



1510504017

Withholding on Sales or Assignment of Lottery Payments

<input type="checkbox"/> Check here if the purchase is an installment sale			<input type="checkbox"/> Amended Return		
1. Seller's/Assignor's Name		2. Seller's/Assignor's Social Security or FEI Number		9. Date of purchase or installment payment date _____	
3. Seller's/Assignor's Address					
City		State	ZIP Code		
4. Buyer's/Assignee's Name		5. Buyer's/Assignee's Social Security or FEI Number			
6. Buyer's/Assignee's Address					
City		State	ZIP Code		
7. Contact person		8. Telephone Number			
Remit to: Georgia Department of Revenue Processing Center PO Box 105678 Atlanta, GA 30348-5678					

Instructions

- Line 1 If more than one seller/assignor, submit a separate form for each.
- Line 2 Social Security Number if an individual; FEI number if a corporation or other organization.
- Line 3 If mailing address is a Post Office Box, also list street address.
- Line 4 If more than one buyer/assignee, submit a separate form for each.
- Line 5 Social Security Number if an individual; FEI number if a corporation or other organization.
- Line 6 If mailing address is a Post Office Box, also list street address.
- Line 7 Contact name for buyer/assignee.
- Line 8 Telephone number for contact person.
- Line 9 Date the purchase/closing took place. If the purchase is made on an installment basis, enter the date of the installment payment.
- Line 10 Original amount the assignor won.
- Line 11 Purchase price of the lottery winnings. If the purchase is made on an installment basis, enter the amount of the installment payment.
- Line 12 Amount withheld - 6% of the total purchase price. If the purchase is made on an installment basis, enter 6% of the installment payment amount.

Remit tax by mailing this form with payment for the amount on Line 12 within 10 days of the purchase date or installment payment date. Both buyer/assignee and seller/assignor should retain copy of the form. Seller/assignor must attach a copy of this form to their Georgia individual income tax return.

NOTE: See Policy Statement IT-2010-1-27 at <http://dor.ga.gov> for more information or contact the Withholding Review Unit at 1-877-423-6711.