

Instructions for the Operator Annual Report

These instructions are designed to assist you in filing your operator annual report through Revenue Online. All operators must file an annual report for each calendar year in which gaming activity was conducted. Furthermore, this report is due by February 28 of the year following the year in which the gaming activity was conducted.

1. Go to <https://online-tax.alaska.gov/>
2. Login to your Revenue Online account by entering your username and password in the upper-right.
3. Under the 'My Accounts' tab, select the hyperlinked account ID to the left of the 'Gam Oper Annl Rprt' account type.
4. Select the 'File Now' hyperlink to begin filing your annual report.

Note: You can select the 'Save Work' button in the bottom-left to save your progress at any time. When you return to the report, you will need to select the 'Change' tab in the upper-right to make changes to your previously saved work.

Instructions

This is an informational page providing notice of the required attachments, as well as the quarterly reports that have been submitted. All four quarterly reports must be submitted before you can file your annual report. Electronic copies of the following documents will need to be attached while filing this report:

- IRS Form 940
- IRS Form W-2 for each employee
- IRS Form W-3
- CPA reviewed financial statements

Contact Information

The person that is preparing the report should enter their contact information on this page. Current contact information assists the Department of Revenue in contacting you if we have any questions regarding your report.

Contracted Permittees

This is an informational page that lists your authorizing permittees and associated game types based off of the contracts and quarterly reports that you have previously submitted through Revenue Online.

Schedule D

Schedule D is used to report each pull-tab game that was closed during the quarter. The information displayed on this page is a summary of the pull-tab games that were reported as being closed on the quarterly reports. To make changes to the information on this page, please amend the applicable quarterly report.

Schedule C-1

Schedule C-1 is used to compute the cost of pull-tab and bingo inventory for each authorizing permittee. First select the inventory method that you use, both the percent complete and unopened game methods are allowed.

Selecting a permittee's hyperlinked name will display the inventory information for that permittee. The information displayed pulls from the quarterly reports that you have already submitted.

- Cost of Games – 1st Quarter: This value pulls from the cost of games reported on your 1st quarter report.

- Cost of Games – 2nd Quarter: This value pulls from the cost of games reported on your 2nd quarter report.
- Cost of Games – 3rd Quarter: This value pulls from the cost of games reported on your 3rd quarter report.
- Cost of Games – 4th Quarter: This value pulls from the cost of games reported on your 4th quarter report.
- Cost of Games This Year: This field is automatically calculated based on the cost of games from your four quarterly reports. This amount should be entered on Schedule A.
- Cost of Games Destroyed, Lost, Stolen, or Damaged: This field is used to enter the cost of games that were destroyed, lost, stolen, or damaged. Pull-tab games should also be reported as withdrawn from sale through the ‘Withdraw Pull-Tabs From Sales’ hyperlink that is available through both your quarterly and annual report accounts in Revenue Online.

Schedule A

Schedule A displays a row for each permittee and associated game type that was listed on your operator contracts for the period. Operators and permittees must use accrual accounting to report bingo and pull-tab gaming activity, and the closed game (ideal net) method is not allowed. Other game types can be reported using either the cash or modified cash method of accounting, see 15 AAC 160.830 for more information. The information displayed on this page pulls from the four quarterly reports that you have already submitted. To make changes to the information on this page, please amend the applicable quarterly report.

Caution: 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 must be reported but is nondeductible for computing the net proceeds due to the permittee.

Schedule E

Schedule E is used to report each payment of net proceeds to authorizing permittees. These payments are due to the permittee within 15 days after the end of each month in which the gaming activity was conducted. The payments that have already been submitted on the quarterly reports will appear on this schedule.

Additional payments can be added by selecting the ‘Add a Record’ hyperlink. Only payments that were made between 1/1 and 2/28 of the year following the end of the calendar year that you are filing for can be entered here.

In addition, an Excel template is provided by the department through the ‘Excel Template Provided by the Department’ hyperlink. Once this template is complete, you may upload it using the ‘Upload Excel File’ hyperlink. To add a payment that was made during the calendar year, please amend the applicable quarterly report.

Totals

This page displays the totals for each authorizing permittee from the information entered on Schedule A. To make changes to the information on this page, please amend the applicable quarterly report. In addition, you can view the totals by game type, as well as filter, through the tabs located in the upper-right.

Caution: Net proceeds and net proceeds paid should match for each authorizing permittee.

Attachments

This page is used to attach your CPA reviewed financial statements, IRS Form 940, IRS Form W-2, and IRS Form W-3. The CPA reviewed financial statements can also be submitted separately through your annual report account on Revenue Online.

Summary

Once your report is complete, check the box declaring that the report is true and complete to the best of your knowledge.

Preparers need to select the 'If you are not the taxpayer in which this account is being filed, please click and fill out the preparer information' hyperlink, and fill out the required information before checking the box declaring that the report is true and complete to the best of your knowledge.

Selecting the 'Submit' button in the bottom-right will prompt you for your password. Entering your password and selecting 'Ok' acts as your E-Signature.
