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;div><div>If you win underR$5000, there is no withholding&l
t;/span>, but it's still potentially subject to taxes. If you win aboveR$
5000, the casino or sportsbook must withhold 24% and is obligated to issue you F
orm W-2G, which will document their withholdings.</div></div></di
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><div><div>For Massachusetts purposes, losses (up to) Tj T*□□BT /F1 12 Tf

mized deduction on U.S. Form 1040 (Schedule A). The exception is ga
mbling activities that are considered a trade or business or any gambling establ
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