



New York State Department of Taxation and Finance

Report of Certain Gambling Winnings

New York State • City of New York • City of Yonkers

IT-2102-G

Payer's name, address, ZIP code and identifying number	Winner's name, address, ZIP code and identifying number
Lottery winnings	New York State income tax withheld
City of New York income tax withheld	City of Yonkers income tax withheld

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 that no other person is entitled to any part of the payment.

Signature

Date

Copy 1 — File with winner's state return if New York State, city of New York or city of Yonkers income tax was withheld.



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Signature

Date

Copy 2 — For winner's records.



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Signature

Date

Copy 3 — For payer.

IT-2102-G (1999) (back)

Instructions

Instructions to Payer - Use this form to report payments of \$600 or more of lottery winnings made to a resident individual of New York State at the time of the drawing of the prize-winning lottery ticket. This form must also be completed and provided to the winner if any amount of New York State, city of New York or city of Yonkers income tax was withheld.

Amounts to be reported on this form are the same as those reported on federal Form W-2G.

Proceeds from gambling winnings (the amount of winnings less the amount of wager) to a resident individual of more than \$5,000 from payments of lottery winnings by the New York State Division of the Lottery are subject to New York State, New York City (if applicable) and Yonkers (if applicable) income tax withholding, and the payer must withhold.

Give copies 1 and 2 to the recipient on or before February 15, 2000, or within 30 days from the last payment if payments ended during the calendar year. See Form NYS-45, Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, and its instructions, Form NYS-45-i, for information on annual reporting requirements. Do not file a copy of Form IT-2102-G with the New York State Tax Department.

Magnetic Media - Certain filers are required to report wage and tax information on magnetic media. Refer to Publication 69, Magnetic Media Reporting of Quarterly Combined Wage and Withholding Tax Information.

Instructions to Winner - You must sign Form IT-2102-G if, at the time of the drawing of the prize-winning lottery ticket, you were a resident individual entitled to the winnings and such winnings are subject to withholding. Resident individuals who receive a share of the prize

payment from an entity as members or beneficiaries are still subject to state income tax and, if applicable, city of New York and city of Yonkers tax on their share of the prize payment. Accordingly, these resident individuals may be required to make estimated tax payments in order to avoid a penalty for underpayment of tax.

If you have a change of residence, continuing withholding will serve as acceptable security (subject to review by the Tax Department) in lieu of making a special accrual of payments of lottery winnings by the New York State Division of the Lottery as required by section 639 of the Tax Law. See Form IT-203-1, Nonresident and Part-Year Resident Income Tax Return Instructions, for more information on special accruals.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.