



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

3232

 VOID CORRECTED

OMB No. 1545-0238

**2019****Form W-2G****Certain  
Gambling  
Winnings**For Privacy Act and  
Paperwork Reduction  
Act  
Notice, see the **2019  
General  
Instructions for  
Certain Information  
Returns.****File with Form 1096****Copy A  
For Internal Revenue  
Service Center**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings \$	<b>2</b> Date won
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld \$
		<b>5</b> Transaction	<b>6</b> Race
PAYER'S federal identification number		<b>7</b> Winnings from identical wagers \$	<b>8</b> Cashier
PAYER'S telephone number		<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
WINNER'S name		<b>11</b> First I.D.	<b>12</b> Second I.D.
Street address (including apt. no.)		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		<b>15</b> State income tax withheld \$	<b>16</b> Local winnings \$
		<b>17</b> Local income tax withheld \$	<b>18</b> Name of locality

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

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page**

VOID  CORRECTED

OMB No. 1545-0238

**2019**

**Form W-2G**

**Certain  
Gambling  
Winnings**

**Copy 1  
For State, City,  
or Local Tax  
Department**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings \$	<b>2</b> Date won
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld \$
		<b>5</b> Transaction	<b>6</b> Race
PAYER'S federal identification number		<b>7</b> Winnings from identical wagers \$	<b>8</b> Cashier
PAYER'S telephone number		<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
WINNER'S name		<b>11</b> First I.D.	<b>12</b> Second I.D.
Street address (including apt. no.)		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		<b>15</b> State income tax withheld \$	<b>16</b> Local winnings \$
		<b>17</b> Local income tax withheld \$	<b>18</b> Name of locality

DRAFT AS OF  
June 18, 2018  
DO NOT FILE

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** ▶

CORRECTED (if checked)

OMB No. 1545-0238

**2019**

**Form W-2G**

**Certain  
Gambling  
Winnings**

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 4, attach this  
copy to your return.**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings \$	<b>2</b> Date won
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld \$
		<b>5</b> Transaction	<b>6</b> Race
PAYER'S federal identification number		PAYER'S telephone number	<b>7</b> Winnings from identical wagers \$
WINNER'S name		<b>9</b> Winner's taxpayer identification no.	<b>8</b> Cashier \$
Street address (including apt. no.)		<b>11</b> First I.D.	<b>10</b> Window \$
City or town, province or state, country, and ZIP or foreign postal code		<b>12</b> Second I.D.	<b>13</b> State/Payer's state identification no.
		<b>14</b> State winnings \$	<b>15</b> State income tax withheld \$
		<b>16</b> Local winnings \$	<b>17</b> Local income tax withheld \$
		<b>18</b> Name of locality	

DRAFT AS OF  
June 18, 2018  
DO NOT FILE

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** ▶

CORRECTED (if checked)

OMB No. 1545-0238

**2019**

**Form W-2G**

**Certain  
Gambling  
Winnings**

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**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings \$	<b>2</b> Date won
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld \$
		<b>5</b> Transaction	<b>6</b> Race
PAYER'S federal identification number		<b>7</b> Winnings from identical wagers \$	<b>8</b> Cashier
PAYER'S telephone number		<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
WINNER'S name		<b>11</b> First I.D.	<b>12</b> Second I.D.
Street address (including apt. no.)		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		<b>15</b> State income tax withheld \$	<b>16</b> Local winnings \$
		<b>17</b> Local income tax withheld \$	<b>18</b> Name of locality

DRAFT AS OF  
June 18, 2018  
DO NOT FILE

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** ▶

## Instructions to Winner

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

1. \$1,200 or more in gambling winnings from bingo or slot machines;
2. \$1,500 or more in winnings (reduced by the wager) from keno;
3. More than \$5,000 in winnings (reduced by the wager or buy-in) from a poker tournament;
4. \$600 or more in gambling winnings (except winnings from bingo, keno, slot machines, and poker tournaments) and the payout is at least 300 times the amount of the wager; or
5. Any other 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. For additional information, see Pub. 529, Miscellaneous Deductions, and Pub. 525, Taxable and Nontaxable Income.

**Box 4.** Any federal income tax withheld on these winnings is shown in this box. Federal income tax must be withheld on certain winnings less the wager.

Certain winnings that are not subject to regular gambling withholding may be subject to backup withholding if you did not provide your federal identification number to the payer.

Include the amount shown in box 4 on your Form 1040 as federal income tax withheld. See Pub. 505, Tax Withholding and Estimated Tax, for additional information.

**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. Return the signed form to the payer, who will give you your copies.

**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, who will use Form 5754 to prepare Form W-2G for each person listed as a winner.

**Future developments.** For the latest information about developments related to Form W-2G and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW2G](http://www.irs.gov/FormW2G).

CORRECTED (if checked)

OMB No. 1545-0238

**2019**

**Form W-2G**

**Certain  
Gambling  
Winnings**

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

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings \$	<b>2</b> Date won
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld \$
		<b>5</b> Transaction	<b>6</b> Race
PAYER'S federal identification number   PAYER'S telephone number		<b>7</b> Winnings from identical wagers \$	<b>8</b> Cashier
		<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
WINNER'S name		<b>11</b> First I.D.	<b>12</b> Second I.D.
Street address (including apt. no.)		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		<b>15</b> State income tax withheld \$	<b>16</b> Local winnings \$
		<b>17</b> Local income tax withheld \$	<b>18</b> Name of locality

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** ▶

VOID  CORRECTED

OMB No. 1545-0238

**2019**  
**Form W-2G**

**Certain Gambling Winnings**

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

**Copy D For Payer**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		<b>1</b> Reportable winnings	<b>2</b> Date won
		\$	
		<b>3</b> Type of wager	<b>4</b> Federal income tax withheld
		\$	
		<b>5</b> Transaction	<b>6</b> Race
		<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
		\$	
PAYER'S federal identification number	PAYER'S telephone number	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
		\$	
WINNER'S name		<b>11</b> First I.D.	<b>12</b> Second I.D.
Street address (including apt. no.)		<b>13</b> State/Payer's state identification no.	<b>14</b> State winnings
			\$
City or town, province or state, country, and ZIP or foreign postal code		<b>15</b> State income tax withheld	<b>16</b> Local winnings
		\$	\$
		<b>17</b> Local income tax withheld	<b>18</b> Name of locality
		\$	

DRAFT AS OF  
June 18, 2018  
DO NOT FILE

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** ▶



## Instructions for Payer

To complete Form W-2G, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Forms W-2G and 5754.

To order these instructions and additional forms, go to [www.irs.gov/FormsPubs](http://www.irs.gov/FormsPubs).

**Due dates.** Furnish Copies B and C of this form to the winner by January 31, 2020.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020.

**Withholding.** You may be required to withhold federal income tax from cash or noncash gambling winnings. See the 2019 Instructions for Forms W-2G and 5754 for the 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. Also 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 2019 Instructions for Forms W-2G and 5754.

**Need help?** If you have questions about reporting on Form W-2G, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). If you are deaf, hard of hearing, or have a speech disability and have access to TTY/TDD equipment, you can call 304-579-4827 (not toll free).

**Future developments.** For the latest information about developments related to Form W-2G and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW2G](http://www.irs.gov/FormW2G).

DRAFT AS OF  
JUNE 18, 2018  
DO NOT FILE