



1410504016

Withholding on Sales or Assignment of Lottery Payments

Check here if the purchase is an installment sale

1. Seller's/Assignor's Name		2. Seller's/Assignor's Social Security or FEI Number		9. Date of purchase _____	
3. Seller's/Assignor's Address				10. Winning amount _____	
City		State	ZIP Code	11. Purchase price _____	
4. Buyer's/Assignee's Name		5. Buyer's/Assignee's Social Security or FEI Number		12. Amount withheld _____	
6. Buyer's/Assignee's Address				Remit to: Georgia Department of Revenue Processing Center PO Box 105678 Atlanta, GA 30348-5678	
City		State	ZIP Code		
7. Contact person		8. Telephone Number			

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.

Remit tax by mailing this form with payment for the amount on Line 12 within 10 days of the purchase 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 <https://etax.dor.ga.gov/policystatements/itpage.aspx> for more information or contact the Withholding Review Unit at 1-877-423-6711.