

The Internal Revenue Service (IRS) has increased the minimum reporting threshold amount for Form W-2G payments made in calendar year 2026 to \$2,000. As you are aware, the Division of Gaming does not have oversight of IRS requirements for Form W-2G. However, casinos are responsible for ensuring they remain in compliance with W-2G reporting requirements. To that end, the W-2G instructions and forms are available at <https://www.irs.gov/pub/irs-pdf/iw2g.pdf> and <https://www.irs.gov/pub/irs-pdf/fw2g.pdf>.