

Statement by Person(s) Receiving Gambling Winnings

OMB No. 1545-0239
 Expires 7-31-89

▶ For additional 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 identification number	Other I.D.	Amount received	Federal income tax withheld

Part II Persons to Whom Winning Payments Are Taxable

Name	Taxpayer identification 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 identification numbers that I have furnished correctly identify me as the recipient of this payment and correctly identify each person entitled to any part of this payment and any payments from identical wagers.

Signature ▶

Date ▶

For Paperwork Reduction Act Notice, see back of form.

Form **5754** (Rev. 11-86)

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

Name	Taxpayer identification 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.—If any person other than the person receiving gambling winnings that are subject to withholding or reporting requirements is entitled to part of the winnings, this form must be completed by the person to whom the winnings are paid (recipient). If the recipient is not one of the winners, that person must fill in his or her name, address, and taxpayer identification number in Part I and then list in Part II the names, addresses, taxpayer identification numbers, winnings, and any additional

winnings from identical wagers that each of the other persons is entitled to receive. If the recipient is also one of the winners, that person's name, winnings, and any additional winnings from identical wagers should also appear in Part II. The taxpayer identification number for an individual is the social security number; for all others it is the employer identification number. If Federal income tax is withheld, the recipient must sign the statement at the bottom of the form before returning it to the payer. The payer must provide the recipient a Form W-2G or similar statement at the time of the payment or no later than January 31 of the year following the year of the winnings.

The payer should keep this form for 4 years from the date of payment of the winnings and must make it available to the Internal Revenue Service upon request during that period.