

2026
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) \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S CNMI taxpayer identification number (TIN)	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

2026
Form W-2GCM
Certain Gambling Winnings

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) \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S CNMI taxpayer identification number (TIN)	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)

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Signature ►

Date ►

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Department of Finance - Division of Revenue and Taxation

2026

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)
		\$	
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
		\$	
PAYER'S CNMI taxpayer identification number (TIN)	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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2026

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)
		\$	
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
		\$	
PAYER'S CNMI taxpayer identification number (TIN)	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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