LOUISIANA
DEPARTMENT *of* REVENUE

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Income: Withholding Tax

Withholding Requirement for Gaming Winnings

Businesses that withhold income taxes on gaming winnings must electronically report and remit such withholdings to the Department of Revenue on a quarterly basis. In addition, such businesses must annually send the Department an electronic report containing a list of all winners in excess of $1,200, in a format that is approved by the Department. This report must contain the following information, as printed on federal form W-2G: (1) the payor's name, address, and federal identification number; and (2) the winner's name, address, social security number, gross winnings, amount of federal income taxes withheld, and amount of state income taxes withheld.

For further information, please refer to LAC 61:I.1525 – Withholding Requirement for Gaming Winnings.

Tim Barfield
Secretary

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