

Withholding Taxes:

The Department of the Treasury requires the AZBGSR to collect withholding taxes from winners of all major prizes with a cost exceeding \$5,000. This does not apply to any of the (10) Arizona Special Big Game Tags since they cannot be sold, just transferred to another person at the winners discretion. The withholding tax rate is 25% of the cost of the prize for U.S. residents, and 30% for Foreign Persons (i.e. Canadian Residents). Following receipt of payment to the AZBGSR, the withholding tax will be deposited with the Department of the Treasury and a Form W-2G will be issued in January for tax purposes. For the 2018 Super Raffle, the (3) prizes that would require withholding are the Swarovski Optics Package, the Trophy New Mexico Elk Hunt, and a special unannounced "Buy Early" prize to be chosen at a later date and drawn for in June 2018.