

**PERSONAL INCOME TAX
VERIFICATION OF GAMBLING AND
LOTTERY LOSSES AFFIDAVIT**

SECTION I GENERAL INFORMATION		
Name	SSN	Tax Year
Primary Taxpayer Name (Shown on the PA-40)	Primary Taxpayer SSN (Shown First on the PA-40)	
Gambling and Lottery Winnings	Gambling and Lottery Losses	

SECTION II AFFIDAVIT	
I hereby verify upon oath/affirmation that I am the person named above and have incurred the gambling and/or lottery losses indicated on this form for the tax year shown above.	
Signature	Date

Please notarize in the space below.



SECTION III SUMMARY SHEET

DATE: List the date of your gambling activity.
TYPE: List the type of gambling activity (lottery, raffle, horse racing, casino, etc.)
NAME AND ADDRESS: List the name and address or location of the gambling establishment.
AMOUNT: Provide the amount(s) you lost.

DATE	TYPE	NAME AND ADDRESS	AMOUNT



Instructions for REV-1875

Personal Income Tax Verification of Gambling and Lottery Losses Affidavit

REV-1875 IN (EX) MOD 08-20

GENERAL INFORMATION

You must be able to prove gambling losses used to offset winnings reported on PA Schedule T. Proof of losses may take several forms, including providing copies of losing tickets, a daily log or a journal of wins and losses. Form REV-1875 is to be used in the event that you are unable to submit documentation to support all of your losses.

LINE INSTRUCTIONS

SECTION I

GENERAL INFORMATION

NAME/SSN/TAX YEAR

Provide the required information for the taxpayer claiming the costs for tickets, bets and other wagering.

PRIMARY TAXPAYER NAME/PRIMARY TAXPAYER SSN

Provide the required information for the primary taxpayer listed on the PA-40.

SECTION II

AFFIDAVIT

After completing the form, sign the form under oath/affirmation before a licensed Notary Public as verification of the statements and information provided on the form.

SECTION III

SUMMARY SHEET

To expedite the processing of your income tax return, provide a detailed listing of your winnings and losses and photocopies of any tickets, bets, and other wagering that you have with the submission of your affidavit.



NOTE: Please do not send your originals to the department as they will not be returned and should be retained for your records.

HOW TO FILE

OPTIONS FOR PROVIDING THE INFORMATION

You may email, fax or mail the form and documentation to the department. When emailing or faxing the form and documentation, use a DEX-93, Personal Income Tax Correspondence Sheet.

Email the information to **RA-BITPITFIELDREFAXE@PA.GOV** or fax it to 717-346-0649. When mailing the form and documentation, mail it to the department at:

**PENNSYLVANIA DEPARTMENT OF REVENUE
PO BOX 280600
HARRISBURG PA 17128-0600**



NOTE: Emailing or faxing the form and documentation to the department will reduce the processing time of your return.