

**2013 Calendar Year Answer Sheet
Only for New Members in Charge
and Bingo and Pull-tab Gaming Managers**

Name _____
Organization _____
Permit Number _____

**Instructions: (1) Completely fill in the square that corresponds to the answer for that number.
Caution: fill only one square per question.**

Example:

a		c	d
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(2) Complete the certification that the test was taken without assistance.

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60	a	b	c	d

<p>I declare, under penalty of unsworn falsification, that I completed this test without assistance from any other person, and that I used only the gaming statutes and regulations to complete it.</p>	
<p>_____</p> <p>Signature</p>	<p>_____</p> <p>Date</p>

**Photocopy this blank answer sheet as needed.
This answer sheet must be attached to an original or an amended application form when submitted.**

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1. Before a permit is issued, an applicant is required to do all of the following, except:
[References: AS 05.15.030; AS 05.15.112(a); 15 AAC 160.820(a)]
 - a. Open a separate checking account to be used only for gaming receipts and expenses.
 - b. Notify the city or borough nearest to the location of the proposed activity of the application.
 - c. Appoint a primary member in charge and an alternate member in charge who will take and pass a test formulated by the Department.
 - d. Obtain approval of the city or borough for the proposed activity.

2. In a pull-tab game, which of the following prizes does not require a prize receipt to be filled out by the prize winner? [Reference: AS 05.15.187(i)]
 - a. \$25
 - b. \$50
 - c. \$100
 - d. \$250

3. When a permittee places a pull-tab game with a registered vendor, what is the minimum percentage that must be paid to the permittee? [Reference: AS 05.15.188(h)]
 - a. 30% of gross receipts.
 - b. 70% of adjusted gross income.
 - c. 70% of ideal net.
 - d. There is no established minimum.

4. For raffle or lottery tickets and stubs, which of the following is **false**?
[References: 15 AAC 160.640(a); AS 05.15.188(a)]
 - a. They must be consecutively numbered.
 - b. They must be imprinted with the permit number.
 - c. They must be imprinted with the operator license number, if an operator is used.
 - d. They must be imprinted with the vendor registration number, if a vendor is used.

5. Which of the following is not a valid reason for removing a pull-tab game from play?
[Reference: 15 AAC 160.490]
 - a. Pull-tabs are lost, stolen, or damaged as a result of natural disaster, including fire or flood.
 - b. The prize payout is determined to be higher than the permittee deems acceptable, and the game is immediately replaced with a similar game that has a lower prize structure.
 - c. A permittee discontinues conducting all pull-tab activities; all pull-tabs open for play still in the possession of the permittee are withdrawn and returned to the Department immediately for destruction.
 - d. The permit under which the pull-tab series is being sold is suspended, revoked or not renewed by the permittee, or renewal is denied by the Department; all pull-tabs open for play still in the possession of the permittee shall be withdrawn pending instructions from the Department.

6. The following statements about authorized expenses are true, except:
[References: 15 AAC 160.820; 15 AAC 160.830; 15 AAC 160.995]
 - a. All expenses must be paid by check drawn on a bank account used only for gaming receipts and disbursements.
 - b. Expenses may be paid with cash or a check drawn to cash.
 - c. Gaming expenses must be ordinary, necessary and reasonable.
 - d. Equipment and maintenance of equipment purchased and used in conducting a gaming activity are authorized expenses.

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7. Which of the following is not required for pull-tab game flare cards? The flare card must be:
[References: 15 AAC 160.400(b), 15 AAC 160.870]
- a. Retained with other pull-tab game records for five years.
 - b. Have the State identification stamp clearly displayed on its face.
 - c. Removed from display when the pull-tab series is sold out or removed from play for any reason.
 - d. Posted during play of the game for public inspection.
8. Which of the following is not a reason for suspension or revocation of a permit, license or vendor registration? [Reference: AS 05.15.170(a)]
- a. Permittee refusal to allow another person or organization to use its permit.
 - b. Violation of, or noncompliance with, requirements of statute and regulation.
 - c. Submission of false information to the Department.
 - d. Breach of contract with a permittee, licensee or registered vendor.
9. Which of the following is **false**?
[References: AS 05.15.095(b); 15 AAC 160.480(c); 15 AAC 160.500(a); 15 AAC 160.510(a)]
- a. Pull-tabs may not be sold to someone who is drunk.
 - b. Alcohol may be served at bingo games if all players are over 21 and a liquor license is posted on the premises.
 - c. Gaming activity may not occur while any report or fee is delinquent.
 - d. A bingo card, set of bingo cards, or packet of bingo cards may not be provided to a player for free, on credit, or at a discount, and the same price per card, whether paper or electronic, must be charged to all players.
10. All the following statements regarding the member in charge [or the alternate member in charge, if the primary member is absent] are true, except:
[References: AS 05.15.112; 15 AAC 160.970; 15 AAC 160.070]
- a. An operator, an operator's employee, a registered vendor or employee of a registered vendor that conducts gaming activity for a permittee is allowed to act as a member in charge.
 - b. The primary member in charge is responsible for monitoring the performance of the operator if the permittee contracts with an operator.
 - c. The primary member in charge is responsible for the preparation and maintenance of all records and transmittal of all reports.
 - d. A change in the member in charge or the alternate member in charge must be reported to the Department in writing within 10 days after the change.
11. Which of these statements concerning a purchase inducement program is true?
[Reference: 15 AAC 160.350; 15 AAC 160.942]
- a. A purchase inducement program includes a transaction in which a pull-tab distributor offers additional items or services for free as an inducement to purchase future items or services exclusively from the distributor.
 - b. A registered vendor may not purchase, rent, or otherwise receive a pull-tab point-of-sale system or pull-tab dispensing device from a permittee, even if the registered vendor provides fair market value for the system or device.
 - c. A permittee may not engage in a sales transaction under AS 05.15 or 15 AAC 160 with a person, whether licensed or not, who sells or provides gaming supplies or equipment to a third party, if the same sale made directly to the third party would result in a prohibited conflict of interest under AS 05.15 or 15 AAC 160.
 - d. All of the above.

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12. How many bingo sessions may a permittee conduct each month when it is not using the service of an operator and how many games can be played in each session?
[Reference: 15 AAC 160.580]
- a. 11 sessions and 35 games.
 - b. 11 sessions and 30 games.
 - c. 14 sessions and 35 games.
 - d. 14 sessions and 30 games.
13. Each of the following statements about the conduct of bingo is true, except:
[References: 15 AAC 160.510(a); 15 AAC 160.600]
- a. A free bingo card may be given as a bingo game prize.
 - b. A permittee that conducts bingo activity on its own behalf may award a maximum of \$840,000 in bingo prizes in a calendar year.
 - c. A permittee that contracts with an operator to conduct bingo activity on the permittee's behalf may award a maximum of \$660,000 in bingo prizes in a calendar year.
 - d. The annual prize payout for bingo conducted under a permit issued under AS 05.15 may not exceed 85 percent of the gross receipts from bingo activity.
14. If a permittee contracts with a registered vendor, how and when must the permittee be paid for a pull-tab game or games delivered to the vendor? [Reference: AS 05.15.188(i)]
- a. With cash when the game is delivered.
 - b. With a check made out to the permittee after the game is sold by the vendor.
 - c. With a check made out to cash when the game is delivered.
 - d. With a check made out to the permittee when the game is delivered.
15. Net Proceeds means: [Reference: AS 05.15.690(29)]
- a. Gross receipts from gaming activity.
 - b. Gross receipts from gaming activity less prizes.
 - c. Gross receipts from gaming activity less prizes and federal, state and local taxes/fees.
 - d. Gross receipts from gaming activity less prizes, the additional fee of 1% on net proceeds, and authorized expenses.
16. All the following statements regarding raffles are true, except: [Reference: 15 AAC 160.650]
- a. If a raffle cannot be held at the date and location scheduled, the permittee must immediately notify the Department in writing of the reason and notify every player in writing of the date and location of the rescheduled drawing, even if the player need not be present to win.
 - b. A raffle drawing must determine a winner for each prize offered.
 - c. A permittee shall make every reasonable effort to award the prizes. If a prize is not awarded within 45 days, the permittee shall conduct another drawing to determine a new winner.
 - d. The permittee shall draw the detachable stub in a manner that is clearly visible to the gaming public.
17. Which of the following retention requirements is **false**?
[References: AS 05.15.187(f); 15 AAC 160.610(a); 15 AAC 160.670(a); 15 AAC 160.870]
- a. Pull-tab records generally must be kept for three years from the later of the due date or the filing date of the report which they support.
 - b. Bingo prize receipts must be kept for three years from the date of issue.
 - c. Winning pull-tabs must be kept for two years if gross receipts from all gaming exceed \$100,000.
 - d. Raffle records must be kept for three years from the date of the raffle drawing.

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18. A permit expires: [Reference: AS 05.15.040]
- a. At the end of the period for which it is issued.
 - b. Two years from date of issue, if the fee for both years is paid at time of application.
 - c. Three years from date of issue, if the same members in charge remain to preserve continuity.
 - d. One year from date of issue.
19. Operators must pay net proceeds to a permittee: [Reference: AS 05.15.087(a)]
- a. Weekly.
 - b. Monthly.
 - c. Quarterly.
 - d. Annually.
20. A person is prohibited from conducting a gaming activity if that person has a criminal conviction for which of the following crimes? [Reference: AS 05.15.105]
- a. Dishonesty or theft.
 - b. Gambling.
 - c. Driving while intoxicated.
 - d. Either a or b.
21. Which of the following is **false**?
[References: AS 05.15.640; 15 AAC 160.350; 15 AAC 160.800; 15 AAC 160.942]
- a. A permittee may receive or distribute a free promotional item, if the promotional item has little intrinsic value and no monetary exchange value.
 - b. Exceptions to the general ban on using broadcasting and the Internet to promote or conduct activity under AS 05.15 include conduct of a raffle drawing on television.
 - c. A permittee may not pay any expense incurred by a registered vendor that would cause the permittee to receive less than 70% of the ideal net of a pull-tab game sold by the vendor.
 - d. A permittee, operator, registered vendor, or licensed pull-tab distributor may not offer or participate in a purchase inducement program, either directly or indirectly through a third party.
22. A permittee must file an annual financial statement by the fifteenth day of which month?
[Reference: AS 05.15.080(b)]
- a. January.
 - b. February.
 - c. March.
 - d. April.
23. When must the Department be notified of a change in gaming location?
[Reference: AS 05.15.030(c)]
- a. When the permit is renewed at year-end.
 - b. Whenever the permittee has more than five locations.
 - c. Within ten days after moving to the new location.
 - d. Only when the primary location changes.
24. Which of the following concerning minimum ages is **false**?
[References: AS 05.15.180(h); AS 05.15.187(e); 15 AAC 160.480(b); 15 AAC 160.970]
- a. To buy, sell or play a pull-tab--21.
 - b. To play bingo--19.
 - c. To work or participate in a Calcutta pool--18.
 - d. To be a primary or alternate member in charge--19.

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25. A quarterly report is due if: [Reference: AS 05.15.080(a)]
- a. Net proceeds from pull-tabs exceed \$20,000 in the quarter.
 - b. Gross receipts from all gaming activity are \$50,000 or more in the quarter.
 - c. Any gaming activity other than raffles grosses more than \$30,000.
 - d. Activity in raffles, pull-tabs and bingo nets more than \$20,000.
26. A permittee which files an annual financial statement must pay an additional fee of 1% of their net proceeds if their total gross receipts are equal to or exceed which of the following amounts? [Reference: AS 05.15.020(b)]
- a. \$5,000
 - b. \$10,000
 - c. \$20,000
 - d. \$30,000
27. Which of the following statements regarding gaming money is **false**? [References: AS 05.15.150; 15 AAC 160.820; 15 AAC 160.830].
- a. A check that transfers money from the gaming account to the general account is an authorized use of net proceeds of the charitable gaming activity.
 - b. The gaming bank account must be separate from an account used for other money of the permittee.
 - c. Deposits for all authorized gaming activities must be made within three days of the conduct of the authorized activity, unless the Department granted permission for a longer period.
 - d. A permittee may not accept or cash a third-party personal check from a player for the purchase of bingo cards or pull-tabs, or for participation in any other gaming activity conducted under AS 05.15 or 15 AAC 160.
28. Which of the following provisions concerning contracts between permittees and operators is **false**? [Reference: AS 05.15.115]
- a. Contracts must be approved by the Department before they can be implemented.
 - b. Operator locations and compensation must be specified.
 - c. Activities may be conducted under a contract pending approval.
 - d. Contracts must include the activities to be conducted by the operator on behalf of the permittee.
29. Monthly reports by operators to permittees must include all of the following, except: [Reference: AS 05.15.087(a)]
- a. Daily summary of activity conducted during the month.
 - b. A list of winners who won \$50 or more in the month.
 - c. An accounting of gross receipts, expenses, and net proceeds for the month.
 - d. A check in the amount of the net proceeds due to the permittee for the month.
30. Concerning the conduct of bingo, which of the following is **false**? [References: 15 AAC 160.500(a); 15 AAC 160.590(l); 15 AAC 160.620(a)]
- a. When a caller has started to announce a call, the call shall be completed, even if a player calls bingo based upon the previous number called.
 - b. Prizes in a single bingo game may not exceed a total of \$1,000.
 - c. The total prizes awarded in any one bingo session may not exceed \$5,000.
 - d. Snack bars at bingo games may not serve alcohol during the progress of any bingo game unless all individuals present are at least 21 years old.

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31. Each permit issued for the conduct of pull-tab activity shall be displayed conspicuously:
[Reference: 15 AAC 160.110(b)]
- a. In the principal business office of the permittee.
 - b. At the place where the activity is conducted.
 - c. In the office of the operator, if an operator is used.
 - d. At the place of business of the distributor from whom pull-tabs are purchased.
32. Regarding raffles, special draw raffles and raffle variations, which of the following statements is **true**?
[Reference 15 AAC 160.650; 15 AAC 160.652; 15 AAC 160.656]
- a. If a permittee changes a prize in a raffle after selling fifty raffle tickets, the permittee can continue to sell tickets and hold the raffle only if it notifies each ticket holder of the change before the raffle is held.
 - b. A rubber ducky raffle is the only special draw raffle that may be conducted without prior approval of the Department.
 - c. A permittee must award a prize in a progressive raffle by the end of the calendar year following the calendar year in which the first ticket for the raffle was held.
 - d. Both "a" and "b", above.
33. Concerning the operation of pull-tab games, which of the following statements is **false**?
[References: AS 05.15.187; AS 05.15.181]
- a. A pull-tab game may be sold at only one location on the same day.
 - b. Pull-tab games may be mixed if 10% or less of a series remains unsold and the new game has the same price and prize structure.
 - c. Pull-tab games which confer a right to participate in a drawing for additional prizes may not be conducted unless a surety bond in the amount of \$250,000 is posted.
 - d. A permittee may buy pull-tabs directly from the manufacturer that does not have a pull-tab distributors license, if permission is first obtained from the Department.
34. All the following statements regarding a multiple-beneficiary permittee are true except:
[References: AS 05.15.145; AS 05.15.080; AS 05.15.180(g); 15 AAC 160.310]
- a. Up to ten municipalities or qualified organizations may jointly apply for a multiple-beneficiary permit.
 - b. The holders of a multiple-beneficiary permit may award a maximum in prizes each year of \$2,000,000 times the number of holders of the permit for activities other than bingo that are authorized under this chapter.
 - c. The holders of the multiple-beneficiary permit shall jointly file reports with the Department that comply with the reporting requirements imposed on operators and each organization shall file the quarterly and annual reports required under AS 05.15.080.
 - d. A multiple-beneficiary permittee is required to have financial statements prepared by a CPA that present financial position, results of operations and cash flows of the gaming operations, and notes to the financial statements in accordance with generally accepted accounting principles.
35. Which of the following is not an authorized expense? [Reference: 15 AAC 160.995(3)]
- a. Snack bar expenses at the gaming site.
 - b. Equipment purchased for use in games.
 - c. Advertising for games.
 - d. Utility costs for gaming activity.

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36. Regarding the requirement to file an amended permit application, which of the following statements is **false**? [References: 15 AAC 160.070; 15 AAC 160.075]
- a. A permittee must file an amended application if there is a change in its mailing address, to replace a member in charge who resigns, to add a new gaming activity, to add a registered vendor, or to change or add a location where the permittee sells pull-tabs.
 - b. An amended application must be filed with the Department within 10 days after the change and on a form provided by the Department.
 - c. Permittee members may sell raffle tickets if the permittee submits an amended application to add raffle activity at least 10 days prior to starting to sell the tickets, so long as the raffle drawing is held after the permit is issued.
 - d. A permittee, a registered vendor, and a licensee must maintain a current mailing address and a current address for each location at which bingo or pull-tab activities are conducted and at each location where gaming records are maintained.
37. Which of the following statements about working with an operator is **true**? [Reference 15 AAC 160.190; 15 AAC 160.220; 15 AAC 160.600]
- a. When a permittee contracts with an operator, the prize limitations for both bingo and all activities other than bingo are reduced.
 - b. If a permittee terminates a contract with an operator for non-use of the permit, shows that operator did not conduct gaming for the permittee, and receives approval from the Department, the permittees prize limits are not reduced.
 - c. If the manager of gaming is a manager for more than one permittee during a calendar year, the manager must obtain an operators license and the permittees with whom the manager works are subject to reduced prize limitations.
 - d. All of the above.
38. Which of the following statements about a multiple-beneficiary permit is **true**? [Reference AS 05.15.145; 15 AAC 160.361]
- a. A multiple-beneficiary permittee may not allocate to on individual member permittee more than the annual prize limit for a municipality or qualified organization under AS 05.15.180(g) or 15 AAC 160.600(a).
 - b. Each member must be actively involved in the gaming activities conducted by the multiple-beneficiary permittee, including management oversight, policy setting, and authorization of expenditures.
 - c. The results of an action taken against a multiple-beneficiary permittee apply to the individual permits of those members of the multiple-beneficiary permittee who were members at the of the violation that was the subject of the action.
 - d. All of the above.
39. Which of the following statements is **true**? [Reference 15 AAC 160.110]
- a. If a permittee's renewal application is substantially complete and is received before December 15 of the year before the calendar year for which the permit is sought, and the Department issues a temporary permit, the department is required to issue a permit by February 15 of the new license year.
 - b. If a permit application, other than an application for renewal, is denied, the applicant may request an informal conference within 30 days after the mailing of the notice of denial.
 - c. If a permit application, other than an application for renewal, is denied, the applicant may request an informal conference within 30 days after the mailing of the notice of denial and, if the decision upholds the denial, the decision may not be appealed.
 - d. All of the above.

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40. Regarding gaming activity during a period of delinquency, which of the following statements is **true**?
[Reference 15 AAC 160.963.]
- a. A permittee must discontinue all activity under AS 05.15 if a report is delinquent, even if no notice is received from the Department.
 - b. With agreement from the Department for extended payment of an undisputed fee, tax, penalty, or interest, a permittee may continue to conduct gaming activity pending final payment.
 - c. An operator may continue to conduct gaming for a permittee that has not filed a timely report.
 - d. Both (a) and (b).
41. When may a permittee loan or transfer its gaming permit to another organization or group?
[Reference: AS 05.15.040]
- a. At no time, since a permit is not transferable.
 - b. When the permit holder reaches its maximum prize award limitations.
 - c. When the permit holder has its permit suspended.
 - d. When both organizations agree on the transfer or loan of the permit and notify the Department.
42. The Annual Financial Statement is required of which of the following:
[Reference: AS 05.15.080(b)]
- a. All permittees.
 - b. All permittees which filed one or more quarterly reports.
 - c. All permittees which had gross receipts of \$50,000 or more.
 - d. All permittees which had net proceeds of \$20,000 or more.
43. If a permittee fails either to fill a member-in-charge vacancy or notify the Department of a change in members in charge within six months, the permit is: [Reference: AS 05.15.112(e)]
- a. Suspended for six months.
 - b. Suspended for one year.
 - c. Suspended until the position is filled by a person who meets the requirements and the Department is notified of the change.
 - d. Revoked.
44. A permit or license applicant may start activity when: [Reference: 15 AAC 160.110(b)]
- a. The completed application is filed with the appropriate fee.
 - b. The local jurisdiction does not object within 15 days of its receipt of the application.
 - c. The Department acknowledges receipt of the application and fee.
 - d. The permit or license is received and posted at the location of the activity.
45. Which of the following is **false**?
[Reference: 15 AAC 160.470]
- a. For purposes of 15 AAC 160.480(a)(3), a coin in a coin board is valued at face value, unless the coin comes with a recent certified value statement from a recognized coin dealer.
 - b. A permittee, operator, or registered vendor may use a pull-tab dispensing device, with prior approval from the Department, to dispense pull-tab games, but shall prohibit players from having direct access to the device.
 - c. Unclaimed coins in a coin board must be awarded to the player who buys the last ticket to close out the game, and house rules must govern distribution of any prize behind an unclaimed coin that is awarded to the buyer of the last ticket.
 - d. A permittee, operator, or registered vendor may not sell pull-tabs to an employee, an officer, a director, a member in charge, an alternate member in charge, a manager of gaming, a person who has access to pull-tab game information or accounting records, or a related party.

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46. Which of the following correctly completes the following statement: "A permittee that receives permission from the Department under AS 05.15.160(b) to hold net proceeds for a period longer than one year must". . . [Reference 15 AAC 160.822]
- a. account for the net proceeds and earnings each year when the permittee files its annual financial statement.
 - b. spend the net proceeds and earnings within the time period specified in its application under AS 05.15.150(b) and approved by the Department.
 - c. notify the Department of any change in circumstances or intention from the original and notify the department of when and how the net proceeds and earnings are spent.
 - d. All of the above.
47. Which of the following statements regarding Calcutta pools is **true**?
[Reference AS 05.15.690(46); 15 AAC 160.715]
- a. A "Calcutta pool" is a game of chance where a prize of money is awarded from a pool of wagers on a contest of skill limited to amateur and professional sporting events, other than horse racing, in the state in which those who wager bid at auction for the exclusive right to purchase or wager upon a particular contestant or entrant in the event.
 - b. A separate permit must be obtained for each Calcutta pool; a bidder in a Calcutta pool auction must be physically present at the auction and must personally make all bids; house rules must clearly explain how a Calcutta pool will be conducted; and the permittee must separately report each Calcutta pool to the Department.
 - c. A permittee may not pay any portion of the net proceeds from a Calcutta pool to the person who authorizes the permittee to conduct a Calcutta pool, and may not pay for the right to conduct a Calcutta pool.
 - d. All of the above.
48. Which of the following statements about the conduct of the sale of pull-tabs is **false**?
[Reference 15 AAC 160.470.]
- a. To protect the best interests of the public, a pull-tab series with a prize for the last pull-tab sold may not be combined with another series, unless the game to which it is added also has a last pull-tab sold feature.
 - b. The sales price for a pull-tab may not exceed \$2, and a winner of a pull-tab prize of less than \$50 may use the prize to purchase additional pull-tabs without receiving cash or a check for the amount of the prize.
 - c. A pull-tab prize of \$50 or more shall be paid by cash or check; a permittee, operator or registered vendor shall verify the identity of the individual redeeming winning pull-tabs of \$50 or more; and a permittee, operator or registered vendor shall deface or punch all winning pull-tabs of \$50 or more immediately after redemption.
 - d. To close a pull-tab series, a permittee may use pull-tabs from the series as door prizes, sell from the series at a discount, or offer a prize for the last pull-tab sold in the series.
49. Concerning the operation of pull-tab games, which of the following statements is **false**?
[Reference: AS 05.15.187]
- a. A winner of a pull-tab prize of \$50 or more must complete a prize receipt approved by the Department.
 - b. Pull-tabs may be sold to a person who is at least 19 years of age.
 - c. An owner, manager or employee of a person holding a permit, license or vendor registration may not purchase a pull-tab from a pull-tab series that was manufactured, distributed or sold by the permittee, licensee or vendor.
 - d. Pull-tab winner records must be kept for two years if gaming gross receipts exceed \$100,000.

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2013 Permittee Test**

50. Which of the following questions about managers or members in charge and alternate members in charge is **false**? [Reference AS 05.15.112; 15 AAC 160.365; 15 AAC 160.970]
- a. If a member in charge or alternate member in charge is not actively carrying out the responsibilities of a member in charge, the permit is suspended until the Department receives an amended application identifying a member in charge and the new member in charge has passed the test required by AS 05.15.112(a).
 - b. A multiple-beneficiary permittee, and a permittee that engages in pull-tab sales or bingo under a self-directed permit, must designate the person who is its manager of gaming and must notify the Department within 10 days of a designation of a new manager of gaming.
 - c. A multiple beneficiary permittee's or permittee's designation of a person as its manager of gaming prevents the Department from finding a different person to be the actual manager of gaming for the permittee.
 - d. If a permittee's member in charge or sole alternate member in charge resigns or is no longer able to serve as member in charge or alternate member in charge, the permittee has six months to replace the member in charge or alternate member in charge with a person who meets the requirements of this section and to notify the Department of the replacement.

The following questions (51-60) are based on the results of gaming activities as shown in the accompanying annual financial statement. Use this information to answer the questions and mark the correct answers on the answer sheet.

51. The annual financial statement must be accompanied by which of the following?
- a. A copy of the prior-year's December 31 bank statement.
 - b. A copy of the current-year's December 31 bank statement.
 - c. Reconciliations of the bank statements to the gaming account records.
 - d. All of the above.

For Schedule C:

52. The bingo rent expense is:
- a. \$1,600
 - b. \$2,400
 - c. \$2,950
 - d. \$3,000
53. The pull-tab purchase expense is:
- a. \$1,700
 - b. \$2,150
 - c. \$2,250
 - d. \$4,015
54. Total expenses for both activities are:
- a. \$23,545
 - b. \$27,650
 - c. \$33,055
 - d. \$56,000

**Department of Revenue
2013 Permittee Test**

For Schedule AP:

55. Presume that net proceeds donations of \$5,700 are reported in Block 20. What is the year-end balance to report in Block 23?
- a. \$20,500
 - b. \$30,555
 - c. \$33,055
 - d. \$36,555
56. Pull-tab adjusted gross income is:
- a. \$23,000
 - b. \$26,500
 - c. \$30,100
 - d. \$49,500
57. Bingo gross receipts are:
- a. \$29,000
 - b. \$44,500
 - c. \$64,000
 - d. \$113,000
58. The amount of the 1% additional fee in block 11 is:
- a. \$98
 - b. \$331
 - c. \$546
 - d. \$1,660
59. Presume that the prior year gaming account balance (Block 15) is \$3,000 and that all net proceeds for the year were deposited during the year. What is the amount to be reported in block 19?
- a. \$23,545
 - b. \$29,265
 - c. \$33,255
 - d. \$36,255
60. Total net proceeds in Column I are:
- a. \$16,225
 - b. \$16,830
 - c. \$33,055
 - d. \$55,600

State of Alaska
Games of Chance and Contests of Skill
2012 Permittee Annual Financial Statement
AS 05.15.080(b)

Dept Use Only FSN:

Due: March 15, 2013

This form is also available on the Internet at www.tax.state.ak.us/forms.asp

Federal EIN	Permit Number	Organization Name
Mailing Address		City, State, Zip
Telephone Number	Fax Number	E-mail Address

2013 Permittee Test
Attachment Page 1
Sample

CALCULATION OF ADDITIONAL FEE

1. Gross receipts from operator/MBP activity report (Schedule AO, column A, line 10)	1	
2. Gross receipts from permittee activity report (Schedule AP, column I, line 1)	2	177,000
3. Gross receipts from vendor activity report (Schedule AV, column A, Total)	3	
4. Total gross receipts from all activities (add lines 1, 2, and 3)	4	177,000
5. Net proceeds from operator/MBP activity report (Schedule AO, column F, line 10)	5	
6. Net proceeds from permittee activity report (Schedule AP, column I, line 6)	6	33,055
7. Net proceeds from vendor activity report (Schedule AV, column J, Total)	7	
8. Total net proceeds from all activities (add lines 5, 6, and 7)	8	33,055
9. Expenses exceeding the limitations of AS 05.15.160 (c) and (d), and bingo prizes exceeding the limitations of 15 AAC 160.600(c). See Page 2 of the Instructions	9	
10. Add lines 8 and 9	10	33,055

If total gross receipts on line 4 are less than \$20,000, stop here and go to line 15. NO FEE IS DUE.

11. FEE: Multiply line 10 by 1%	11	331
12. Penalty for late payment (1% per 30 day period or fraction of a period, not to exceed 25% of the fee on line 11)	12	
13. Interest. See Page 2 of the Instructions	13	
14. Total amount due (add lines 11, 12, and 13)	14	Amount you owe 331

GAMING ACCOUNT BALANCE

15. Prior year balance of ALL Games of Chance and Contests of Skill checking and savings accounts	15	3,000
16. Net Proceeds (Page 1, line 8)	16	33,055
17. Interest earned on Games of Chance and Skill checking and savings accounts	17	200
18. Other Deposits and Increases (Schedule F, line 4)	18	
19. Total (add lines 16, 17, and 18)	19	33,255
20. Total Donations of net proceeds (Schedule E)	20	5,700
21. Other Disbursements and Reductions (Schedule F-1, line 4)	21	
22. Total reductions to checking and savings accounts (add lines 20 and 21)	22	5,700
23. Year-end balance of All Games of Chance and Skill checking and savings accounts(add lines 15 and 19, subtract line 22).....	23	30,555

We declare, under penalty of unsworn falsification, that we have examined this report, including accompanying schedules and statements, and, to the best of our knowledge and belief, it is true and complete.

Member in Charge or Agent Signature / Date X	Printed Name
President or Treasurer Signature / Date X	Printed Name
Paid Preparer's Signature / Date X	Printed Name
Firm Name	Firm Address, City, State, Zip

DEPT USE ONLY PMD:

**Attach a copy of your December 31, 2011, and
 December 31, 2012 bank statements and bank reconciliations**

DEPT USE ONLY VALIDATION

2012 Permittee Annual Financial Statement

Permit Number	Permittee Name
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SCHEDULE AP: PERMITTEE ACTIVITY REPORT

Description	Column A Bingo ⁽³⁾	Column B Pull-Tabs ⁽³⁾	Column C Raffles	Column D Other (Specify)	Column E Other (Specify)	Column F Other (Specify)	Column G Other (Specify)	Column H Other (Specify)	Column I Total <small>(to page 1, line 2)</small>
1. Gross Receipts	64,000.00	113,000.00							177,000.00
2. Taxes									
3. Cost of Prizes	33,900.00	86,500.00							120,400.00
4. Adj Gross Income ⁽¹⁾	30,100.00	26,500.00							56,600.00 <small>(to page 1, line 8)</small>
5. TOTAL EXPENSES	13,270.00	10,275.00							23,545.00
6. NET PROCEEDS ⁽²⁾	16,830.00	16,225.00							33,055.00 <small>(to page 1, line 6)</small>

⁽¹⁾ Subtract lines 2 and 3 from line 1.

⁽²⁾ Subtract line 5 from line 4.

⁽³⁾ Accrual accounting required after Calendar Year 2002.

SCHEDULE C: GAME-RELATED EXPENSES

Expenses	Bingo	Pull-Tabs	Raffles	Other (Specify)	Total				
1. Rental of Facility	2,400.00	4,500.00							3,900.00
2. Other Facility Costs	2,000.00								2,000.00
3. Contract / Pro. Services									
4. Accounting	550.00	375.00							925.00
5. Wages	3,200.00	2,150.00							5,350.00
6. Payroll Taxes	320.00	215.00							535.00
7. Pull-Tab Tax Paid		785.00							785.00
8. Cost of Pull-Tab Games and Bingo Cards (Sch C-1)	3,200.00	2,250.00							5,450.00
9. Advertising									
10. Equipment Purchases									
11. Depreciation									
12. Door Prizes	1,600.00	0.00							1,600.00
13. Other Expenses									
14. TOTAL EXPENSES ⁽⁴⁾	13,270.00	10,275.00							23,545.00

⁽⁴⁾ To Schedule AP line 5.