



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Statement by Person(s) Receiving Gambling Winnings

Recipients of gambling winnings should see the instructions on the back of this form.
Payers of gambling winnings should see the separate instructions for Forms W-2G and 5754.
Go to www.irs.gov/Form5754 for the latest information.

Date won	Type of winnings	Game number	Machine number	Race number
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Part I Person to Whom Winnings Are Paid

Name _____ Address _____
(number, street, apt. no., city or town, state or province, country, and ZIP or foreign postal code)

Taxpayer identification number	Other I.D.	Amount received	Federal income tax withheld
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Part II Persons to Whom Winnings Are Taxable (continued on page 2)

(a) Name	(b) Taxpayer identification number	(c) Address (number, street, apt. no., city or town, state or province, country, and ZIP or foreign postal code)	(d) Amount won	(e) Winnings from identical wagers

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the names, addresses, and taxpayer identification numbers that I have furnished correctly identify me as the recipient of this payment and correctly identify each person entitled to any part of this payment and any payments from identical wagers.

Signature _____ Date _____

Part II **Persons to Whom Winnings Are Taxable** (continued from page 1)

(a) Name	(b) Taxpayer identification number	(c) Address (number, street, apt. no., city or town, state or province, country, and ZIP or foreign postal code)	(d) Amount won	(e) Winnings from identical wagers
<p style="font-size: 48px; opacity: 0.3; letter-spacing: 0.5em;">TREASURY/IRS AND OMB USE ONLY DRAFT</p>				

Instructions for Recipient of Gambling Winnings

Future developments. For the latest information about developments related to Form 5754, such as legislation enacted after it was published, go to www.irs.gov/Form5754.

Purpose of form. You must complete Form 5754 if you receive gambling winnings either for someone else or as a member of a group of two or more people sharing the winnings, such as by sharing the same winning ticket. The information you provide on the form enables the payer of the winnings to prepare Form W-2G, Certain Gambling Winnings, for each winner to show the winnings taxable to each.

Completing the form. If you are the person to whom gambling winnings are paid, enter your name, address, and taxpayer identification number in Part I. If the winnings are from state-conducted lotteries, the box labeled "Other I.D." may be left blank. The total amount received and the total federal income tax withheld must be entered in the remaining columns.

Complete Part II to identify each winner and each winner's share of the winnings. If you are also one of the winners, enter your information first in Part II by entering "Same as above" in columns (a), (b), and (c) and the applicable amounts in columns (d) and (e). Then complete columns (a) through (e) for each of the other winners. Return the form to the payer.

Taxpayer identification number. The taxpayer identification number for an individual is the social security number or individual taxpayer identification number. For all others, it is the employer identification number.

Signature. If federal income tax is withheld, the person who receives the winnings must sign and date the form. If no federal income tax is withheld, no signature is required.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Regulations section 31.3402(q)-1 requires you to furnish an information return to the payer if you receive gambling winnings either for someone else or as a member of a group of two or more people sharing the winnings, such as by sharing the same winning ticket.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 12 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormsComments. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Don't send this form to this address. Instead, return it to the payer.