

W-2G 2020

Instructions to Winner

- Box 1.** The payer must furnish a Form W-2G to you if you receive:
- \$1,200 or more in gambling winnings from bingo or slot machines;
 - \$1,500 or more in proceeds (the amount of winnings minus the amount of the wager) from keno;
 - More than \$5,000 in winnings (reduced by the wager or buy-in) from a poker tournament;
 - \$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
 - 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 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 winner.

Future developments. Information about any future developments that affect Form W-2G (such as legislation) will be posted at www.irs.gov/w2g.

1 Gross winnings \$1,253.30	2 Date won 08/05/2020
3 Type of wager 5	4 Federal income tax withheld \$0.00
5 Transaction	6 Race
7 Winnings from identical wagers	8 Cashier Lam, Anthony
PAYER's name, address and zip code Encore Boston Harbor One Broadway, Everett, Massachusetts, 02149	
Federal identification number Telephone number	
9 Winner's taxpayer I.D. number 204-25-9617	10 Window Marker Bank
11 First I.D. :239482175	12 Second I.D.
13 State/Payer's state ID number	14 State winnings \$1,253.30
15 State income tax withheld \$0.00	16 Local winnings \$1,253.30
17 Local income tax withheld \$0.00	18 Name of locality Everett
WINNER's name and address CHEJERLA, VISHNU 75 Hockanm Blvd 2336 Vernon, CT 06066-4073	
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 Certain Gambling Winnings 2020
Copy B

This information is being furnished to the Internal Revenue Service. 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.

OMB No. 1545-0238

1 Gross winnings \$1,253.30	2 Date won 08/05/2020
3 Type of wager 5	4 Federal income tax withheld \$0.00
5 Transaction	6 Race
7 Winnings from identical wagers	8 Cashier Lam, Anthony
PAYER's name, address and zip code Encore Boston Harbor One Broadway, Everett, Massachusetts, 02149	
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Form W-2G Certain Gambling Winnings 2020
Copy C For Winner's Records

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.

OMB No. 1545-0238

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Form W-2G Certain Gambling Winnings 2020
Copy A For Internal Revenue Service Center

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Form W-2G Certain Gambling Winnings 2020
Copy D For Payer

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W-2G 2020

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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 winner.

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1 Gross winnings \$1,509.73	2 Date won 03/07/2020
3 Type of wager \$5	4 Federal income tax withheld \$0.00
5 Transaction	6 Race
7 Winnings from identical wagers	8 Cashier Dunn, James
PAYER's name, address and zip code Encore Boston Harbor One Broadway, Everett, Massachusetts, 02149	
Federal identification number Telephone number	
9 Winner's taxpayer I.D. number 204-25-9617	10 Window Window 08
11 First I.D. :239482175	12 Second I.D.
13 State/Payer's state ID number	14 State winnings \$1,509.73
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Form W-2G Certain Gambling Winnings 2020 Copy B

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OMB No. 1545-0238

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