Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

3232 ☐ VOID ☐ CORRECTED

PAYER'S name			1 Reportable winnings $	2 Date won
Street address	Room or suite no.		3 Type of wager	4 Federal income tax withheld $
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers $	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address	Apt. no.		13 State/Payer's state identification no.	14 State winnings $
City or town			15 State income tax withheld $	16 Local winnings $
State or province	Country	ZIP or foreign postal code		
			17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 _____

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see **Pub. 1099, General Instructions for Certain Information Returns**.

File with Form 1096

Copy A
For Internal Revenue Service Center

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:**

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

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TREASURY/IRS AND OMB USE ONLY DRAFT

☐ VOID ☐ CORRECTED

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			17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 _____

Copy 1

For State, City, or Local Tax Department

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:**

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DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

☐ CORRECTED (if checked)

PAYER'S name			1 Reportable winnings $	2 Date won
Street address	Room or suite no.		3 Type of wager	4 Federal income tax withheld $
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers $	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings $
City or town			15 State income tax withheld $	16 Local winnings $
State or province	Country	ZIP or foreign postal code		
			17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 _____

This information is being furnished to the IRS.

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.

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:**

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TREASURY/IRS AND OMB USE ONLY DRAFT

☐ CORRECTED (if checked)

PAYER'S name			1 Reportable winnings $	2 Date won
Street address	Room or suite no.		3 Type of wager	4 Federal income tax withheld $
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers $	8 Cashier
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings $
City or town			15 State income tax withheld $	16 Local winnings $
State or province	Country	ZIP or foreign postal code		
			17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 _____

This is important tax information and is being furnished to the IRS. 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

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:**

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TREASURY/IRS AND OMB USE ONLY DRAFT

Instructions to Winner

Box 1. The payer must furnish a Form W-2G to you if you receive gambling winnings subject to federal income tax withholding. See Pub. 1099 for information on the applicable reporting threshold for each type of gambling winnings.

Generally, report all gambling winnings under the "Other income" line of Schedule 1 (Form 1040). You can deduct 90% of your gambling losses as an itemized deduction, but the amount you deduct cannot be more than the amount of your winnings. If you are in the trade or business of gambling, report your gambling winnings and losses on Schedule C (Form 1040). A partnership engaged in the trade or business of gambling should report gambling winnings and losses on Schedule E (Form 1040). For additional information, see the instructions for the schedule that you are filing. 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 and Pub. 525.

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 taxpayer identification number (TIN) to the payer.

Include the amount shown in box 4 on your Form 1040 or 1040-SR as federal income tax withheld. See Pub. 505 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 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*.

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TREASURY/IRS AND OMB USE ONLY DRAFT

☐ CORRECTED (if checked)

PAYER'S name			1 Reportable winnings $	2 Date won
Street address	Room or suite no.		3 Type of wager	4 Federal income tax withheld $
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers $	8 Cashier
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WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings $
City or town			15 State income tax withheld $	16 Local winnings $
State or province	Country	ZIP or foreign postal code		
			17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 _____

Copy 2

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

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:**

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

☐ VOID ☐ CORRECTED

PAYER'S name			1 Reportable winnings $	2 Date won
Street address	Room or suite no.		3 Type of wager	4 Federal income tax withheld $
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OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2027)

For calendar year 20 _____

For Privacy Act and Paperwork Reduction Act Notice, see **Pub. 1099**, **General Instructions for Certain Information Returns**.

Copy D

For Payer

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** (Rev. 1-2027) www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

Instructions for Payer

To complete Form W-2G, use:

- Pub. 1099, General Instructions for Certain Information Returns; and
- The current Instructions for Forms W-2G and 5754.

To order these instructions and additional forms, go to *www.irs.gov/OrderForms*.

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see Pub. 1099.

Withholding. You may be required to withhold federal income tax from cash or noncash gambling winnings. See the current Instructions for Forms W-2G and 5754 for more information, including the withholding rates.

Foreign winners. Use Form 1042-S to report gambling winnings paid to nonresident aliens and foreign corporations. See the Instructions for Form 1042-S and Pub. 515 for more information.

Form 5754. If the person receiving the winnings is not the actual winner or is a member of a group of winners, see *Specific Instructions for Form 5754* in the current Instructions for Forms W-2G and 5754.

Need help? If you have questions about reporting on Form W-2G, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free). Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service.

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*.

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