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PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  VFW # 1 248 RINGO AVE ANYTOWN, USA 60001		1 Reportable winnings \$ 1,250.00	2 Date won 8/22/2025
		3 Type of wager BINGO	4 Federal income tax withheld \$ - 0 -
		5 Transaction CARD MACHINE II	6 Race N/A
		7 Winnings from identical wagers \$ N/A	8 Cashier PFH
PAYER'S TIN 43-111117	PAYER'S telephone no. 314-393-4000	9 WINNER'S TIN 999-99-9999	10 Window N/A
WINNER'S name Joe BINGO PLAYER		11 First identification no. DRIVERS LICENSE, VOTER ID, etc	12 Second identification no.
Street address (including apt. no.) 401 HIGH ST		13 State/Payer's state identification no. N/A	14 State winnings \$ N/A
City or town, state or province, country, and ZIP or foreign postal code St. Louis, MO. 61001		15 State income tax withheld \$ N/A	16 Local winnings \$ N/A
		17 Local income tax withheld \$ N/A	18 Name of locality N/A
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: Joe BINGO PLAYER		Date: 8/22/2025	

Form W-2G (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238  
**Form W-2G**  
**Certain Gambling Winnings**  
(Rev. December 2023)  
For calendar year 20\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

File with Form 1096

**Copy A**  
For Internal Revenue Service Center

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Form <b>5754</b> (Rev. November 2024) Department of the Treasury Internal Revenue Service	<b>Statement by Person(s) Receiving Gambling Winnings</b>				OMB No. 1545-0239 Return to payer. Do not send to the IRS.
	Recipients of gambling winnings should see the instructions on the back of this form. Payers of gambling winnings should see the separate Instructions for Forms W-2G and 5754. Go to <a href="http://www.irs.gov/Form5754">www.irs.gov/Form5754</a> for the latest information.				
	Date won 8/22/2025	Type of winnings BINGO	Game number 9	Machine number N/A	

**Part I** Person to Whom Winnings Are Paid

Name Joe BINGO PLAYER		Address (number, street, apt. no., city or town, state or province, country, and ZIP or foreign postal code) 401 - - - 61001		
Taxpayer identification number XXX-XX-XXXX	Other I.D. MO D.L. # - - - -	Amount received 2,500 <sup>00</sup>	Federal income tax withheld - 0 -	

**Part II** Persons to Whom Winnings Are Taxable (continued on page 2)

(a) Name	(b) Taxpayer identification number	(c) Address (number, street, apt. no., city or town, state or province, country, and ZIP or foreign postal code)	(d) Amount won	(e) Winnings from identical wagers
Joe BINGO PLAYER	XXX-XX-XXXX	- - - - - 61001	1,250.00	
FRIEND of JOE	XXX-XX-XXXX	- - - - - 65205	1,250.00	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the names, addresses, and taxpayer identification numbers that I have furnished correctly identify me as the recipient of this payment and correctly identify each person entitled to any part of this payment and any payments from identical wagers.

Signature: Joe BINGO PLAYER	Date: 8/22/2025
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For Privacy Act and Paperwork Reduction Act Notice, see back of form. Cat. No. 12100R Form 5754 (Rev. 11-2024)



ACGM  
AUGUST 2025

## Summary of Reportable Winnings

Type of Game	Winnings Amount at Least:	Reduced by Amount of Wager?
Bingo	\$1,200	No
Slot machines	\$1,200	No
Keno	\$1,500	Yes
Other wagering transactions (instant bingo, pull-tabs, raffles and so on)	\$600 and at least 300 times the wager	At option of payer
Poker tournaments	\$5,000.01	Yes

ALL REPORTING IS ON FORM W-2G

18 | Chapter 6 - Reporting Winnings and Withholding Income Tax

## Summary of Withholding Requirements

Type of Gaming	Regular Withholding at 24% if Winnings Are:	Backup Withholding at 24% if Winner Does Not Provide TIN and Winnings Are:
Bingo	N/A	$\geq \$1,200$
Slot machines	N/A	$\geq \$1,200$
Keno	N/A	$\geq \$1,500$
Sweepstakes, wagering pools, lotteries and raffles	$> \$5,000$	\$600 to \$5,000
Wagering transactions when winnings are at least 300 times the amount wagered	$> \$5,000$	\$600 to \$5,000
Poker tournaments	N/A if winnings are reported on Form W-2G	$> \$5,000$

## Reporting Withheld Taxes

Report the amount of any taxes withheld from winnings (whether at the regular or backup withholding rate) in box 2 of the Form W-2G on which you report the winnings.

## Withholding Tax on Nonresident Aliens

Generally, gambling winnings paid to a nonresident alien are subject to withholding at 30 percent on the gross proceeds unless the income is exempted by treaty. But winnings of a nonresident alien from blackjack, baccarat, craps, roulette or big-6 wheel are not subject to withholding and reporting.

The winnings and tax withheld are reported on Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. For more information, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

## Annual Return of Non-Payroll Withheld Taxes

Taxes withheld from gaming winnings are called non-payroll withheld taxes. You must report the total amount of federal income tax you withhold from these payments during the year on Form 945, Annual Return of Withheld Federal Income Tax.