

Instructions to Winner

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. For additional information, see Pub. 17, Your Federal Income Tax, Pub. 505, Tax Withholding and Estimated Tax, and Pub. 525, Taxable and Nontaxable Income.

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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CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 Gross winnings 0.00	2 Federal income tax withheld 0.00
	3 Type of wager XXXXXXXXXXXXXXXXXXXX	4 Date won XXXXXXXXXXXX
	5 Transaction XXXXXXXXXXXXXXXXXXXX	6 Race XXXXXXXXXXXXXXXXXXXX
	7 Winnings from identical wagers 0.00	8 Cashier XXXXXXXXXXXXXXXXXXXX
WINNER'S name, address (including apt. no.), and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9 Winner's taxpayer identification no. XXXXXXXXXXXX	10 Window XXXXXXXXXXXXXXXXXXXX
	11 First I.D. XXXXXXXXXXXXXXXXXXXX	12 Second I.D. XXXXXXXXXXXXXXXXXXXX
	13 State/Payer's state identification no. XX/XXXXXXXXXXXX	14 State income tax withheld 0.00
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 ►		

OMB No. 1545-0238
2008
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 2, attach this copy to your return.

CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 Gross winnings 0.00	2 Federal income tax withheld 0.00
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2008
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

CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1 Gross winnings 0.00	2 Federal income tax withheld 0.00
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2008
Form W-2G
Certain Gambling Winnings

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