

**§1525. Income Tax Withholding on Gaming Winnings****A. Withholding Requirement for Gaming Winnings**

1. Any person that pays gaming winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

2. Additionally following current Department of Revenue practice, casinos that pay slot machine winnings in excess of \$1,200 shall issue an IRS Form W-2-G and withhold at the highest rate provided for by R.S. 47:32(A) of the slot machine winnings regardless of the Internal Revenue Code withholding on such slot machine winnings.

3. Any person that pays sports wagering and fantasy sports contest winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

**B. Reporting Requirements for Gaming Winnings**

1. Businesses required to withhold and to submit income taxes on gaming winnings shall send the Department of Revenue an annual report containing a list of all winners in a format approved by the department. The report shall be filed electronically and contain the following information as printed on federal form W-2G:

a. the payor's name, address, and federal identification number;

b. the winner's name, address, social security number, gross winnings, amount of federal income taxes withheld, and amount of state income taxes withheld.

2. Pursuant to the authority of R.S. 47:114(D)(2) and to provide simplicity on related federal filing requirements, the secretary grants an extension of time to file to February 28th to coincide with the federal due date.

**AUTHORITY NOTE:** Promulgated in accordance with Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164, and R.S. 47:1511.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue, Policy Service Division, LR 36:2877 (December 2010), LR 48:504 (March 2022), LR 52:71 (January 2026).

## **Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions**

**§1903. Administration of the Workforce Child Care Tax Credits****A. General Workforce Child Care Tax Credit Provisions**

1. For purposes of the tax credits in R.S. 47:6101 through 6109, a child will be deemed to be five years of age

or less if the child is five years of age or less on any day of the taxable year for which a credit is claimed.

2. The term "business" as used in this regulation means any for-profit or not-for-profit entity not including any individual operating in their personal capacity.

3. The credits provided for in R.S. 47:6101 through 6109 are applicable against individual income tax and corporation income and franchise tax but not against income taxes imposed on estates and trusts.

4. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide any of the information or documentation required herein, as provided by R.S. 47:1624(F).

**B. Child Care Expense Tax Credit**

1. The Department of Revenue shall make available to qualifying child care facilities a credit certificate to be given to each taxpayer claiming the child care expense tax credit. The credit certificate will consist of a provider portion of the certificate and a taxpayer portion of the certificate.

2. The provider shall complete the provider portion of the credit certificate and shall submit the certificate to each taxpayer who had a child at the facility during the calendar year no later than January 31 of the succeeding year. The provider portion of the credit certificate will include, but not be limited to, the following information: the child care facility name, the child care facility star rating, the child care facility Louisiana tax identification number, the child care facility license number, the name of the child attending the facility and the issue date and effective year. The provider shall submit to the Department of Revenue a list of all taxpayers to whom a certificate was issued.

3. The taxpayer shall complete the taxpayer portion of the certificate which will include, but not be limited to, the following information: the name and social security number of the taxpayer claiming the credit and the name, social security number and date of birth for the qualifying child for whom this credit is claimed on the tax return. The taxpayer must submit or maintain the certificate as required by the Secretary of the Department of Revenue in forms and instructions.

4. The Department of Social Services shall provide information necessary for the Secretary of the Department of Revenue to determine the child care provider's quality rating.

**C. Child Care Provider Tax Credit**

1. The average monthly number of children as used in R.S. 47:6105 is to be determined on a calendar year basis and the provider shall claim the credit for the tax year that includes December 31. The child care provider tax credit will be calculated based on the average monthly number of children participating full-time in the Child Care Assistance or