

Form W-2G (2025) — Certain Gambling Winnings

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Payer TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Payer Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
C	Payer Business Name Line 1	John Finch Company	One of either Payer Business Name or Payer Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Payer Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Payer First Name	John	One of either Payer Business Name or Payer Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Payer Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Payer Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Payer Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Payer Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Payer Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Payer Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Payer City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Payer State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
N	Payer ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Payer Phone*	2145555555	Phone must be 10-20 digits.
P	Office Code	1234	This is an optional field. For users with multiple locations, this field may be used to identify the location of the office submitting the information returns. Office Code must be exactly 4 digits.

Col	Field (*required field)	Example Value	Formatting Guidelines
Q	Winner TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Winner Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated. The composite Winner TIN + Account Number must be unique
S	Winner Account Number	AA1234	The account number is required if you have multiple accounts for a winner for whom you are filing more than one Form W-2G. Must be 20 characters or fewer. The composite Winner TIN + Account Number must be unique
T	Winner Business Name Line 1	Hello Mother Goose Inc	One of either Winner Business Name or Winner Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Winner Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Winner First Name	John	One of either Winner Business Name or Winner Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Winner Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Winner Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Winner Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Winner Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Winner Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Winner Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Winner City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Winner State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
AE	Winner ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Box 1 - Reportable Winnings		Up to 2 decimal places. Range: 0 to 999,999,999
AG	Box 2 - Date Won	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100

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AH	Box 3 - Type of Wager	1	Type of Wager. '1' for Horse race track,'2' for Dog race track,'3' for Jai-alai,'4' for State-conducted lottery,'5' for Keno,'6' for Bingo,'7' for slot machines,'8' for poker winnings,'9' for any other type of gambling winnings. Allowed values: 1, 2, 3, 4, 5, 6, 7, 8, 9
AI	Box 4 - Federal income tax withheld		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 5 - Transaction		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 20 characters or fewer.
AK	Box 6 - Race		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 20 characters or fewer.
AL	Box 7 - Winnings From Identical Wagers		Up to 2 decimal places. Range: 0 to 999,999,999
AM	Box 8 - Cashier		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 20 characters or fewer.
AN	Box 10 - Window		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 20 characters or fewer.
AO	Box 11 - First Identification no.		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 40 characters or fewer.
AP	Box 12 - Second Identification no.		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 40 characters or fewer.
AQ	State/Payer's State	AZ	Must be a valid 2-character US state/territory code (e.g., NY, TX)
AR	Box 13 - State/Payer's State Identification Number		Must be 25 characters or fewer.
AS	Box 14 - State Winnings		Up to 2 decimal places. Range: 0 to 999,999,999
AT	Box 15 - State Income Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999
AU	Box 16 - Local Winnings		Up to 2 decimal places. Range: 0 to 999,999,999
AV	Box 17 - Local Income Tax Withheld		Up to 2 decimal places. Range: 0 to 999,999,999
AW	Box 18 - Name of Locality		Must contain only printable characters with no leading, trailing, or adjacent spaces. Must be 20 characters or fewer.