

**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 publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). 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.

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](#).

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 VOID CORRECTED

OMB No. 1545-0238

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

(Rev. November 2020)

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

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. 11-2020)

Cat. No. 10138V

www.irs.gov/FormW2G

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**

VOID  CORRECTED

OMB No. 1545-0238

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

(Rev. November 2020)

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

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

DRAFT AS OF  
 October 1, 2020  
 DO NOT FILE

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

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** ▶

CORRECTED (if checked)

OMB No. 1545-0238

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

(Rev. November 2020)

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

This information  
is being furnished  
to the Internal  
Revenue Service.

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

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 ►

CORRECTED (if checked)

OMB No. 1545-0238

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

(Rev. November 2020)

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

This is important tax information and is being furnished to the Internal Revenue Service. 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, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
PAYER'S federal identification number		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone number		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First identification	12 Second identification
		13 State/Payer's state identification no.	14 State winnings
Street address (including apt. no.)			\$
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
		\$	

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 ►

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

CORRECTED (if checked)

OMB No. 1545-0238

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

(Rev. November 2020)

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, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings	<b>2</b> Date won
		\$	
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld
		\$	
		<b>5</b> Transaction	<b>6</b> Race
PAYER'S federal identification number   PAYER'S telephone number		<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
		\$	
		<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
WINNER'S name		<b>11</b> First identification	<b>12</b> Second identification
Street address (including apt. no.)		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings
City or town, province or state, country, and ZIP or foreign postal code			\$
		<b>15</b> State income tax withheld	<b>16</b> Local winnings
		\$	\$
		<b>17</b> Local income tax withheld	<b>18</b> 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 ►

VOID  CORRECTED

OMB No. 1545-0238

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

(Rev. November 2020)

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

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 ►

## 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/FormsPubs](http://www.irs.gov/FormsPubs).

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

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

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

DO NOT FILE