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is no withholding, but it's still potentially subject to taxes.

 If you win aboveR$5000, the casino or sportsbook must withhold 24% and is oblig

ated to issue you Form W-2G, which will document their withholdings.</div>

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<div>For Massachusetts purposes, losses (up to as much as winn) Tj T*□□BT /F1 12

 on U.S. Form 1040 (Schedule A). The exception is gambling activiti

es that are considered a trade or business or any gambling establishment in acco