

## Instructions for Payer

To complete Form W-2G, use:

- The current 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/FormsPubs](http://www.irs.gov/FormsPubs).

**Due dates.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

**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 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. Also, 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 current 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 866-455-7438 or 304-263-8700 (not toll free). If you are deaf, hard of hearing, or have a speech disability and have access to TTY/TDD equipment, you can call 304-579-4827 (not toll free).

**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](http://www.irs.gov/FormW2G).