transaction	0 nace	Gambling
			7 Winnings from identical wagers	8 Cashier	Winnings
PAYER'S federal ident	tification number	PAYER'S telephone number	\$	U Cashiel	<b>3</b> -
			<ul> <li>9 Winner's taxpayer identification no.</li> </ul>	10 Window	-
					For Privacy Act
					and Paperwork
WINNER'S name			11 First I.D.	12 Second I.D.	Reduction Act Notice, see the
					2020 General
					Instructions for
Street address (inclue	ding apt. no.)		13 State/Payer's state identification no.	14 State winnings	Certain Information Returns.
				\$	
City or town, provinc	e or state, countr	y, 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
			e and belief, the name, address, an from identical wagers, and that no o		
Signature 🕨				Date ►	
Form W-2G	Cat. I	No. 10138V	www.irs.gov/FormW2G	Department of the Treasury	- Internal Revenue Service

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	ECTED		
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	1 Reportable winnings	2 Date won	OMB No. 1545-0238
			2020
	\$ 3 Type of wager	4 Federal income tax withheld	Form W-2G
		\$	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.	
			Copy 1
Street address (including apt. no.)	<b>13</b> State/Payer's state identification no.		For State, City, or Local Tax Department
	45.0000	\$	Department
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	
	\$		

#### Signature ► Form W-2G

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

Date 🕨

# CORRECTED (if checked)

Intry, 1 Reportable winnings 2 Date won OMB No. 1545-0238	nings	Reportable winning	or town, province or state, country,	PAYER'S name, street address, city o
2020				and ZIP or foreign postal code
P     3 Type of wager     4 Federal income tax withheld     Form W-2G		Type of wager		
5 Transaction 6 Race Certain Gambling		Transaction		
7 Winnings from identical wagers 8 Cashier Winnings	entical wagers	Winnings from idention		
r \$			PAYER'S telephone number	PAYER'S federal identification number
9 Winner's taxpayer identification no. 10 Window	dentification no.	Winner's taxpayer ident		
This information is being furnished				
11 First I.D.     12 Second I.D.     to the Internal Revenue Service		First I.D.		WINNER'S name
13 State/Payer's state identification no. 14 State winnings	dentification no.	State/Payer's state iden		Street address (including apt. no.)
\$ Copy B				
ode 15 State income tax withheld 16 Local winnings on your federal tax return. If this form	ax withheld	State income tax	ry, and ZIP or foreign postal code	City or town, province or state, countr
\$ shows federal				
17 Local income tax withheld 18 Name of locality income tax withheld in box 4, attach this copy	ax withheld	Local income tax		
\$ to your return.				

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/FormW2G

Date 🕨

Department of the Treasury - Internal Revenue Service

# CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country,	1 Reportable winnings	2 Date won	OMB No. 1545-0238
and ZIP or foreign postal code			2020
	\$		
	3 Type of wager	4 Federal income tax withheld	Form W-2G
		\$	Certain
	5 Transaction	6 Race	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	This is important tax information and is being furnished to
			the Internal Revenue
WINNER'S name	11 First I.D.	12 Second I.D.	Service. If you are required to file a return, a negligence penalty or other
Street address (including apt. no.)	<b>13</b> State/Payer's state identification no.		sanction may be imposed on you if this income is taxable and the
		\$	IRS determines
City or town, province or state, country, and ZIP or foreign postal code	15 State income tax withheld	16 Local winnings	that it has not been reported.
	\$	\$	
	17 Local income tax withheld	18 Name of locality	
			Copy C
	\$		For Winner's Records
Under penalties of perjury, I declare that, to the best of my knowledge correctly identify me as the recipient of this payment and any payments fro			

Signature ► Form W-2G

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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 winnings (reduced by 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 Schedule 1 (Form 1040 or 1040-SR). 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 or 1040-SR 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/FormW2G*.

### CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	1 Reportable winnings	2 Date won	OMB No. 1545-0238
			2020
	<ul> <li>\$</li> <li>3 Type of wager</li> </ul>	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.	
			Copy 2 Attach this copy
Street address (including apt. no.)	<b>13</b> State/Payer's state identification no.	14 State winnings	to your state, city, or
			local income
		\$	tax return,
City or town, province or state, country, and ZIP or foreign postal code	15 State income tax withheld	16 Local winnings	if required.
	\$	\$	
	17 Local income tax withheld	18 Name of locality	
	\$		
Under penalties of perjury, I declare that, to the best of my knowledge a correctly identify me as the recipient of this payment and any payments from			

www.irs.gov/FormW2G

Date 🕨

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238	2 Date won	1 Reportable winnings	or town, province or state, country,	PAYER'S name, street address, city of
2020				and ZIP or foreign postal code
		\$		
Form W-2G	4 Federal income tax withheld	3 Type of wager		
Certain	\$			
Gambling	6 Race	5 Transaction		
Winnings	8 Cashier	7 Winnings from identical wagers		
		\$	PAYER'S telephone number	PAYER'S federal identification number
	10 Window	9 Winner's taxpayer identification no.		
For Privacy Act				
and Paperwork Reduction Act Notice, see the 2020 General	12 Second I.D.	11 First I.D.		WINNER'S name
Instructions for Certain Information	14 State winnings	<b>13</b> State/Payer's state identification no.		Street address (including apt. no.)
Returns	\$			
	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		
Сору D				
For Payer		\$		

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Department of the Treasury - Internal Revenue Service

Date 🕨

# **Instructions for Payer**

To complete Form W-2G, use:

• The 2020 General Instructions for Certain Information Returns, and

• The 2020 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 February 1, 2021.

File Copy A of this form with the IRS by March 1, 2021. If you file electronically, the due date is March 31, 2021. **Withholding.** You may be required to withhold federal income tax from cash or noncash gambling winnings. See

the 2020 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 2020 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 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/FormW2G*.