

Form **5754**
(February 1977)

Department of the Treasury—Internal Revenue Service

Statement by Person(s) Receiving Gambling Winnings

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

Taxpayer identifying number	Other I.D.	Amount received	Federal income tax withheld
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Part II Persons to Whom Winning Payments are Taxable

Name	Taxpayer identifying number	Address	Amount won

Under penalties of perjury, I declare that to the best of my knowledge and belief the names, addresses, and taxpayer identifying numbers which I have furnished correctly identify me as the recipient of this payment and correctly identify each person entitled to any portion of this payment.

Signature ► Date ►

Part II Persons to Whom Winning Payments are Taxable (Continued)

Name	Taxpayer identifying number	Address	Amount won

This form must be completed by persons receiving gambling winnings to identify the actual winners. If the person receiving the winnings is not one of the winners, that person should fill in his or her name, address and taxpayer identifying number in Part I. That person must then list the names, addresses, taxpayer identifying numbers and the amount of the winnings which each of the other persons is entitled to receive. If the person to whom the winnings are paid is also the sole winner, or one of the winners, that person's name and the amount of the winnings should also appear in Part II. The taxpayer identifying number for an individual is the social security number; for all others it

is the employer identification number. The statement must then be signed and returned to the payer of the winnings. The payer will file a Form W-2G for each of the winners from whom withholding tax has been withheld. The payer may issue the Form W-2G at the time of payment or no later than January 31st of the year following the year of the winnings.

This form should be retained by the payer for a period of four years from the date of the payment of winnings and must be made available to Internal Revenue upon request during that period.