

**Diary for Gambling Losses and Winnings
Other Than Slots**

Date: _____

Name: _____

Tax Year: _____

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E

A	B	C	D	E	F	G	H
3(a) Date MD/Y	3(a) Type of Wager: Table Games, etc Wheel Keno Bingo Lotteries Racing Horses	4(b) & (c) Table #	3(b) & (c) Name and Address of Gambling Establishment	3(d) Names of Persons with you	3(d) Amount Won (1)	3(d) Amount Lost	3(d) Source of Money (2)
7/4	TABLES	VARIOUS	CAESAR'S LAS VEGAS	WIFE	\$	\$ 300	VISA. \$ 500.
7/4	TABLES	VARIOUS	LUXOR LAS VEGAS	WIFE	100	400	300.
Total						\$	\$

- Note 1:** Taxpayer should report other winnings not shown on a W-2G. Estimated gambling losses denied where only W-2G amounts reported [Zielonka v. C.I.R. (1997) T.C. Memo 1997-81].
- Note 2:** Source of gambling money - could be your winnings, credit cards, checks, cash brought, or loans supported by statement of witnesses [Jacoly v. C.I.R. (1979) T.C. Memo 1970-244]. Most persons reinvest their winnings! Also: Do the records show that having limited funds, the taxpayer relied heavily on gambling winnings to finance his or her losses. A modest lifestyle and small increase in net worth indicate taxpayer lost most of his or her winnings. Testimony of person, other than taxpayer, would be helpful.
- Note 3:** Also, most casinos furnish a yearly statement of monies gambled in slot machines, if requested, for cardholders.
- Note 4:** Some Taxpayers have been allowed gambling losses on the theory that there could not be gambling winnings without gambling losses. Rely on this and as a last resort if have no other proof.
- Note 5:** Most cases decided for the taxpayer are based on documented proof and supporting testimony of the taxpayer gambling losses disallowed in their entirety where no records [Klabackav v. C.I.R. (1987) T.C. Memo 1987-77].

**Diary for Gambling Losses and Winnings
Slot Machine Play Per Occasion**

Date: _____

Name: _____ Tax Year: _____

A Date MD/Y	B Slot Machine #	C Name and Address of Gambling Establishment	D Name of Persons with You	E Source of Gambling Money - Tokens, Cash started with or Players Card	F Cashing Out - Amount of Money Tokens or winning slips	G Wagering, Gains or Losses per Gambling Occasion Subtract E from F	Gains	Losses
Occasion #1								
		SAMPLE						
7/4	VARIOUS	SEMINOLE HARD ROCK	WIFE	BR OF AM VISA \$500	400.			100.
Occasion #2								
Occasion #3								
Occasion #4								
Occasion #5								

Note 1: For a casual gambler, they recognize a wagering game or loss at the time they redeem their token or winnings slips. Therefore, gains or losses must be determined per gambling occasion when the token or winnings slips are redeemed. See UIRC 165.08-00, 61.00-00, 12/5/2008, Office of Chief Counsel.



