



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.** 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](#).

TREASURY/IRS AND OMB USE ONLY DRAFT

3232

 VOID CORRECTED

OMB No. 1545-0238

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

(Rev. January 2026)

For calendar year
20 _____For Privacy Act
and Paperwork
Reduction Act
Notice, see
**Pub. 1099,
General
Instructions
for Certain
Information
Returns.****File with Form 1096****Copy A**
For Internal Revenue
Service Center

PAYER'S name			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	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** (Rev. 1-2026) Created 11/24/25

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

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OMB No. 1545-0238

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

(Rev. January 2026)

For calendar year
20 _____

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

PAYER'S name			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	17 Local income tax withheld \$	18 Name of locality

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Signature:**Date:**Form **W-2G** (Rev. 1-2026)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

TREASURY/IRS AND OMB USE ONLY DRAFT

 CORRECTED (if checked)

OMB No. 1545-0238

Form W-2G

Certain
Gambling
Winnings

(Rev. January 2026)

For calendar year
20 _____This information
is being furnished
to the IRS.

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			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	17 Local income tax withheld \$	18 Name of locality

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Signature:**Date:**Form **W-2G** (Rev. 1-2026)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

TREASURY/IRS AND OMB USE ONLY DRAFT

 CORRECTED (if checked)

OMB No. 1545-0238

Form W-2G

Certain
Gambling
Winnings

(Rev. January 2026)

For calendar year
20 _____

PAYER'S name			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	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 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** (Rev. 1-2026)www.irs.gov/FormW2G

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 gambling winnings subject to federal income tax withholding. See Pub. 1099 for information on the applicable reporting threshold for each type of gambling winnings.

Generally, report all gambling winnings under the "Other income" line of Schedule 1 (Form 1040). You can deduct 90% of your gambling losses as an itemized deduction, but the amount you deduct cannot be more than the amount of 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 and Pub. 525.

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 taxpayer identification number (TIN) 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 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 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.

TREASURY/IRS AND OMB USE ONLY DRAFT

 CORRECTED (if checked)

OMB No. 1545-0238

Form W-2G

Certain
Gambling
Winnings

(Rev. January 2026)

For calendar year
20 _____

Copy 2

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

PAYER'S name			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	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** (Rev. 1-2026)www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0238

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

(Rev. January 2026)

For calendar year
20 _____

For Privacy Act
and Paperwork
Reduction Act
Notice, see
**Pub. 1099,
General
Instructions
for Certain
Information
Returns.**

**Copy D
For Payer**

PAYER'S name			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	17 Local income tax withheld \$	18 Name of locality

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Signature:**Date:**Form **W-2G** (Rev. 1-2026)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

Instructions for Payer

To complete Form W-2G, use:

- Pub. 1099, General Instructions for Certain Information Returns; and
- The current Instructions for Forms W-2G and 5754.

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

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see Pub. 1099.

Withholding. You may be required to withhold federal income tax from cash or noncash gambling winnings. See the current Instructions for Forms W-2G and 5754 for more information, including the withholding rates.

Foreign winners. Use Form 1042-S to report gambling winnings paid to nonresident aliens and foreign corporations. See the Instructions for Form 1042-S and Pub. 515 for more information.

Form 5754. If the person receiving the winnings is not the actual winner or is a member of a group of winners, see *Specific Instructions for Form 5754* in the current Instructions for Forms W-2G and 5754.

Need help? If you have questions about reporting on Form W-2G, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free). Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service.

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.