3232	☐ CORRECTED		
Type or print PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB №. 1545-0238
Street address	<b>3</b> Type of wager	4 Date woh	1990 Statement for
City, state, and ZIP code	5 Transaction	<b>6</b> Race	Recipients of Certain
Federal identification number	7 Winnings from identical wagers	8 Cashier	Gambling
			Winnings
Type or print WINNER'S name	<b>9</b> Winner's taxpayer identification no.	10 Window	For Paperwork Reduction Act Notice
Street address	11 First I.D.	12 Second I.D.	and instructions for completing this form,
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	see Instructions for Forms 1099, 1098, 5498, and W-2G.
Under penalties of perjury, I declare that, to the best of my knowledg me as the recipient of this payment and any payments from identical	te and belief, the name, address, and taxpayer identification nu wagers, and that no other person is entitled to any part of the	mber that I have furnished correctly identify se payments.	Copy A For Internal Revenue
Signature ▶	Da	ate >	Service Center
orm W-2G		Department of the Tr	easury - Internal Revenue Servic
3232	CORRECTED		
Type or print PAYER'S name	1 Gross winnings	2 Federal income tax withheld	омв №. 1545-0238 19 <b>90</b>
Street address	3 Type of wager	4 Date woh	Statement for
City, state, and ZIP code	5 Transaction	6 Race	Recipients of Certain
Federal identification number	7 Winnings from identical wagers	<b>8</b> Cashier	Gambling Winnings
Type or print WINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Paperwork
Street address	11 First I.D.	12 Second I.D.	Reduction Act Notice and instructions for completing this form,
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	see Instructions for Forms 1099, 1098, 5498, and W-2G.
Under penalties of perjury, I declare that, to the best of my knowledg me as the recipient of this payment and any payments from identical	e and belief, the name, address, and taxpayer identification nu wagers, and that no other person is entitled to any part of thes	mber that I have furnished correctly identify ie payments.	Copy A For Internal Revenue
Signature ►	Da	ute ▶	Service Center
Type or print PAYER'S name	CORRECTED  1 Gross winnings	2 Federal income tax withheld	easury - Internal Revenue Servic  OMB No. 1545-0238
			1990
Street address	<b>3</b> Type of wager	4 Date woh	Statement for
City, state, and ZIP code	5 Transaction	6 Race	Recipients of Certain
Federal Identification number	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
Type or print WINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Paperwork Reduction Act Notice
Street address	11 First I.D.	12 Second I.D.	and instructions for completing this form, see Instructions for
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	Forms 1099, 1098, 5498, and W-2G.
Under penalties of perjury, I declare that, to the best of my knowledge me as the recipient of this payment and any payments from identical v			Copy A For Internal Revenue
Signature ►	Da	te ►	Service Center

	☐ CORRECTED		
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	Томв No. 1545-0238 19 <b>90</b>
	<b>3</b> Type of wager	4 Date won	Statement for Recipients of
	<b>5</b> Transaction	6 Race	Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer (dentification no.	10 Window	· ·
	11 First I D.	12 Second I.D.	Copy 1—
	13 State/Payer's state identification no.	14 State income tax withheld	For State Tax Department
Under penalties of perjury, I declare that, to the best of my knowledge and belief me as the recipient of this payment and any payments from identical wagers, and	f, the name, address, and taxpayer identification nur d that no other person is entitled to any part of thes	mber that I have furnished correctly identify be payments.	· ·
Signature ►	Da	ite ►	
Form W-2G		Department of the Tr	easury - Internal Revenue Servici
	☐ CORRECTED		
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	] OMB No. 1545-0238 19 <b>90</b>
	<b>3</b> Type of wager	4 Date won	Statement for Recipients of
	5 Transaction	<b>6</b> Race	Certain Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I D.	12 Second I.D.	Copy 1—
	13 State/Payer's state identification no.	14 State income tax withheld	For State Tax Department
Under penalties of perjury, I declare that, to the best of my knowledge and belief me as the recipient of this payment and any payments from identical wagers, and	, the name, address, and taxpayer identification nui d that no other person is entitled to any part of thes	mber that I have furnished correctly identify ie payments.	- <b>B</b> '
Signature ▶	Da	ite ▶	
Form <b>W-2G</b>		Department of the Tr	easury - Internal Revenue Servico
	☐ CORRECTED		■ OMB No. 1545-0238
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	1990
	3 Type of wager	4 Date won	Statement for Recipients of
	<b>5</b> Transaction	<b>6</b> Race	Certain Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I D.	12 Second I.D.	Copy 1—
	13 State/Payer's state identification no.	14 State income tax withheld	For State Tax Department
Under penalties of perjury. I declare that, to the best of my knowledge and belief,	the name, address, and taxpayer identification num	nber that I have furnished correctly identify	•

Signature ▶

Date ▶

Form W-2G		Department of the Tre	easury - Internal Revenue Service
Under penalties of perjury, I declare that, to the best of my knowledge and belie me as the recipient of this payment and any payments from identical wagers, and  Signature ►	d that no other person is entitled to any part of thes		your Federal tax return. If this form shows tax was withheld, attach this copy to your return.
	13 State/Payer's state (dentification no.	14 State income tax withheld	Copy B Report this income on
	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is being furnished to
	7 Winnings from identical wagers	8 Cashier	Winnings
	5 Transaction	<b>6</b> Race	Certain Gambling
	3 Type of wager	4 Date won	Statement for Recipients of
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	омв no. 1545-0238 19 <b>90</b>
	CORRECTED (if c	hecked)	- 014011 1545 0020

	CORRECTED (if c		■ OMB No. 1545-0238
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	51@ <b>QᲘ</b>
	<b>3</b> Type of wager	4 Date won	Statement for
		i I	Recipients of
	<b>5</b> Transaction	<b>6</b> Race	Certain Gambling
	7 Winnings from identical wagers	<b>8</b> Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is being furnished to
	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
	13 State/Payer's state identification no.	14 State income tax withheld	Copy B Report this income on
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.			your Federal tax return. If this form shows tax was withheld, attach this copy
Signature <b>▶</b>	Da	ite ▶	to your return.

Form W-2G

Department of the Treasury - Internal Revenue Service

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.			Report this income on your Federal tax return. If this form shows tax was withheld, attach this copy
	13 State/Payer's state identification no.	14 State income tax withheld	Сору В
	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is being furnished to
	7 Winnings from identical wagers	8 Cashier	Winnings
	5 Transaction	<b>6</b> Race	Certain Gambling
	3 Type of wager	4 Date won	Statement for Recipients of
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238

	CORRECTED (if c	hecked)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
	<b>3</b> Type of wager	<b>4</b> Date won	Statement for Recipients of
	5 Transaction	<b>6</b> Race	Certain Gambling
	7 Winnings from identical wagers	<b>8</b> Cashier	Winnings
WINNER'S name, address, and ZIP code	<b>9</b> Winner's taxpayer (dentification no.	10 Window	This is important tax information and is being furnished to the Internal
	11 First I.D.	12 Second I.D.	Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on
	13 State/Payer's state identification no.	14 State income tax withheld	you if this income is taxable and the IRS determines that it has not been reported.
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the n me as the recipient of this payment and any payments from identical wagers, and that			Copy C For Winner's
Signature ▶	Da	te ▶	Records
Form W-2G		Department of the Tre	asury - Internal Revenue Service
	CORRECTED (if cl	hecked)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238

3 Type of wager 4 Date won Statement for Recipients of 5 Transaction 6 Race Certain Gambling 7 Winnings from identical wagers 8 Cashier Winnings WINNER'S name, address, and ZIP code 10 Window This is important tax information and is being 9 Winner's taxpayer identification no. furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other 11 First I.D. 12 Second I.D. sanction may be imposed on you if this income is taxable and the IRS determines that 13 State/Payer's state identification no. 14 State income tax withheld it has not been reported. 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. Copy C For Winner's Records Signature ▶ Date ▶

Form W-2G

Department of the Treasury - Internal Revenue Service

	CORRECTED (if o	:hecked)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	омв no. 1545-0238 100
	<b>3</b> Type of wager	4 Date won	Statement for Recipients of
	5 Transaction	<b>6</b> Race	Certain Gambling
	7 Winnings from identical wagers	<b>8</b> Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	This is important tax information and is being furnished to the Internal
	11 First I.D.	12 Second I.D.	Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on
	13 State/Payer's state identification no.	14 State income tax withheld	you if this income is taxable and the IRS determines that it has not been reported.
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the as the recipient of this payment and any payments from identical wagers, and the second s	For Winner's		
Signature ►	Da	nte ►	Records

## Instructions to Recipient

**Box 1.**—The payer must report gambling winnings on Form W-2G if you receive:

- (1) \$600 or more in gambling winnings from:
  - (a) Horse racing, dog racing, jai alai, state lotteries, and other wagering transactions not specifically referred to in (1)(b), (2), or (3), and the winnings are at least 300 times the amount of the wager; or
  - (b) Lotteries, raffles, sweepstakes, wagering pools, or drawings, such as those held by churches or civic organizations;
- (2) \$1,200 or more of gambling winnings from bingo or slot machines; or
- (3) \$1,500 or more of proceeds (the amount of winnings less the amount of the wager) from keno.

## Instructions to Recipient

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  - (b) Lotteries, raffles, sweepstakes, wagering pools, or drawings, such as those held by churches or civic organizations;
- (2) \$1,200 or more of gambling winnings from bingo or slot machines; or
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  - (b) Lotteries, raffles, sweepstakes, wagering pools, or drawings, such as those held by churches or civic organizations;
- (2) \$1,200 or more of gambling winnings from bingo or slot machines; or
- (3) \$1,500 or more of proceeds (the amount of winnings less the amount of the wager) from keno.

**Box 2.**—Any Federal income tax withheld on these winnings is shown in this box. Federal income tax must be withheld at the rate of 20% on certain winnings less the wager. Whether Federal income tax must be withheld depends on the type and amount of the winnings, including winnings from identical wagers, and the odds.

In addition, if you did not provide your social security number to the payer, the amount in this box may be backup withholding at a 20% rate.

Include the amount shown in Box 2 on your tax return as Federal income tax withheld.

**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.

Other Winners.—The payer should ask you to prepare Form 5754, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

**Box 2.**—Any Federal income tax withheld on these winnings is shown in this box. Federal income tax must be withheld at the rate of 20% on certain winnings less the wager. Whether Federal income tax must be withheld depends on the type and amount of the winnings, including winnings from identical wagers, and the odds.

In addition, if you did not provide your social security number to the payer, the amount in this box may be backup withholding at a 20% rate.

Include the amount shown in Box 2 on your tax return as Federal income tax withheld.

**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.

**Other Winners.**—The payer should ask you to prepare **Form 5754**, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

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In addition, if you did not provide your social security number to the payer, the amount in this box may be backup withholding at a 20% rate.

Include the amount shown in Box 2 on your tax return as Federal income tax withheld.

**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.

**Other Winners.**—The payer should ask you to prepare **Form 5754**, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

	CORRECTED (if c	hecked)	
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	омв №. 1545-0238 19 <b>90</b>
	<b>3</b> Type of wager	4 Date won	Statement for Recipients of
	<b>5</b> Transaction	<b>6</b> Race	Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer (dentification no.	10 Window	
	11 First I.D.	12 Second I.D.	Сору 2—
	13 State/Payer's state identification no.	14 State income tax withheld	To be filed with winner's state income tax return, if
Under penalties of perjury, I declare that, to the best of my knowledge and belie me as the recipient of this payment and any payments from identical wagers, an	f, the name, address, and taxpayer identification nui d that no other person is entitled to any part of thes	mber that I have furnished correctly identify ie payments.	
Signature <b>▶</b>	Da	ite ►	
Form <b>W-2G</b>	CORRECTED (if c	·	easury - Internal Revenue Service
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
	<b>3</b> Type of wager	4 Date won	1990 Statement for
	<b>5</b> Transaction	<b>6</b> Race	Recipients of Certain
	7 Winnings from identical wagers	<b>8</b> Cashier	Gambling Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	Сору 2
	13 State/Payer's state identification no.	14 State income tax withheld	To be filed with winner's state income tax return, if
Under penalties of perjury, I declare that, to the best of my knowledge and belie me as the recipient of this payment and any payments from identical wagers, an	f, the name, address, and taxpayer identification nur d that no other person is entitled to any part of thes	mber that I have furnished correctly identify e payments.	required.
Signature ►	Da	te ▶	
Form W-2G	☐ CORRECTED (if c	hecked)	easury - Internal Revenue Service  OMB No. 1545-0238
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	1990
	3 Type of wager	4 Date won	Statement for Recipients of
	5 Transaction	<b>6</b> Race	Certain Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	Copy 2—
	13 State/Payer's state identification no.	14 State income tax withheld	To be filed with winner's state income tax return, if
Under penalties of perjury, I declare that, to the best of my knowledge and belie me as the recipient of this payment and any payments from identical wagers, an	f, the name, address, and taxpayer identification nur d that no other person is entitled to any part of thes	mber that I have furnished correctly identify e payments.	required.
Signature >	Da	ite ▶	1

	☐ CORRECTED		
PAYER'S name, address, ZIP code, and Federal dentification number	1 Gross winnings	2 Federal income tax withheld	] OMB No. 1545-0238
	<b>3</b> Type of wager	4 Date won	Statement for
	<b>5</b> Transaction	<b>6</b> Race	Recipients of Certain Gambling
	7 Winnings from identical wagers	<b>8</b> Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no.	14 State income tax withheld	Сору D
Under penalties of perjury, I declare that, to the best of my knowledge and be me as the recipient of this payment and any payments from identical wagers,	lief, the name, address, and taxpayer identification nu and that no other person is entitled to any part of thes	mber that I have furnished correctly identify se payments.	For Payer
Signature ► orm W-2G	Da	Date ►	
	☐ corrected		
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	1 19 <b>90</b>
	<b>3</b> Type of wager	4 Date won	Statement for
	5 Transaction	6 Race	Recipients of Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	1
	13 State/Payer's state identification no.	14 State income tax withheld	Сору D
Under penalties of perjury, I declare that, to the best of my knowledge and bel me as the recipient of this payment and any payments from identical wagers, a	ief, the name, address, and taxpayer identification nu and that no other person is entitled to any part of thes	mber that I have furnished correctly identify se payments.	For Payer
Signature ►	Date <b>▶</b>		
orm W-2G	☐ CORRECTED		reasury - Internal Revenue Serv
PAYER'S name, address, ZIP code, and Federal identification number	1 Gross winnings	2 Federal income tax withheld	1990
	3 Type of wager	4 Date won	Statement for Recipients of
	5 Transaction	6 Race	Certain Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address, and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state Identification no.	14 State income tax withheld	Сору D
Under penalties of perjury, I declare that, to the best of my knowledge and bel me as the recipient of this payment and any payments from identical wagers, a	ief, the name, address, and taxpayer identification numer and that no other person is entitled to any part of thes	mber that I have furnished correctly identify be payments.	For Payer
Signature >	Da	ite ▶	