Gambling win/loss file: one tax year, every venue and app

Start a new copy each January: 2025 losses offset winnings in full, 2026 losses count at 90%. Tick each line when the paper or export is in the folder, and write "n/a" next to games you did not play.

Client or engagement

Forms from payers

- [ ] Every Form W-2G received for the year
  From each casino, track, lottery or sportsbook; check the withholding boxes
- [ ] Form 5754 copies for shared or collected wins
  Your copy, plus the W-2G it produced
- [ ] Form 1042-S, for a nonresident with US winnings
  Issued by the payer when tax was withheld from a nonresident

Your own record of play

- [ ] Wagering diary for the year
  Date, type of wager, place, people present, amount won or lost
- [ ] List of winnings that no form reported
  Small jackpots, poker cashouts, office pools, prizes at fair value
- [ ] Travel costs to and from casinos or tracks
  Receipts and dates; they count as part of the losses

Casino and venue statements

- [ ] Win/loss statement from each casino player club
  The calendar-year summary, requested from the casino
- [ ] Casino credit, marker and check-cashing records
  Show where credit was issued and how much
- [ ] Slot play record by machine number
  Machine number, date, time and winnings
- [ ] Table game record with table numbers
  Date, table, buy-in and cash-out per session

Online betting and money trail

- [ ] Yearly activity report from each sportsbook or casino app
  Full year, all accounts, including closed ones

- [ ] Full transaction export where no summary exists
  Deposits, wagers, payouts and withdrawals, not a screenshot
- [ ] Bank statements showing deposits to and withdrawals from betting accounts
  Every month of the year, for each linked account
- [ ] Credit card statements with charges at venues or apps
  Months with gambling charges or cash advances

Tickets and slips

- [ ] Losing lottery, scratch and raffle tickets
  Dated, kept with the purchase record
- [ ] Racing tickets and payment records from the track
  Losing and unredeemed tickets with race dates
- [ ] Keno tickets validated by the casino
  With the session date
- [ ] Bingo record of games, ticket cost and amounts won
  Plus receipts from the hall

The rest of Schedule A

- [ ] Form 1098 for mortgage interest
  Helps show whether itemizing beats the standard deduction
- [ ] Property tax bill and charity receipts
  Other itemized amounts for the same year
- [ ] Last year’s return
  Shows whether you itemized and any winnings reported before