

3232

CORRECTED

OMB No. 1545-0238

2004

Form W-2G

**Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction Act
Notice, see the **2004
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.**

File with Form 1096.

**Copy A
For Internal Revenue
Service Center**

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won : : : :
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name Street address (including apt. no.) City, state, 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
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.		
Signature ▶		Date ▶

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

CORRECTED

OMB No. 1545-0238

2004

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**Certain
Gambling
Winnings**

PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld
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Signature ►		Date ►

**Copy 1
For State Tax
Department**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

OMB No. 1545-0238

2004

Form W-2G

**Certain
Gambling
Winnings**

PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won : : : :
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Signature ▶		Date ▶

This information is being furnished to the Internal Revenue Service.

Copy B

Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return.

Form **W-2G**

Department of the Treasury - Internal Revenue Service

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PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld
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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.		
Signature ►		Date ►

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

**Copy C
For Winner's
Records**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

Instructions to Winner

A change to note. The regular gambling withholding rate and backup withholding rate have decreased on gambling winnings after December 31, 2002. These rates are used to figure any Federal income tax withholding reported in box 2.

Box 1. The payer must furnish a Form W-2G to you if you receive:

1. \$600 or more in gambling winnings and the payout is at least 300 times the amount of the wager (except winnings from bingo, keno, and slot machines);

2. \$1,200 or more in gambling winnings from bingo or slot machines;

3. \$1,500 or more in proceeds (the amount of winnings less the amount of the wager) from keno; or

4. Any gambling winnings subject to Federal income tax withholding.

Generally, report all gambling winnings on the "Other income" line of Form 1040. You can deduct gambling losses as an itemized deduction, but you cannot deduct more than

your winnings. Keep an accurate record of your winnings and losses, and be able to prove those amounts with receipts, tickets, statements, or similar items that you have saved.

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 25% on certain winnings less the wager.

If you did not provide your Federal identification number to the payer, the amount in this box may be subject to backup withholding at a 28% rate.

Include the amount shown in box 2 on your Form 1040 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. Prepare **Form 5754**, Statement by Person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings. Give Form 5754 to the payer.

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Gambling
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PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld
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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.		
Signature ►		Date ►

**Copy 2
Attach this copy
to your state
income tax return,
if required.**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

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PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld
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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.		
Signature ►		Date ►

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

**Copy D
For Payer**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form W-2G are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2004 Instructions for Forms W-2G and 5754**. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676) or visit the IRS website at **www.irs.gov**.

Due dates. Furnish Copies B and C of this form to the winner by January 31, 2005.

File Copy A of this form with the IRS by February 28, 2005. If you file electronically, the due date is March 31, 2005.

Gambling withholding. You may be required to withhold Federal income tax from cash or noncash gambling winnings. See the 2004 Instructions for Forms W-2G and 5754 for the new rates.

Foreign winners. Use **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding, to report gambling winnings paid to nonresident aliens and foreign corporations. See the **Instructions for Form 1042-S**. You may be required to withhold Federal income tax at a 30% rate. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Form 5754. If the person receiving the winnings is not the actual winner or is a member of a group of winners, see the instructions for **Form 5754**, Statement by Person(s) Receiving Gambling Winnings, in the 2004 Instructions for Forms W-2G and 5754.

