

2025
Form W-2GCM
Certain
Gambling
Winnings

Copy A

For Division of
Revenue
and Taxation

File with
Form 1096

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Income tax withheld (chapter 7)
		\$	
PAYER'S CNMI taxpayer identification number (TIN)		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone number		\$	
		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 Winnings subject to earnings tax
City or town, province or state, country, and ZIP or foreign postal code		\$	\$
		15 Earnings tax withheld	16 Jackpot winnings
		\$	\$
		17 Jackpot tax withheld	18 Name of locality (Saipan, Tinian, or Rota)
		\$	

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 any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ▶

Date ▶

Form **W-2GCM**

<https://finance.gov.mp>

Department of Finance - Division of Revenue and Taxation

2025
Form W-2GCM
Certain
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Copy 1

For Payer

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Income tax withheld (chapter 7)
		\$	
PAYER'S CNMI taxpayer identification number (TIN)		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone number		\$	
		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 Winnings subject to earnings tax
City or town, province or state, country, and ZIP or foreign postal code		\$	\$
		15 Earnings tax withheld	16 Jackpot winnings
		\$	\$
		17 Jackpot tax withheld	18 Name of locality (Saipan, Tinian, or Rota)
		\$	

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 any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ▶

Date ▶

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Department of Finance - Division of Revenue and Taxation

2025

Form W-2GCM

Certain Gambling Winnings

This information is being furnished to the Division of Revenue and Taxation

Copy B

Report this income on your Income Tax return.

Attach this copy to your return.

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Income tax withheld (chapter 7)
		\$	
PAYER'S CNMI taxpayer identification number (TIN)		PAYER'S telephone number	
		5 Transaction	6 Race
WINNER'S name		7 Winnings from identical wagers	8 Cashier
		\$	
Street address (including apt. no.)		9 Winner's taxpayer identification no.	10 Window
City or town, province or state, country, and ZIP or foreign postal code		11 First I.D.	12 Second I.D.
City or town, province or state, country, and ZIP or foreign postal code		13 State/Payer's state identification no.	14 Winnings subject to earnings tax
			\$
City or town, province or state, country, and ZIP or foreign postal code		15 Earnings tax withheld	16 Jackpot winnings
		\$	\$
City or town, province or state, country, and ZIP or foreign postal code		17 Jackpot tax withheld	18 Name of locality (Saipan, Tinian, or Rota)
		\$	

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 any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

2025

Form W-2GCM

Certain Gambling Winnings

This is important tax information and is being furnished to the Division of Revenue and Taxation. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the Division of Revenue and Taxation determines that it has not been reported.

Copy C

For Winner's Records

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Income tax withheld (chapter 7)
		\$	
PAYER'S CNMI taxpayer identification number (TIN)		PAYER'S telephone number	
		5 Transaction	6 Race
WINNER'S name		7 Winnings from identical wagers	8 Cashier
		\$	
Street address (including apt. no.)		9 Winner's taxpayer identification no.	10 Window
City or town, province or state, country, and ZIP or foreign postal code		11 First I.D.	12 Second I.D.
City or town, province or state, country, and ZIP or foreign postal code		13 State/Payer's state identification no.	14 Winnings subject to earnings tax
			\$
City or town, province or state, country, and ZIP or foreign postal code		15 Earnings tax withheld	16 Jackpot winnings
		\$	\$
City or town, province or state, country, and ZIP or foreign postal code		17 Jackpot tax withheld	18 Name of locality (Saipan, Tinian, or Rota)
		\$	

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 any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►