

Statement by Person(s) Receiving Gambling Winnings

OMB No. 1545-0239
 Expires 4-30-92

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

Date won	Type of winnings	Game number	Machine number	Race number
----------	------------------	-------------	----------------	-------------

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 ▶

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

Name	Taxpayer identification number	Address	Amount won	Winnings from identical wagers

Purpose of Form.—Form 5754 is completed by persons who receive gambling winnings either for someone else or as a member of a group of winners on the same winning ticket. The information provided on the form enables the payer of the winnings to prepare **Form W-2G**, Statement for Recipients of Certain Gambling Winnings, for each winner to show the winnings taxable to each.

Completing the Form.—The person to whom gambling winnings are paid must enter his or her name, address, and taxpayer identification number in Part I. If the winnings are from state-conducted lotteries, the box labeled "Other I.D." can be left blank. The total amount received and the total Federal income tax withheld must be entered in the remaining columns.

Part I must be completed for each winner showing his or her share of the winnings. If the person to whom the winnings are paid is also one of the winners, his or her own information should be shown first in Part II, followed by the information for the other winners. The amount of the winnings each winner is entitled to receive and the winnings from identical wagers must be entered in the remaining columns.

Taxpayer Identification Number.—The taxpayer identification number for an individual is the social security number; for all others, it is the employer identification number.

Signature.—If Federal income tax is to be withheld, the person who receives the winnings must sign and date the form.