



**Revenue Information Bulletin  
RIB 08-012  
March 19, 2008  
Individual Income Tax**

**Mississippi Gambling Winnings**

Under the provisions of La. R.S. 47:33, an individual taxpayer is allowed a credit for taxes paid to another state. An individual Louisiana taxpayer who claims a credit for taxes paid to another state is generally required to attach a copy of the other state's tax return as proof of the taxes paid. This rule also applies to Louisiana taxpayers who earn gambling winnings from other states.

However, Mississippi casinos automatically withhold 3% of the amount of Mississippi income tax and issue a W2-G to their winners. In Mississippi, the winnings are not reported and taxed on the "regular Mississippi income tax return." The tax withheld from the Mississippi winnings is the amount of tax due, and there are no refunds of the withholding.

Therefore, Louisiana will accept the W2-G as proof of taxes that have been paid to Mississippi instead of a copy of the actual Mississippi state return in situations when the winnings are earned in Mississippi.

Interested parties should contact Taxpayer Services at 225-219-7318.

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Secretary

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