

CORRECTED

OMB No. 1545-0238

2009

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 : : : :
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name, address (including apt. no.), 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

For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.

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 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 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and the 2009 Instructions for Forms W-2G and 5754. To order these instructions and additional forms, visit the IRS website at www.irs.gov, or call 1-800-TAX-FORM (1-800-829-3676).

Due dates. Furnish Copies B and C of this form to the winner by February 1, 2010.

File Copy A of this form with the IRS by March 1, 2010. If you file electronically, the due date is March 31, 2010.

Withholding. You may be required to withhold federal income tax from cash or noncash gambling winnings. See the 2009 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. 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 2009 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 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free).

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