



Exception #2(d) - Gambling winnings with tax treaty benefits

2(d) exception applies to the following:

- Nonresident Aliens visiting the U.S. who have gambling winnings; and
- Who are claiming the benefits of U.S. Tax Treaty for an exempt or reduced rate of federal tax withholding on that income

To claim the exception, you need 2 documents:

1. If you do not secure the services of a gaming official, you may still file a Form 1040NR at the end of the tax year. Your 1040NR return should also display the tax treaty article number and country under which you are claiming the treaty benefits.
2. A copy of the Form 1042-S displaying the amount of tax withheld.