



## INDIANA DEPARTMENT OF REVENUE

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Indiana Government Center  
100 N. Senate Ave  
Indianapolis, IN 46204-2253

**DEPARTMENTAL NOTICE #16  
WITHHOLDING OF TAX ON RIVERBOAT GAMING WINNINGS  
OCTOBER 2019  
(Replaces Departmental Notice #16 dated September 2019)  
Effective Date: Upon Publication**

**SUBJECT:** Requirements on withholding individual income tax on winnings from riverboat gaming.

**REFERENCE:** IC 6-3-4-8.2

**DISCLAIMER:** Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

### **SUMMARY OF CHANGES**

Changes the payment due date for taxes withheld on winnings from riverboat gaming from the close of business of the day following the day the winning are paid to the twenty-fourth calendar day of each month.

### **GENERAL STATEMENT**

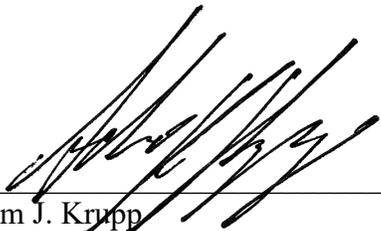
Facilities licensed to conduct a gambling operation under IC 4-33-2-10 or IC 4-35-2-5 are required to withhold Indiana individual adjusted gross income tax on winnings from slot machines and keno games. Winnings (not reduced by the wager) valued at one thousand two hundred dollars (\$1,200) or more from a slot machine play and winnings (reduced by the wager) valued at more than one thousand five hundred dollars (\$1,500) or more from a keno game shall be subject to withholding by the facility. The facility shall withhold tax at a rate of three and twenty-three one-hundredths percent (3.23%) on the entire winnings.

The amount of tax withheld shall be paid monthly to the Department on the twenty-fourth calendar day of each month. Any taxes collected during the month but not paid to the Department are required to be paid to the department at the same time the following

month's taxes are due. The payment shall be made by electronic fund transfer as defined in IC 4-8.1-2-7. The licensed facility shall file a daily and monthly report to reconcile the amount of withholding taxes paid to the Department. The daily and monthly reports shall be filed as a part of the same form for reporting the admissions and wagering taxes paid under IC 4-33-12, IC 4-33-13, and IC 4-35-2-5.

Slot machine and keno game winnings from a gambling operation that are reportable for federal income tax purposes shall be treated as subject to withholding under IC 6-3-4-8.2, even if federal tax withholding is not required.

An annual recap shall be filed by the licensed facility listing the name, address, Social Security number, the amount of winnings, and the amount of Indiana adjusted gross income tax withheld. The annual recap is due to the Department by January 31 of the year following the year of the withholding.



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Adam J. Krupp  
Commissioner