



CITY OF CARNATION

QUARTERLY GAMBLING TAX RETURN FORM

Gambling Tax Returns are due on or before the 30th day of the month following the quarter in which tax accrued with full payment of tax due. Attach copy of report to State Gambling Commission for same period with copy of schedule explaining "(O) Other" on State Return.

Return for Quarter Ending:

<input type="checkbox"/> March 31 <i>(due April 30)</i>	<input type="checkbox"/> June 30 <i>(due July 30)</i>	<input type="checkbox"/> September 30 <i>(due October 30)</i>	<input type="checkbox"/> December 31 <i>(due January 30)</i>	Year:
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Person, Establishment, Corporation Name:

Bonafide Charitable or Nonprofit Organization?

	<small>See RCW 9.46.0209 on reverse, check here if "YES"</small> <input type="checkbox"/>
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Location Address:

Street Number: _____

Mailing Address:

Street or Box No.	City, State ZIP
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Owner/Operator/Manager Name:

Full Name:	Title/Position:
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State Gambling License Number(s):

Bingo:	Raffle:	Punchboard/Pull tab:	Card Room:
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TAX COMPUTATION (Chapter 5.06 CMC)

GAMBLING ACTIVITY	GROSS REVENUES	(-) ALLOWED DEDUCTIONS <small>(amount paid for as prizes)</small>	(=) TAXABLE REVENUE*	(X) TAX RATE	(=) TAX
Bingo or Raffle*				5%	
Amusement Games*				2%	
Punchboards and Pull Tabs		None allowed.		4%	
Social Card Games		None allowed.		20%	
LATE PENALTIES: <small>(Section 5.06.050 CMC)</small> <input type="checkbox"/> 1-15 days = 10%, \$5.00 min. <input type="checkbox"/> 16-30 days = 15%, \$10 min. <input type="checkbox"/> 31 or more days = 20%, \$15 minimum.	TOTAL TAX DUE:				
	LATE PENALTY:				
	GRAND TOTAL TAX AND PENALTY DUE: <small>(make check payable to City of Carnation)</small>				

*No tax is imposed on the first ten thousand dollars (\$10,000) net proceeds (gross revenues less costs of prizes paid out) from bingo, amusement games or raffles conducted by bonafide charitable or nonprofit organizations as defined in RCW 9.46.0209.

SIGNATURE

I swear and affirm that the information herein is true, accurate, and complete. I understand that it is unlawful for any person to make any false or fraudulent return or statements, or to fail to file a return or statement. I understand that the taxes due become a lien upon real or personal property used in the gambling activity.

Signature	Date	Print Name
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RCW 9.46.0209

"Bona fide charitable or nonprofit organization."

(1)(a) "Bona fide charitable or nonprofit organization," as used in this chapter, means:

(i) Any organization duly existing under the provisions of chapter 24.12, 24.20, or 24.28 RCW, any agricultural fair authorized under the provisions of chapters 15.76 or 36.37 RCW, or any nonprofit corporation duly existing under the provisions of chapter 24.03 RCW for charitable, benevolent, eleemosynary, educational, civic, patriotic, political, social, fraternal, athletic or agricultural purposes only, or any nonprofit organization, whether incorporated or otherwise, when found by the commission to be organized and operating for one or more of the aforesaid purposes only, all of which in the opinion of the commission have been organized and are operated primarily for purposes other than the operation of gambling activities authorized under this chapter; or

(ii) Any corporation which has been incorporated under Title 36 U.S.C. and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

(b) An organization defined under (a) of this subsection must:

(i) Have been organized and continuously operating for at least twelve calendar months immediately preceding making application for any license to operate a gambling activity, or the operation of any gambling activity authorized by this chapter for which no license is required;

(ii) Have not less than fifteen bona fide active members each with the right to an equal vote in the election of the officers, or board members, if any, who determine the policies of the organization in order to receive a gambling license; and

(iii) Demonstrate to the commission that it has made significant progress toward the accomplishment of the purposes of the organization during the twelve consecutive month period preceding the date of application for a license or license renewal. The fact that contributions to an organization do not qualify for charitable contribution deduction purposes or that the organization is not otherwise exempt from payment of federal income taxes pursuant to the internal revenue code of 1954, as amended, shall constitute prima facie evidence that the organization is not a bona fide charitable or nonprofit organization for the purposes of this section.

(c) Any person, association or organization which pays its employees, including members, compensation other than is reasonable therefor under the local prevailing wage scale shall be deemed paying compensation based in part or whole upon receipts relating to gambling activities authorized under this chapter and shall not be a bona fide charitable or nonprofit organization for the purposes of this chapter.

(2) For the purposes of RCW 9.46.0315 and 9.46.110, a bona fide nonprofit organization also includes:

(a) A credit union organized and operating under state or federal law. All revenue less prizes and expenses received from raffles conducted by credit unions must be devoted to purposes authorized under this section for charitable and nonprofit organizations; and

(b) A group of executive branch state employees that:

(i) Has requested and received revocable approval from the agency's chief executive official, or such official's designee, to conduct one or more raffles in compliance with this section;

(ii) Conducts a raffle solely to raise funds for either the state combined fund drive, created under RCW 41.04.033; an entity approved to receive funds from the state combined fund drive; or a charitable or benevolent entity, including but not limited to a person or family in need, as determined by a majority vote of the approved group of employees. No person or other entity may receive compensation in any form from the group for services rendered in support of this purpose;

(iii) Promptly provides such information about the group's receipts, expenditures, and other activities as the agency's chief executive official or designee may periodically require, and otherwise complies with this section and RCW 9.46.0315; and

(iv) Limits the participation in the raffle such that raffle tickets are sold only to, and winners are determined only from, the employees of the agency.

[2007 c 452 § 1; 2000 c 233 § 1; 1987 c 4 § 4. Formerly RCW 9.46.020(3).]