

Instructions for 2014 Alaska Multiple-Beneficiary Permittee Quarterly Report

GENERAL INSTRUCTIONS

WHO MUST FILE

All MBPs shall file a report for each calendar quarter in which an activity was conducted.

DUE DATE OF REPORT

File the report with the Department by the last business day of the month following each calendar quarter in which an activity was conducted.

WHO MUST SIGN

The report must be signed, under penalty of unsworn falsification, by the member in charge. If someone is paid to prepare the report, the paid preparer must also sign and date the report and provide the name and address of his or her firm.

WHERE TO SEND THE REPORT

Mail the report to:

TAX DIVISION-GAMING GROUP
ALASKA DEPARTMENT OF REVENUE
PO BOX 110420
JUNEAU, ALASKA 99811-0420

or deliver to the 333 Willoughby Ave., 11th Floor, State Office Building, in Juneau, Alaska.

INFORMATION TO INCLUDE

The report must include, for each activity conducted during the quarter, the type(s) of activity conducted, the amount of gross receipts, the amount of authorized expenses, the value of prizes awarded, the amount of net proceeds paid, and other information the Department requires; a completed Internal Revenue Service Form 941; and a copy of the MBP's employer contributions and wage report submitted to the Department of Labor for the quarter.

BINGO AND PULL-TAB REPORTING

Note that regulation requires accrual accounting to report bingo and pull-tab activity, but this requirement applies only to the annual financial statement. The MBP need not convert from the cash basis or modified cash basis for the quarterly reports. The MBP may wish to consult an accounting professional to prepare the books before starting the annual financial statement. See 15 AAC 160.830.

INFORMATION TO PROVIDE TO THE PERMITTEE MEMBERS

The MBP must provide each permittee member with Schedule A, Activity Report by Permittee, with the permittee member's allocable amounts. Each permittee member must receive a check for its quarterly net proceeds no

later than the end of the month following the end of each calendar quarter.

GENERAL ORDER FOR COMPLETION OF SCHEDULES FOR MULTIPLE-BENEFICIARY PERMITTEE (MBP) QUARTERLY REPORT

Do not fill in the forms for the Quarterly Report until you have read all the instructions.

Caution: Game-related expenses and bingo prizes are limited on an annual basis. Refer to Alaska law for specific limitations. Detailed instructions about the limitations are included with the instructions for the MBP Annual Report. Though these are annual limitations, observance of the limitations during each quarter may prevent the need for payment of additional net proceeds in later quarters or at year-end.

Some schedules rely on computations from other schedules and cannot be correctly completed until that schedule has been completed. The following steps outline the general order for completion of the Quarterly Report and supporting schedules.

Detailed instructions for preparation of each schedule are included in this pamphlet. If you have questions about the forms, please refer to the instructions for each form.

Step No. 1. Complete Schedule A, Activity Report by Permittee, Columns A through I, lines 1,2, 3 and 4 (Gross Receipts, Taxes, Prizes and Adjusted Gross Income) for the total gaming activity of the MBP and then for each permittee member. The remaining lines of this schedule will be completed after other schedules are done.

Step No. 2. Complete Schedule C-1, Cost of Pull-Tab Games, (for self-directed and vendor sales) and Bingo Cards for the total gaming activity of the MBP.

Step No. 3. Complete Schedule AV, Vendor Activity Report, if the MBP contracted with a registered vendor during any part of the year, then complete Column C of Schedules A and C for the vendor sales. The vendor column of Schedule C-1 computes the total cost of pull-tab games delivered to all vendors; report the pull-tab game expense for each vendor on the lines provided.

Step No. 4. Complete Schedule C, Game-Related Expenses, lines 8 through 21, for the total gaming activity of the MBP and for each member permittee.

Caution: Expenses and bingo prizes may be limited on an annual basis; refer to Alaska law for specific limitations.

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Step No. 5. Complete Schedule A, lines 5 and 6, Columns A through I, for the total gaming activity of the MBP and then for each permittee member.

Step No. 6. Complete Schedule D, Pull-Tab Attachment.

Step No. 7. Complete Schedule E, Payments to Permittees. If additional payments are made when the report is filed, include those payments on Schedule E.

Step No. 8. Complete Schedule A, line 7 for the total gaming activity of the MBP and then for each permittee member.

Step No. 9. Complete Page 1 of the MBP Quarterly Report.

SPECIFIC INSTRUCTIONS

PAGE 1

MBP INFORMATION AND REPORT PERIOD

Enter the MBP name, permit number, and federal EIN and then check off the quarter for which this report is submitted in the spaces provided.

PERMITTEE MEMBER INFORMATION

Enter the permit number and name of each permittee member in the spaces provided.

Columns A through F. Enter the total gross receipts, Federal Excise tax, prizes, adjusted gross income, game-related expenses and net proceeds for all gaming activities conducted for each permittee member from Schedule A (as prepared for each permittee member), Column I, on the appropriate line of Page 1 for each permittee member.

Column G. Enter the total net proceeds paid to each permittee member from Schedule A, line 7, Column I.

SCHEDULE A

ACTIVITY REPORT BY PERMITTEE

Prepare a separate Schedule A for the total activity of the MBP and one for each permittee member. Prepare one Schedule A to report the total gaming activity of the MBP. Then prepare a separate Schedule A for each member permittee showing the member's allocable share of each item.

Gaming Activity Columns. For activities other than bingo, pull-tabs, and raffles, specify the type of activity, as printed on the permit, at the top of the column in the space provided.

SCHEDULE A

ACTIVITY REPORT BY PERMITTEE FOR THE TOTAL ACTIVITY OF THE MBP

Check the box on the Schedule A to indicate that this form reports the *total activity of the MBP*. Do not enter a permittee member name or permit number on this form.

Pull-tab Sales by Registered Vendors. Vendor sales of pull-tabs are reported on Schedule AV and carried forward to Schedule A. See separate instructions for Schedule AV.

Line 1, Gross Receipts. Enter the total receipts of the MBP for each gaming activity on line 1. Enter the sum of the receipts from all gaming activities in Column I.

Total Gross Receipts when sales tax is imposed by the municipality: Sales tax collected is not part of the sales price of the gaming device (for example, a pull-tab or bingo card). This is money owed to the municipality, not income from the gaming activity. Do not include this amount in Column A. If the sales tax is not collected as a percent of the ideal sales price (\$1.00 x 4% tax = .04 + \$1.00 = \$1.04 that should be collected but only \$1.00 was collected,) the sales tax paid to the municipality will reduce the gross revenue on line 1 (ideal sales price of \$1.00 - .04 = .96 gross revenue from the sale of the pull-tab). Do not include the tax paid to the municipality as an expense when the check is issued. The money was collected from the purchasers of the pull-tabs or bingo cards and is simply being forwarded to the municipality.

Line 2, Federal Excise Tax. Enter the amount of excise tax paid on gross receipts by the MBP for each gaming activity on the applicable line. Enter the sum of taxes paid for all gaming activities on line 2, Column I.

3% pull-tab tax. Do not include the 3% pull-tab tax paid when the games were purchased. Enter the pull-tab tax paid on Schedule C, line 14

Sales Taxes: Do not include sales taxes with the taxes reported on line 2. Please refer to the discussion for line 1, Gross Receipts.

Line 3, Cost of Prizes. Enter the cost of prizes awarded by the MBP for each gaming activity in the applicable column of line 3. (See caution below regarding bingo prizes). DO NOT include any donated prizes (but keep in mind that donated prizes are part of the overall annual prize limits). Enter the sum of prizes awarded from gaming receipts for all activities on line 3, Column I.

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Caution: The annual prize payout for bingo may not exceed 85 percent of the gross receipts from the bingo activity. If the total annual payout is over this limitation, the excess will not be allowed as a deduction from gross receipts to compute net proceeds due to the permittees; however, all prizes paid must be reported.

Line 4, Adjusted Gross Income. Subtract Federal Excise Tax (line 2) and Cost of Prizes (line 3) from Total Gross Receipts (line 1) and enter the result on line 4 for each activity. Enter the sum of Adjusted Gross Income (line 4) for all activities on line 4, Column I.

Line 5, Game-Related Expense. Enter the total expense for each activity from Schedule C (MBP Total Activity), line 21. Enter the sum of all game-related expenses on line 5 for each gaming activity. Enter the sum of game-related expenses for all activities on line 5, Column I.

Caution: Game-related expenses may be limited on an annual basis; please refer to the instructions for Schedule C.

Line 6, Net Proceeds. Subtract Game-Related Expenses (line 5) from Adjusted Gross Income (line 4) and enter the result on line 6 for each activity. Enter the sum of Net Proceeds for all activities on line 6, Column I.

SCHEDULE A **ACTIVITY REPORT BY PERMITEE FOR EACH PERMITEE MEMBER**

Enter the permittee member name and permit number in the spaces provided on additional Schedules A for each permittee member. Enter the MBP information on each of the forms.

Member Interest in Gaming Activity. Enter the permittee member's share of gross receipts, federal excise tax, prizes and game-related expenses for the period. If a new member permittee was added during the quarter, the participation share for each member must be adjusted ratably for the period.

Allocation Procedures: Compute each permittee member's share of receipts, federal excise tax, prizes and expenses based on the member's percentage interest in the gaming activity. The same percentage must be used for all components of net proceeds. A permittee member cannot be allocated more than the maximum annual prize limit for pull-tabs or for other gaming activities. If there was a change in the permittee member's interest during the year, compute that member's share for each short period. Retain computations of the allocable shares with the MBP's permanent records.

Line 1, Gross Receipts. Enter the allocable gross receipts for each permittee member on the applicable Schedule A and on Page 1, Column A, on the line designated for this permittee member.

Line 2, Federal Excise Tax. Enter the allocable excise tax for each permittee member on the applicable Schedule A and on Page 1, Column B, on the line designated for this permittee member.

Line 3, Cost of Prizes. Enter the allocable cost of prizes for each permittee member on the applicable Schedule A and on Page 1, Column C, on the line designated for this permittee member.

Line 4, Adjusted Gross Income. Subtract Federal Excise Tax (Line 2) and Cost of Prizes (Line 3) from Total Gross Receipts (Line 1) and enter the result on Line 4 for each activity. Enter the sum of Adjusted Gross Income for all activities on line 4, Column I and on Page 1, Column D, on the line designated for this permittee member.

Line 5, Game-Related Expense. Enter the allocable expense for each activity for each permittee member on the appropriate lines. Retain computations of the allocable shares with the MBP's permanent records. Enter the sum of all game-related expenses on line 5, Column I, and on Page 1, Column E, on the line designated for this permittee member.

Line 6, Net Proceeds. Subtract Game-Related Expenses (Line 5) from Adjusted Gross Income (Line 4) and enter the result on line 6 for each activity. Enter the sum of Net Proceeds for all activities on line 6, Column I, and on Page 1, Column F, on the line designated for this permittee member.

Enter the total net proceeds paid to the member permittee for the current quarter on line 7. The amount reported should include all payments of net proceeds for the current quarter, even those made after the end of the quarter. Do not include net proceeds paid for the prior quarter.

SCHEDULE AV **VENDOR ACTIVITY REPORT**

Use this form to report all sales of pull-tabs by registered vendors (under AS 05.15.188) on behalf of the MBP. Note that vendor activity reported on Schedules AV and C-1 carries forward to Schedules A and C. Use additional forms if the MBP had more than five vendors in the quarter.

Note: If the MBP conducts other gaming activities during the year, in addition to vendor activity, only expenses directly related to the vendor sales that were incurred by

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the permittee, should be entered on Schedule AV. General gaming expenses, such as the permit application fees, should be entered on Schedule C; the vendor registration fee is reported as an "Other Vendor Expense" in Column H.

Vendor Information. Enter the name and ABC license number of each registered vendor on the lines provided.

Column A, Gross Receipts. Enter the *ideal gross receipts* for all games delivered to each vendor on the appropriate line. Enter total ideal gross, not the amount of payment received from the vendor. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. Enter the total gross receipts for all vendors on the Grand Total line. If there were five or fewer vendors during the quarter, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. Also enter this Grand Total amount on Schedule A, line 1, Column C.

Gross receipts when sales tax is imposed by the municipality: If the municipality in which the MBP conducts gaming activity imposes a sales tax on the sale of pull-tabs and requires the tax to be paid on the ideal sales price, the ideal gross must be reduced by the amount of sales tax paid. If the vendor pays the sales tax from his funds, the MBP will report the ideal gross receipts.

Column B, Taxes. Enter taxes paid (such as the federal excise tax on the sale of pull-tabs) on games delivered to each vendor on the appropriate line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. If there were five or fewer vendors during the quarter, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. Also enter this Grand Total amount on Schedule A, line 2, Column C.

Column C, Prizes. Enter the total *ideal prize amount* for all games delivered to each vendor on the appropriate line. Enter ideal prizes, not the actual prizes paid out by the MBP's vendor(s). Enter the ideal prizes for the first five vendors on the Subtotal line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. Enter the total ideal prizes amount for all games delivered to vendors on the Grand Total line. If there were five or fewer vendors during the year, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. (The total amount entered here is part of the MBP's total non-bingo prize limitation for the year.) Also enter this Grand Total amount on Schedule A, Column C, line 3 of the MBP total activity report.

Column D, Adjusted Gross Income. Subtract Columns B and C from Column A and enter the difference in Column D for each vendor. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. Enter the total adjusted gross income for all vendors on the Grand Total line. If there were five or fewer vendors during the quarter, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. Enter this Grand Total amount on Schedule A, Column C, line 4 of the MBP total activity report.

Column E, Vendor Compensation. Enter the total paid to each vendor on the appropriate line. Enter the total vendor compensation for all vendors on the Subtotal line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. Enter the total vendor compensation for all vendors on the Grand Total line. If there were five or fewer vendors during the year, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. Also enter this Grand Total amount on Schedule C, Column C, line 18 of the MBP total activity report.

Column F, Cost of Pull-Tab Games. Enter the cost of all pull-tab games delivered to each vendor during the quarter in Column F on the appropriate line. Enter the cost of pull-tab games delivered to the first five vendors on the Subtotal line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. Enter the total cost of pull-tab games delivered to all vendors on the Grand Total line. If there were five or fewer vendors during the quarter, the figure on the Subtotal line should agree with the amount entered on the Grand total line. The amount entered on the Grand Total line should agree with the amount entered on Schedule C-1, line 5.

Column G, Pull-Tab Tax Paid. Enter the 3% tax paid on those games in Column F on the appropriate line. Enter the total taxes paid to the first five vendors on the Subtotal line. If there were more than five vendors during the quarter, attach as many additional pages as necessary. Enter the total 3% tax paid for all vendors on the Grand Total line. If there were five or fewer vendors during the quarter, the figure on the Subtotal line should agree with the amount entered on the Grand total line. Also enter the amount on the Grand Total line on Schedule C, Column C, line 14.

Column H, Other Vendor Expenses. Vendor endorsement fees and other expenses incurred in connection with each vendor should be entered here. If the MBP conducts only vendor activity during the year, the permit fee, vendor registration fees, 1% additional fee and any other gaming expenses may be included here. Enter total "other vendor" expenses incurred as the result of contracting with the first

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five vendors on the Subtotal line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. If there were five or fewer vendors during the quarter, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. Also enter the amount on the Grand Total line on Schedule C, Column C, line 20 of the MBP total activity report.

Column I, Total Expense. Add Columns E through H and enter the total in Column I for each vendor on the appropriate line. Enter the total expense for the first five vendors on the Sub Total line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. If there were five or fewer vendors during the quarter, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line. Do not transfer the amount on the Grand Total line to any other form. However, the Grand Total amount in Column I should agree with Schedule C; Column C, line 21.

Column J, Net Proceeds. Subtract Column I from Column D and enter the result in Column J for each vendor. Enter the total net proceeds for the first five vendors on the Subtotal line. If there were more than five vendors during the quarter, attach as many additional pages of Schedule AV as necessary. If there were five or fewer vendors during the quarter, the amount entered on the Subtotal line should agree with the amount entered on the Grand Total line.

Allocation of Vendor Sales to Permittee Members: Enter each permittee member's allocable share of the Grand Total of pull-tab sales by vendor(s) on Schedule A, Activity Report by Permittee. Enter the allocable share of Grand Total gross receipts (Column C, line 1), taxes (Column C, line 2), cost of prizes awarded (Column C, line 3), adjusted gross income (Column C, line 4), total expenses (Column C, line 5), and net proceeds (Column C, line 6), in Column C on the appropriate line of Schedule A for each permittee.

SCHEDULE C: **GAME-RELATED EXPENSES**

Prepare a separate Schedule C for total activity of the MBP. Then prepare separate Schedules C for each member permittee showing the member's allocable share of each expense.

Authorized Expenses. Remember that expenses are allowed only if they are ordinary, necessary and reasonable, and directly relate to the operation of the authorized games.

Unauthorized Expenses. Only ordinary, necessary and reasonable gaming expenses may be deducted. Rental fees

and lease agreements that provide exorbitant returns to the owner or lessor of the property, and contractual agreements that provide exorbitant compensation for individuals violate statute and regulation. They may be cause for suspension, revocation or denial of the MBP permit.

Alaska gaming laws identify other unauthorized expenses.

Expenses That Relate To More Than One Activity. If the MBP conducted more than one type of gaming activity and cannot determine the cost related to each activity, allocate the expense among the gaming activities. Any reasonable method is acceptable.

Line 8, Rent of Facility. Include direct costs for rent of the facility on line 8. If the facility is used for more than one gaming activity, then the expense must be allocated among the activities.

As with all other expenses, only ordinary, necessary and reasonable expenses of the games may be deducted. Rental fees and lease agreements that provide exorbitant returns to the owner or lessor of the property violate statute and regulation. They may be cause for suspension, revocation or denial of the MBP permit.

Lines 9 through 20. Enter the expenses incurred for each gaming activity conducted by the MBP. See specific line instructions that follow.

Line 15, Cost of Pull-Tab Games and Bingo Cards. Pull-tab games and bingo cards are purchased by the MBP. The amounts to enter on line 15 are computed on Schedule C-1.

Line 16, Advertising. The total amount of authorized expense that may be deducted for advertising is limited to five percent of the permittee's adjusted gross income from gaming activities. *Any excess must be reported, but is non-deductible for the annual computation of net proceeds due member permittees.*

Line 17, Equipment Purchases. Equipment purchased with gaming funds may be treated as a current expense. Equipment purchased with gaming funds becomes the property of the permittee members and must be returned to, or purchased from, the permittee members upon termination of the MBP or upon withdrawal of a member from the MBP. An MBP may also depreciate personal property, computer software and MBP-owned improvements to leased property used in a gaming activity. **See 15 AAC 160.790.**

Line 20, Other Expenses. Specify the type of expense or attach a detailed schedule (with a description and amount for each type of expense) to support the amount entered on

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this line. The cost of non-alcoholic refreshments given free of charge during authorized games of chance and skill are included here.

Expense Limitation. Total expenses are limited on an annual basis. If the total expenses for a specific gaming activity exceed the allowed limitation, any amount over the limitation is nondeductible for computing the net proceeds that must be paid to each member permittee and the net proceeds on which the 1% additional fee must be paid. Although the limitation is not applied each quarter, the general limitation should be considered to avoid nondeductibility of expenses. See 15 AAC 160.830(g) for a possible remedy for excess expenses.

Note: *Expenses are limited to amounts actually paid when the actual expense is less than the maximum allowed by Alaska law.*

Pull-Tab Activity: Total expenses that may be deducted for a pull-tab activity on an annual basis may not exceed 70 percent of the annual adjusted gross receipts from pull-tabs. All expenses must be reported, but excess expenses are not deductible for the annual computation of net proceeds due member permittees.

Calcutta Pool Activities: The total amount of expenses that may be incurred and prizes that may be awarded in connection with a Calcutta pool may not exceed 50 percent of the pool of wagers. This limitation applies to each Calcutta pool conducted during a permit year.

Other Gaming Activities: Authorized expenses that may be deducted for a gaming activity other than pull-tabs and Calcutta pools, may not exceed 90 percent of the annual adjusted gross income from that activity. All expenses must be reported but excess expenses are not deductible for the annual computation of net proceeds due to member permittees.

SCHEDULE C-1: COST OF PULL-TAB GAMES AND BINGO CARDS

The pull-tab portion of Schedule C-1 is used to determine the cost of pull-tab games for both self-conducted sales on Schedule C and registered vendor sales on Schedule AV.

Note: It is not necessary to prepare a separate Schedule C-1 for each permittee member. Total expenses are allocated to permittee members on Schedule A according to each permittee member's share of net proceeds.

Cost of Pull-Tab Games:

Inventory Method. Check the box for the method used to report pull-tab inventory. These instructions address the

computation of the cost of pull-tab games using the cost of *unopened games* for beginning and ending inventory. If the MBP's current inventory procedures compute the cost of inventory with a more precise method (such as percentage of completion of individual games), that method may be used for reporting purposes. The method used must be consistent from one year to the next.

Inventory Records. Both beginning and ending inventory records must be kept with all other accounting records. Beginning and ending inventory must *list unopened games by the State ID Stamp Number and related cost of the game.* Other information may be retained for your own use.

Line 1, Cost of inventory of unopened games at beginning of quarter. Enter the opening inventory amount for self-directed activity and vendor activity in the appropriate column. In the first quarter in which the MBP conducts gaming activities, the beginning inventory is zero. In subsequent quarters, the cost of beginning inventory is the ending inventory from the prior quarter.

Line 2, Purchase of pull-tab games. Report the cost of all pull-tab games purchased during the current quarter in the appropriate column.

Line 4, Cost of inventory of unopened games at the end of the quarter. Enter the cost of games that remain unopened (games not yet placed in play) at the end of the quarter on line 4, in the appropriate column. If the MBP's current inventory procedures compute inventory of unused games with a more precise method (such as percentage of completion of individual games), that method may be used for reporting purposes. The method used must be consistent from one year to the next. Check the box for the method used to report pull-tab inventory.

Line 5, Cost of Pull-Tab Games. For each column, subtract line 4 from line 3. This is the cost of pull-tab games placed in play for that activity. Enter the result(s) on line 5 and record on Schedule C, line 15. For vendor pull-tab games, line 5 should agree with the Column F Grand Total on Schedule AV.

Cost of Bingo Cards:

Inventory Records. Both beginning and ending inventory records must be kept with all other accounting records. Beginning and ending inventory must be computed in a consistent manner. Bingo paper should be listed by unopened boxes, or packets (identified by manufacturer and type) with associated costs. Unused sheets may be recorded according to price.

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Line 1, Cost of inventory of bingo cards at beginning of quarter. In the first quarter in which the MBP conducts gaming activities, the beginning inventory will be zero. In subsequent quarters, the cost of beginning inventory will be the ending inventory from the prior quarter.

Line 2, Purchase of bingo cards. Report the cost of all bingo cards purchased during the current quarter.

Line 4, Cost of inventory of bingo cards at the end of the quarter. Enter the cost of bingo cards that are unused (bingo sheets not sold) at the end of the quarter on line 4.

Line 6, Cost of Bingo Cards. Subtract line 4 from line 3. This is the cost of bingo cards. Enter the result on line 6 and record on Schedule C, line 15.

SCHEDULE D: PULL-TAB ATTACHMENT

Note: It is not necessary to prepare a separate Schedule D for each permittee member.

Complete a separate Schedule D for pull-tab sales by the MBP and for sales by vendor(s). Report only pull-tab games that were closed during the quarter. Pull-tab games delivered to the vendor are considered opened and closed on delivery.

General Information. Enter the MBP's name, etc., in the spaces provided.

Report Quarter. Check the box for the quarter being reported.

License Number. Enter the license number of the distributor selling the game in this column.

State ID Stamp Label. Attach the pull-tab state ID stamp labels in this column. If the label is not available, write in the ID number and attach an explanation to the return.

Game Serial Number and Form Number. Enter the serial number and form number for each game in the space provided.

Gross Receipts, Prize Payout and Ideal Net. Enter the ideal gross receipts, ideal prize payout and ideal net in the applicable columns.

3% Tax. Enter the 3% tax paid when the game was purchased.

Date In/Date Out. Enter the dates the game was placed in play (date in) and completed (date out) in this column.

SCHEDULE E: PAYMENTS TO PERMITTEE MEMBERS

MBPs are required to pay net proceeds to member permittees each quarter. Use Schedule E to report payments of net proceeds for the current quarter to permittee members. Enter the name of the permittee member, check number and date, and amount of each check issued for gaming activities reported in the current quarter. Enter the total payments to all permittees members on the Schedule A that reports the total activity of the MBP. Enter the total paid to each permittee member on Schedule A for each permittee.