

► Payers of gambling winnings should see the separate Instructions for Forms W-2G and 5754.

**Return to payer. Do not
send to the IRS.**

Part II Persons to Whom Winnings Are Taxable *(continued from page 1)*

(a) Name	(b) Taxpayer identification number	(c) Address	(d) Amount won	(e) Winnings from identical wagers

Instructions for Recipient of Gambling Winnings

Purpose of form. You must complete Form 5754 if you receive gambling winnings either for someone else or as a member of a group of winners on the same winning ticket. The information you provide on the form enables the payer of the winnings to prepare **Form W-2G**, Certain Gambling Winnings, for each winner to show the winnings taxable to each.

Completing the form. If you are the person to whom gambling winnings are paid, enter your name, address, and taxpayer identification number in Part I. If the winnings are from state-conducted lotteries, the box labeled "Other I.D." may be left blank. The total amount received and the total Federal income tax withheld must be entered in the remaining columns.

Complete Part II to identify each winner and each winner's share of the winnings. If you are also one of the winners, enter your information first in Part II by entering "Same as above" in columns (a), (b), and (c) and the applicable amounts in columns (d) and (e). Then complete columns (a) through (e) for each of the other winners. Return the form to the payer.

Taxpayer identification number. The taxpayer identification number for an individual is the social security number or individual taxpayer identification number. For all others, it is the employer identification number.

Signature. If Federal income tax is withheld, the person who receives the winnings must sign and date the form. If no Federal income tax is withheld, no signature is required.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Regulations section 31.3402(q) requires you to furnish an information return to the payer if you receive gambling winnings either for someone else or as a member of a group of winners on the same winning ticket. Section 6109 and its regulations require you to show your taxpayer identification number to persons who must file information returns with the IRS to report certain information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 12 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, return it to the payer.