

Wisconsin Department of

Revenue

Wisconsin Taxation of Gambling Income

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IMPORTANT CHANGES

The department has discontinued Publication 601, *Wisconsin Taxation of Pari-Mutuel Wager Winnings*, and Fact Sheet 1104, *Gambling Winnings*. The information from these two documents has been revised and added to Publication 600.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of January 16, 2025: chs. 71 and 565, [Wis. Stats.](#), and sec. 61, [IRC](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

1. INTRODUCTION

The purpose of this publication is to provide information about the Wisconsin Lottery, pari-mutuel wager winnings, and other types of gambling income and losses.

2. WISCONSIN LOTTERY

Lotteries are a form of gambling income and involve the sale of tickets with the chance of winning the stated prize. Some examples of lottery games are instant scratch-off games, pull-tabs, and terminal generated lotto games.

A. Claiming a Prize

Only one person may claim a prize from the Wisconsin Lottery, unless a court order declares that the prize is claimed by multiple persons. If the Wisconsin Lottery receives a court order **before** the prize is paid, the Wisconsin Lottery will issue the prize to the claimants in the amounts and manner described in the court order.

For more information about claiming a prize or claiming a prize with multiple winners, visit the [Wisconsin Lottery's](#) website, [How to Claim a Prize](#), at [wilottery.com](#).

B. Taxation of Prizes

If you are a [resident](#) of Wisconsin, all gambling income (both cash and the fair market value of non-cash prizes) is taxable to Wisconsin. This includes winnings from the Wisconsin Lottery and out-of-state lotteries. See [Individual Income Tax Filing Requirements](#) for the gross income thresholds necessary to file an income tax return.

If you are a [nonresident](#), Wisconsin Lottery winnings are taxable to Wisconsin. If your [Wisconsin gross income](#) (including gambling winnings) is \$2,000 or more, you must file a Wisconsin return using [Form 1NPR](#). Gross income means all income (before deducting expenses) reportable to Wisconsin. For more information, see [Publication 122, Tax Information for Part-Year and Nonresidents](#).

The Wisconsin Lottery files [Form W-2G, Certain Gambling Winnings](#), for prizes of \$600 or more that are paid to citizens/permanent residents of the United States. A copy of the Form W-2G is provided to the claimant(s) by January 31 following the year of payment of the prize.

The Wisconsin Lottery files [Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding](#), for all prizes that are paid to nonresident aliens. A copy of the Form 1042-S is provided to the claimant(s) by March 15

following the year of payment of the prize.

C. Withholding Prizes to Pay Delinquent Taxes, Child Support, and Other Debts

Before paying lottery prizes of \$600 or more, the Wisconsin Lottery is required to determine if the winners of the lottery prize are delinquent in the payment of Wisconsin [taxes](#), child support, or debts to [other government entities](#).

If a claimant is found to be delinquent in the payment of such liabilities, the Wisconsin Lottery will notify the appropriate entity of the amount of the lottery prize (the claimant's share, if applicable). Upon certification by the Wisconsin Department of Revenue or other government entity, or upon court order, the Wisconsin Lottery will withhold the certified amount from the lottery prize, and the Department of Revenue will distribute any Wisconsin state agency's, county's, or municipality's share to the entity. The remaining balance of the lottery prize will be issued to the claimant.

If a claimant of a shared lottery prize (where the required court order was presented to the Wisconsin Lottery) is subject to withholding for delinquencies, only that claimant's share of the lottery winnings will be used to determine the amount available to pay that claimant's delinquent account(s).

D. Sharing of Lottery Winnings

Two or more persons may share in the taxation of the lottery prize if either:

- (1) The persons provide a court order to the Wisconsin Lottery **before** the prize is paid, and the court order declares that the prize is claimed by multiple persons, or
- (2) The persons made an agreement to share the lottery prize **before** the start of the event that determines the winner (for example, a scratching of a ticket is the event that determines a winning ticket for most lottery products).

The claimant(s) must present all the required claim materials to the Wisconsin Lottery Madison Headquarters. Only one signature can be on the winning ticket. It is recommended this person act as the sole point of contact for the multiple winners' group.

For more information, see the Wisconsin Lottery's [How to Claim a Prize](#) webpage.

E. Taxation of Losses

Lottery losses may not be used in computing the Wisconsin itemized deduction credit. No deduction is permitted on the Wisconsin income tax return for lottery losses.

For information about the federal treatment of gambling losses, see the following resources:

- [Schedule A](#) (Form 1040), *Itemized Deductions*, and the related [instructions](#).
- [Schedule 1](#) (Form 1040), *Additional Income and Adjustments to Income*, and the related [instructions](#).
- [IRS Topic No. 419](#), *Gambling income and losses*.

F. Federal Income Tax Withholding and Information Returns

Federal income tax withholding from a lottery prize is required if any of the following conditions are met:

- (1) The prize minus the wager exceeds \$5,000.

- (2) The prize is at least \$600 and at least 300 times the wager, and the claimant does not provide a taxpayer identification number (e.g., social security number).
- (3) The claimant is a [nonresident alien](#), and the lottery prize is not exempt from federal income tax because of a foreign [tax treaty](#).

The current federal withholding rate for individuals is generally 24% for [citizens/permanent residents of the United States](#) and 30% for [nonresident aliens](#).

Note: If two or more claimants share in the taxation of the lottery prize, the Wisconsin Lottery will issue each claimant an information return for their share of the prize and withholding.

G. Wisconsin Income Tax Withholding and Information Returns

Wisconsin income tax [withholding](#) from a lottery prize is required if the prize is \$2,000 or more. The Wisconsin withholding rate for individuals is 7.65%.

The Wisconsin Lottery files Form W-2G or Form 1042-S with the Wisconsin Department of Revenue if: (1) the prize is \$2,000 or more or (2) any amount of Wisconsin income tax is withheld from the prize.

Note: If two or more claimants share in the taxation of the lottery prize, the Wisconsin Lottery will issue each claimant an information return for their share of the prize and withholding.

H. Purchasing an Assignment of a Prize

A person that purchases an assignment of a lottery prize is required to do all the following:

- (1) Withhold Wisconsin income tax from the amount of any payment made to purchase the assignment. The amount of Wisconsin income tax withholding is determined by multiplying the amount of the payment by the highest rate applicable to individuals. The Wisconsin withholding rate is 7.65%.
- (2) File an [information return](#) (e.g., Forms W-2G or 1042-S) with the department and provide a copy to the payee by January 31 following the year of the payment.

I. Examples

Example 1: An individual buys a Wisconsin Lottery ticket for \$1. The ticket is a winner of a \$500 cash prize. The individual provides their social security number to the Wisconsin Lottery. Federal withholding and Wisconsin withholding are not required. The Wisconsin Lottery is not required to file an information return (e.g., Form W-2G). When the individual files their Wisconsin income tax return, the individual must report their prize of \$500 as taxable income.

Example 2: Three individuals equally contribute to buy a Wisconsin Lottery ticket for \$3. The ticket is a winner of a \$1,500 cash prize. The individuals provide their social security numbers and a court order to the Wisconsin Lottery. The court order declares that the prize is shared equally ($\$1,500 / 3 = \500 per claimant). Federal withholding and Wisconsin withholding are not required. The Wisconsin Lottery is required to file three information returns (one Form W-2G for each claimant) and provide a copy to the respective claimants. Each Form W-2G will show the claimant's prize of \$500. When each claimant files their Wisconsin income tax return, they must report their prize of \$500 as taxable income.

Example 3: Three individuals equally contribute to buy a Wisconsin Lottery ticket for \$3. The ticket is a winner of a \$1,000 cash prize and a non-cash prize with a fair market value of \$2,000 (total value of the prize is \$3,000). The individuals provide their social security numbers and a court order to the Wisconsin Lottery. The court order declares that the prize is shared equally ($\$3,000 / 3 = \$1,000$ per claimant). Federal withholding is not required,

but Wisconsin withholding is required. The amount of Wisconsin withholding for each claimant is \$76.50 ($\$1,000 * 7.65\% = \76.50). The Wisconsin Lottery is required to file three information returns (one Form W-2G for each claimant) and provide a copy to the respective claimants. Each Form W-2G will show the claimant's prize of \$1,000 and Wisconsin withholding of \$76.50. When each claimant files their Wisconsin income tax return, each claimant must report their prize of \$1,000 as taxable income, and they will receive a credit for their Wisconsin withholding of \$76.50.

Example 4: An individual buys a Wisconsin Lottery ticket for \$5. The ticket is a winner of a \$10,000 cash prize. Federal withholding and Wisconsin withholding are required. The amount of federal withholding is \$2,399 ($\$10,000 - \$5 * 24\% = \$2,399$). The amount of Wisconsin withholding is \$765 ($\$10,000 * 7.65\% = \765). The Wisconsin Lottery determines that the claimant is delinquent in the payment of \$3,000 of Wisconsin income taxes and notifies the Wisconsin Department of Revenue. The Wisconsin Lottery will offset \$3,000 of the prize to pay the delinquent tax balance. The remaining balance of \$3,835 ($\$10,000 - \$2,400 - \$765 - \$3,000 = \$3,835$) is paid to the claimant. The Wisconsin Lottery is required to file an information return (e.g., Form W-2G) and provide a copy to the claimant. The Form W-2G will show the claimant's prize of \$10,000, federal withholding of \$2,399, and Wisconsin withholding of \$765. When the claimant files their Wisconsin income tax return, the claimant must report their prize of \$10,000 as taxable income, and they will receive a credit for their Wisconsin withholding of \$765.

Example 5: A nonresident alien buys a Wisconsin Lottery ticket for \$20. The ticket is a winner of a \$5,000 cash prize. The individual provides their taxpayer identification number to the Wisconsin Lottery. Federal withholding and Wisconsin withholding are required. The Wisconsin Lottery is required to file an information return (e.g., Form 1042-S). When the individual files their Form 1NPR as a nonresident, the individual must report their \$5,000 prize as taxable income. The Form 1042-S will show the claimant's prize of \$5,000, federal withholding of \$1,494 ($\$5,000 - \$20 * 30\% = \$1,494$), and Wisconsin withholding (7.65%) of \$382.50 ($\$5,000 * 7.65\% = \382.50).

3. PARI-MUTUEL WAGER WINNINGS

Pari-mutuel wager winnings at racetracks are a form of gambling income. Wagers are placed on various forms of races, such as horse and dog races. Another form of gambling is through off-track betting. In this instance, wagers are placed on horse and dog races which are held at a different facility.

A. Taxation of Winnings

If you are a [resident](#) of Wisconsin, all winnings (both cash and the fair market value of non-cash prizes) from pari-mutuel wagering are taxable to Wisconsin. See [Individual Income Tax Filing Requirements](#) for the gross income thresholds necessary to file an income tax return.

If you are a [nonresident](#) of Wisconsin, pari-mutuel wager winnings are taxable to Wisconsin if the winnings are paid by a Wisconsin racetrack. If your [Wisconsin gross income](#) (including gambling winnings) is \$2,000 or more, you must file a Wisconsin return using [Form 1NPR](#). Gross income means all income (before deducting expenses) reportable to Wisconsin. For more information, see [Publication 122, Tax Information for Part-Year and Nonresidents of Wisconsin](#).

Two or more persons may share the taxation of the winnings from a single wager if each person owns part of the ticket and agrees to share any potential winnings **before** the start of the event (e.g., dog race) that determines the winner. The group of claimants must be able to show that they made an agreement before the start of the event that determined the winner. **Note:** If the winnings from the ticket are (1) \$600 or more and at least 300 times the amount of the wager or (2) subject to Wisconsin withholding, the group of claimants must provide one federal [Form 5754](#) to the racetrack.



B. Taxation of Losses

Pari-mutuel wager losses may not be used in computing the Wisconsin itemized deduction credit. No deduction is permitted on the Wisconsin income tax return for these losses.

C. Federal Income Tax Withholding and Information Returns

The federal requirements to file information returns (e.g., Form W-2G) and withhold federal income tax from pari-mutuel wager winnings depends on several factors, such as: the amount of the winnings, the amount of the wager, whether the winner provides their taxpayer identification number, etc. For more information about the federal reporting and withholding requirements, see the following federal resources:

- [Form W-2G, Certain Gambling Winnings](#), and the related [instructions](#)
- [Form 5754, Statement by Person\(s\) Receiving Gambling Winnings](#), and the related [instructions](#)
- [Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding](#), and the related [instructions](#)
- [IRS Publication 505, Tax Withholding and Estimated Tax](#)
- [IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities](#)

D. Wisconsin Income Tax Withholding and Information Returns

Wisconsin income tax withholding from pari-mutuel wager winnings is required if the winnings are paid by a Wisconsin racetrack and the winnings exceed \$1,000. For purposes of the \$1,000 limit, winnings mean the total winnings from a single wager, not each person's share of the winnings from that wager. The Wisconsin withholding rate for individuals is 7.65%.

A person holding a license to sponsor and manage races in Wisconsin is required to file an information return (e.g., Form W-2G) with the Wisconsin Department of Revenue if either:

- (1) Wisconsin income tax withholding is required or
- (2) Wisconsin income tax is voluntarily withheld.

A copy of the information return must be provided to the claimant(s) by January 31 following the year of payment of the prize.

Note: If two or more claimants share in the taxation of the pari-mutuel wager winnings, the person holding a license to sponsor and manage the race in Wisconsin will issue each claimant an information return for their share of the prize and withholding.

E. Examples

Example 1: An individual buys a pari-mutuel wager ticket for \$10 from a Wisconsin racetrack. The ticket is a winner of a \$500 cash prize. Wisconsin withholding is not required. The person who holds the license to sponsor the race is not required to file an information return (e.g., Form W-2G) with the department. When the individual files their Wisconsin income tax return, the individual must report their winnings of \$500 as taxable income.

Example 2: Three individuals each contribute \$3 to buy a pari-mutuel wager ticket for \$9 from a Wisconsin racetrack. Before the event, each person owns 1/3 of the ticket and agrees to equally share any winnings from the ticket. The ticket is a winner of a \$1,500 cash prize ($\$1,500 / 3 = \500 per claimant). Wisconsin withholding is required. The amount of Wisconsin withholding for each claimant is \$38.25 ($\$500 * 7.65\% = \38.25). The person who holds the license to sponsor the race is required to file three information returns (one Form W-

2G for each claimant) and provide a copy to the respective claimants. Each Form W-2G will show the claimant's winnings of \$500 and Wisconsin withholding of \$38.25. When each claimant files their Wisconsin income tax return, each claimant must report their winnings of \$500 as taxable income, and they will receive a credit for their Wisconsin withholding of \$38.25.

Example 3: Three individuals each contribute \$3 to buy a pari-mutuel wager ticket for \$9 from a Wisconsin racetrack. Before the event, each person owns 1/3 of the ticket and agrees to equally share any winnings from the ticket. The ticket is a winner of a \$9,000 cash prize ($\$9,000 / 3 = \$3,000$ per claimant). Wisconsin withholding is required. For purposes of this example, assume that federal withholding is also required. The amount of federal withholding for each claimant is \$719 ($\$3,000 - \$3 * 24\% = \719). The amount of Wisconsin withholding for each claimant is \$229.50 ($\$3,000 * 7.65\% = \229.50). The person who holds the license to sponsor the race is required to file three information returns (one Form W-2G for each claimant) and provide a copy to the respective claimants. Each Form W-2G will show the claimant's winnings of \$3,000, federal withholding of \$719, and Wisconsin withholding of \$229.50. When each claimant files their Wisconsin income tax return, each claimant must report their winnings of \$3,000 as taxable income, and they will receive a credit for their Wisconsin withholding of \$229.50.

4. OTHER TYPES OF GAMBLING INCOME AND LOSSES

Gambling income may consist of winnings from slot machines, table games (blackjack, poker, roulette, etc.), fantasy sports, or other games of chance or wagers on events with uncertain outcomes. Gambling winnings may be in the form of cash and non-cash prizes. Non-cash prizes include cars, TVs, trips, etc.

Fantasy sports are a type of online game where participants assemble virtual teams of real players of a professional sport. These teams compete based on the performance of those players in actual games, and points are awarded based on these performances. Winnings from fantasy sports are gambling income.

A. Taxation of Winnings

If you are a [resident](#) of Wisconsin, all gambling income (both cash and the fair market value of non-cash prizes) is taxable to Wisconsin. See [Individual Income Tax Filing Requirements](#) for the gross income thresholds necessary to file an income tax return.

If you are a [nonresident](#) of Wisconsin, gambling income is taxable to Wisconsin if the net winnings are derived from any of the following:

- A casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Pari-mutuel wagering paid by a Wisconsin racetrack.
- The Wisconsin Lottery.

Note: If you are a nonresident or part year resident of Wisconsin and your [Wisconsin gross income](#) (including gambling winnings) is \$2,000 or more, you must file a Wisconsin return using [Form 1NPR](#). Gross income means all income (before deducting expenses) reportable to Wisconsin. For more information, see [Publication 122, Tax Information for Part-Year and Nonresidents of Wisconsin](#).

B. Taxation of Losses

Professional Gambler

A taxpayer is a "[professional gambler](#)" if their gambling activity is a [trade or business](#) for purposes of deducting ordinary and necessary expenses under sec. [162\(a\)](#) of the Internal Revenue Code. If a taxpayer qualifies as a

professional gambler, they report gambling income and losses as a business activity on federal Schedule C.

Caution: In order to qualify as a professional gambler, you must carry on your business or investment activity to make a profit. Activities you do as a hobby, or mainly for sport or recreation, are often not entered into for profit. See "[Not-for-Profit Activities](#)" and [IRS Tax Tip 2023-61](#), "Hobby or business: here's what to know about that side hustle" , for more information.

Casual Gambler (Nonprofessional)

For a casual gambler, Wisconsin has adopted the federal "session" method of determining gains and losses for tax reporting purposes. A "gambling session" is a period of continual play with only a short break in play (for example, a restroom break, beverage break, table/machine change, game change, etc.). For more information about gambling sessions, see Internal Revenue Service [Notice 2015-21](#) and Example 1 in Section E later in the publication. **Note:** A taxpayer must use the same method of accounting for federal and Wisconsin purposes; therefore, a taxpayer who elects to use the session method for federal purposes must use the session method for Wisconsin purposes.

If a taxpayer elects to use the session method, then the taxpayer determines the net gain or loss for each gambling session by netting wagers against winnings. The taxpayer includes all the net gains from winning sessions in Wisconsin taxable income. If the taxpayer has losing sessions, the net losses from those sessions are not deductible for Wisconsin income tax purposes and may not be used for the Wisconsin itemized deduction credit. **Note:** If a taxpayer is a [nonresident](#) of Wisconsin, only the winning sessions from Wisconsin sources are taxable to Wisconsin.

To use the session method, a taxpayer must be able to [prove the net gain or loss](#) from each gambling session. The proof could be detailed original statements from a casino showing the taxpayer's betting activities, or it could be the taxpayer's own detailed records that keep track of the amount of money they brought into each gambling session and the amount of money they brought out of each gambling session if the records were prepared at the time the sessions took place.

If a taxpayer has no records to prove each session's net gains and losses or elects not to use the session method, then the taxpayer must report the amount of gambling income from their Forms W-2G plus any winnings not reported on a Form W-2G. The taxpayer may not deduct any losses for Wisconsin purposes and may not use any losses for the Wisconsin itemized deduction credit. **Note:** For recordkeeping information, see Part 5, "Recordkeeping Requirements".

For information about the federal treatment of gambling losses, see the following resources:

- [Schedule A](#) (Form 1040), *Itemized Deductions*, and the related [instructions](#).
- [Schedule 1](#) (Form 1040), *Additional Income and Adjustments to Income*, and the related [instructions](#).

C. Federal Income Tax Withholding and Information Returns

The federal requirements to file information returns and withhold federal income tax from gambling winnings depends on several factors, such as: the type of gambling income, the amount of the winnings, the amount of the wager, whether the winner provides their taxpayer identification number, etc. For more information about the federal reporting and withholding requirements, see the following federal resources:

- [Form W-2G](#), *Certain Gambling Winnings*, and the related [instructions](#)
- [Form 5754](#), *Statement by Person(s) Receiving Gambling Winnings*, and the related [instructions](#)
- [Form 1042-S](#), *Foreign Person's U.S. Source Income Subject to Withholding*, and the related [instructions](#)

- [IRS Publication 505](#), *Tax Withholding and Estimated Tax*
- [IRS Publication 515](#), *Withholding of Tax on Nonresident Aliens and Foreign Entities*

D. Wisconsin Income Tax Withholding and Information Returns

Except as provided below, the payer of gambling income is not required to withhold Wisconsin income tax or file an information return with the Wisconsin Department of Revenue.

- The Wisconsin Lottery is required to withhold Wisconsin income tax and file information returns as explained in Part 2, "Wisconsin Lottery".
- A person who purchases an assignment of a lottery prize is required to withhold Wisconsin income tax and file information returns as explained in Part 2, "Wisconsin Lottery".
- A person holding a license to sponsor and manage races in Wisconsin is required to withhold Wisconsin income tax and file information returns as explained in Part 3, "Pari-Mutuel Wager Winnings".
- If any amount of Wisconsin income tax is voluntarily withheld from gambling winnings, then the payer is required to file an information return with the Wisconsin Department of Revenue.

Note: If Wisconsin income tax is not withheld from gambling income, the payee may be required to make estimated tax payments. To make an estimate tax payment, see the department's [Make a Payment](#) webpage.

E. Examples

Example 1: An individual is a resident of Wisconsin and a casual gambler. The individual plays slot machines and has the following gambling sessions during 2024:

Session	Date	Money In	Money Out	Gain (Loss)
1	02/02/2024	\$500	\$700	\$200
2	05/12/2024	\$1,000	\$600	\$(400)
3	09/18/2024	\$100	\$1,500*	\$1,400
4	11/25/2024	\$2,000	\$300	\$(1,700)
Totals		\$3,600	\$3,100	\$(500)

* The casino filed Form W-2G to report the winnings of \$1,500.

If the gambler keeps adequate records and elects to use the session method, they report \$1,600 [\$200 (gain from session 1) + \$1,400 (gain from session 3)] as taxable income on their Wisconsin income tax return. The gambler cannot deduct the losing sessions for Wisconsin purposes.

If the gambler does not keep adequate records or elects not to use the session method, then the gambler reports \$3,100 as taxable income. The gambler cannot deduct any losses for Wisconsin purposes.

Example 2: An individual is a resident of Wisconsin and a casual gambler. On June 1, 2024, the individual goes to a casino and plays two different slot machines during the same session. While playing the first machine, the individual bets \$1,200 and wins \$1,000. While playing the second machine, the individual bets \$700 and wins a jackpot of \$2,000. The casino files one Form W-2G to report the jackpot of \$2,000 from the second machine.

If the individual keeps adequate records and elects to use the session method, they report \$1,100 [\$1,000 (winnings from first machine) + \$2,000 (winnings from second machine) - \$1,900 (total amount of bets during the session)] as taxable income on their Wisconsin income tax return.

If the individual does not keep adequate records or elects not to use the session method, then the individual reports \$3,000 as taxable income. The individual cannot deduct any losses for Wisconsin purposes.

Example 3: An individual is a resident of Wisconsin and a casual gambler. On a trip during 2024, the individual bet \$100 in a slot machine at a casino in Mississippi and won a jackpot of \$3,000. The casino withholds a Mississippi tax of \$90 ($\$3,000 * 3\% = \90) from the winnings. The individual is not required to file a Mississippi income tax return to report the winnings, but the individual might receive a refund if they did file.

If the individual keeps adequate records and elects to use the session method, they report \$2,900 [$\$3,000$ (winnings) - $\$100$ (amount bet)] as taxable income on their Wisconsin income tax return.

If the individual does not keep adequate records or elects not to use the session method, then the individual reports \$3,000 as taxable income.

Note: The individual may not claim a credit for taxes paid to Mississippi on their Wisconsin income tax return if they do not file a Mississippi tax return because the Mississippi tax of \$90 is the gross withholding. In order to claim credit for taxes paid to other states based on gambling income won as an individual, the Wisconsin resident needs to file a Mississippi nonresident individual income tax return to verify the exact amount of net tax paid to Mississippi.

5. RECORDKEEPING REQUIREMENTS

You must keep an accurate [diary](#) or similar record of your gambling income and losses. Your records should include the following information:

- The date and type of your specific wager or wagering activity.
- The name and address or location of the gambling establishment.
- The names of other persons present with you at the gambling establishment.
- The amount(s) you won or lost.
- A copy of any federal Form W-2G that was filed.
- A copy of any federal Form 5754 that was filed.
- Wagering tickets.
- Canceled checks or substitute checks related to gambling activity.
- Casino credit records.
- Bank withdrawals related to gambling activity.
- Statements of actual winnings or payment slips provided to you by the gambling establishment.

Examples of specific wagering transaction [records](#) are listed below:

- **Keno:** Copies of the keno tickets you purchased that were validated by the gambling establishment, copies of your casino credit records, and copies of your casino check cashing records.
- **Slot machines:** A record of the machine number and all winnings by date and time the machine was played.
- **Table games:** The number of the table at which you were playing. Casino credit card data indicating whether the credit was issued in the pit or at the cashier's cage.
- **Bingo:** A record of the number of games played, cost of tickets purchased, and amounts collected on winning tickets. Supplemental records include any receipts from the casino, parlor, etc.

- **Racing:** A record of each specific race, amounts of wagers, amounts collected on winning tickets, and amounts lost on losing tickets. Supplemental records include unredeemed tickets and payment records from the racetrack.
- **Lotteries:** A record of ticket purchases, dates, winnings, and losses. Supplemental records include unredeemed tickets, payment slips, and winnings statements.

6. CREDIT FOR TAXES PAID TO OTHER STATES

If you are a Wisconsin [resident](#) and paid a net income tax to another state or the District of Columbia on gambling income, you may be entitled to claim a credit for such income tax on your Wisconsin income tax return. To qualify for the credit, the gambling income that was taxed by the other state must also be included in your Wisconsin income and taxed by Wisconsin. For more information, see the following resources:

- [Publication 125](#), *Credit for Tax Paid to Another State*
- Instructions for Wisconsin [Form 1](#) and [Schedule OS](#), *Credit for Net Tax Paid to Another State*.

7. ADDITIONAL INFORMATION

If you have questions about the Wisconsin tax treatment of gambling income, you may:

- Email your tax questions to: DORIncome@wisconsin.gov
- Phone (608) 266-2486

If you have questions about claiming Lottery prizes, you may:

- View the Wisconsin Lottery's [How to Claim a Prize](#) webpage
- View the [frequently asked questions](#)
- Email your question to: DORLotteryInfoWebsite@wisconsin.gov
- Phone: (608) 261-4916

If you need Wisconsin forms or publications, you may download them from our website at revenue.wi.gov.

If you or someone you know has a gambling problem, call the [Problem Gambling](#) Helpline at 800-GAMBLE-5 (800-426-2535) or TEXT (850) 888-HOPE.