



# TaxNewsFlash

## United States

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### **Final regulations: Withholding from, information reporting on certain gambling winnings**

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9824) with respect to withholding from—and information reporting on—certain payments of gambling winnings from horse races, dog races, and jai alai and on certain other payments of gambling winnings.

Read the [final regulations](#) [PDF 261 KB]

The preamble to the final regulations states that these rules apply to reportable gambling winnings paid with respect to a winning event that occurs on or after 45 days from the date the final regulations are published in the Federal Register (scheduled for September 27, 2017). Payers may also choose to rely on the provisions of the final regulations for payments made after the date the final regulations are published in the Federal Register, regardless of when the related winning event occurred.

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