



CONSERVATION FIRST *** USA

Withholding Taxes:

The Department of the Treasury requires AZ Big Game Super Raffle dba Conservation First USA to collect withholding taxes from winners of all major prizes with a cost exceeding \$5,000. The withholding tax rate is 24% of the cost of the prize for U.S. residents.

Payment must be made and W9 form completed and returned within 30 days of the drawing or the winner will forfeit their prize.

Following receipt of payment to AZ Big Game Super Raffle dba Conservation First USA, the withholding tax will be deposited with the Department of the Treasury and a Form W-2G will be issued to the winner the following January for tax purposes.

This does not apply to any of the Arizona Special Big Game Tags. For the 2023-2024 campaign, guide service on the Jaws & Paws Raffle, the Swarovski Optics Package, Colorado Trophy Elk Hunt, Texas Trophy Elk Hunt and the NM Trophy Elk Hunt will require withholding.