



**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](#).

3232

VOID

CORRECTED

OMB No. 1545-0238

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

(Rev. December 2023)

For calendar year  
20 \_\_\_\_

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**current 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, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
PAYER'S TIN		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
City or town, state or province, country, and ZIP or foreign postal code		15 State income tax withheld	16 Local winnings
[Redacted]		\$	\$
		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:

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

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VOID  CORRECTED

OMB No. 1545-0238

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

(Rev. December 2023)

For calendar year  
 20 \_\_\_\_

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

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
		\$	
PAYER'S TIN		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
City or town, state or province, 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:** \_\_\_\_\_

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OMB No. 1545-0238

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

(Rev. December 2023)

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, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable 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 TIN	PAYER'S telephone no.	9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
			\$
City or town, state or province, 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:

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OMB No. 1545-0238

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

(Rev. December 2023)

For calendar year  
20 \_\_\_\_

This is important tax information and is being furnished to the IRS. 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, state or province, country, and ZIP or foreign postal code		1 Reportable 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 TIN	PAYER'S telephone no.	9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
			\$
City or town, state or province, 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:

**DO NOT FILE**

## 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 under the "Other income" line of Schedule 1 (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 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](http://www.irs.gov/FormW2G).

PLEASE SUBMIT  
AND COMPLETE  
ONLY DRAFT  
August 7, 2023

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CORRECTED (if checked)

OMB No. 1545-0238

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

(Rev. December 2023)

For calendar year  
20 \_\_\_\_

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

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
		\$	
PAYER'S TIN		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
City or town, state or province, 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:**

**DO NOT FILE**

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OMB No. 1545-0238

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

(Rev. December 2023)

For calendar year  
 20 \_\_\_\_

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

**Copy D**  
**For Payer**

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
		\$	
PAYER'S TIN		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name		11 First identification no.	12 Second identification no.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
City or town, state or province, 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:** \_\_\_\_\_

**DO NOT FILE**



## Instructions for Payer

To complete Form W-2G, use:

- The current 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](http://www.irs.gov/OrderForms).

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**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](http://www.irs.gov/FormW2G).

REASURANCE  
AND OMB USE  
ONLY DRAFT  
August 7, 2023  
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