

## Statement by Person(s) Receiving Gambling Winnings

OMB No. 1545-0239  
 Expires 12-31-86

▶ For instructions for Form 5754, see Instructions for  
 Forms 1099, 1098, 5498, 1096, and W-2G.

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

**Part II** Persons to Whom Winning Payments are Taxable

Name	Taxpayer identifying number	Address	Amount won	Winnings from identical wagers

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 and any payments from identical wagers.

**Signature** ▶

**Date** ▶

**For Paperwork Reduction Act Notice, see back of form.**

Form **5754** (Rev. 11-85)

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

Name	Taxpayer identifying number	Address	Amount won	Winnings from identical wagers

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**General Information.**—In the event that any person other than the person receiving gambling winnings which are subject to withholding or reporting requirements ("recipient") is entitled to a portion of the winnings, this form must be completed by the recipient. If the recipient is not one of the winners, that person must fill in his or her name, address and taxpayer identifying number in Part I and then list in Part II the names, addresses, taxpayer identifying numbers, the amount of the winnings, and the amount of any additional winnings

from identical wagers which each of the other persons is entitled to receive. If the recipient is one of the winners, that person's name, the amount of the winnings, and the amount of any additional winnings from identical wagers 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 (if Federal income tax is withheld) and returned to the payer of the winnings. The payer will file a Form W-2G at the time of the 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 the winnings and must be made available to Internal Revenue upon request during that period.