

3232

 VOID CORRECTED

OMB No. 1545-0238

Form W-2G**Certain
Gambling
Winnings**

(Rev. January 2026)

For calendar year
20 _____

For 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:**Form **W-2G** (Rev. 1-2026) Created 11/24/25

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0238

Form W-2G

**Certain
Gambling
Winnings**

(Rev. January 2026)

For calendar year
20 _____

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

| | | | | |
|-------------------|-----------------------|----------------------------|---|-------------------------------------|
| 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 |

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Signature:

Date:

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**Certain
Gambling
Winnings**

(Rev. January 2026)

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.**

| | | | | |
|-------------------|-----------------------|----------------------------|--|---|
| 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 |

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Signature:

Date:

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**Certain
Gambling
Winnings**

(Rev. January 2026)

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

| | | | | |
|-------------------|-----------------------|----------------------------|---|-------------------------------------|
| 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 \$ |
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Signature:

Date:

Form **W-2G** (Rev. 1-2026)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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. 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.

CORRECTED (if checked)

OMB No. 1545-0238

Form W-2G

**Certain
Gambling
Winnings**

(Rev. January 2026)

For calendar year
20 _____

Copy 2

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

| | | | | |
|-------------------|-----------------------|----------------------------|---|-------------------------------------|
| 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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| 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 |

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Date:

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**Certain
Gambling
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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**

| | | | | |
|-------------------|-----------------------|----------------------------|---|-------------------------------------|
| 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 |
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Signature:

Date:

Form **W-2G** (Rev. 1-2026)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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.