

**Table 1: Tax Treatment of Gambling Losses by States**

Gambling Losses Allowed	Gambling Losses Not Allowed	No Income Tax
Arizona	Connecticut	Florida
Arkansas	Illinois	Nevada
Colorado	Indiana	New Hampshire
Delaware	Kansas	South Dakota
Iowa	Louisiana	Tennessee
Kentucky	North Carolina	Washington
Maine <sup>1</sup>	Ohio	Wyoming
Maryland	Rhode Island	
Massachusetts <sup>2</sup>	Vermont	
Michigan		
Mississippi		
Montana		
Nebraska		
New Jersey		
New Mexico		
New York		
North Dakota		
Oregon		
Pennsylvania		
Virginia		
Washington D.C.		
West Virginia		
Wisconsin		

<sup>1</sup> Itemized deductions are subject to income phaseouts.

<sup>2</sup> Itemized gambling losses are only allowed from state licensed operators.