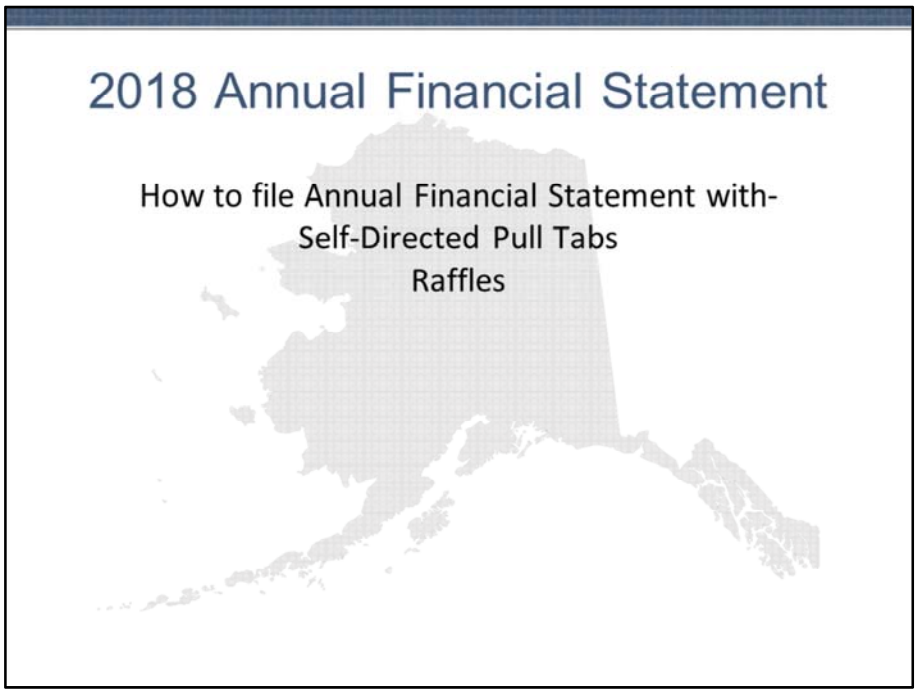
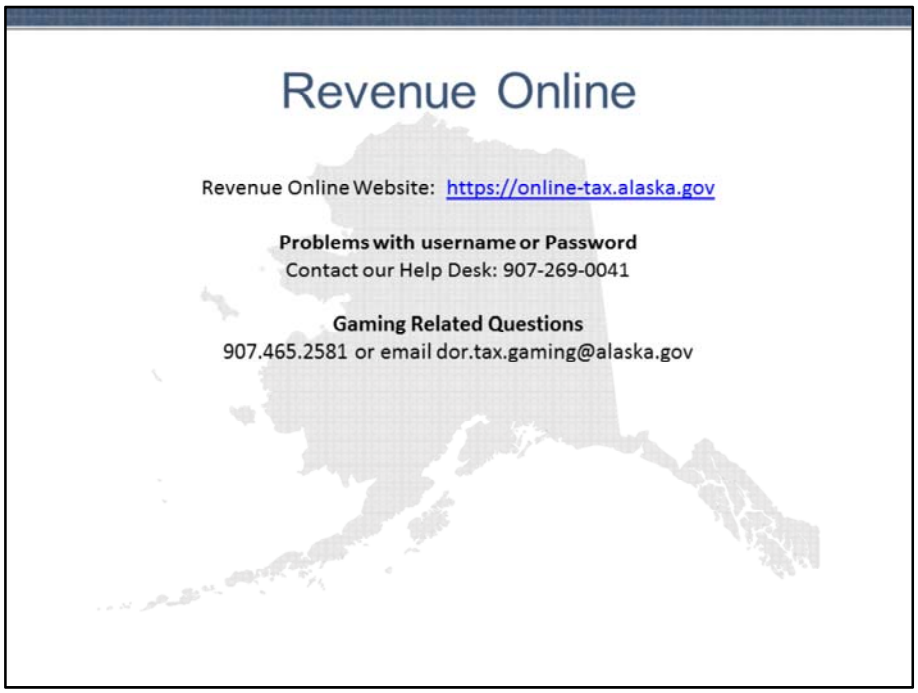
Welcome to the Department of Revenue Tax Division Charitable Gaming.



We will be giving instructions how to file an Annual Financial Statement with Self Directed Pull-tabs and Raffles.



You'll need to log into your Revenue Online account. If you are having trouble logging into your account or forgotten your user name or password, contact our help desk.

Annual Financial Statement Schedules

	Schedule AP	Schedule AO	Schedule AV	Schedule D For Pull-Tab	Schedule C-1	Schedule E	Schedule F If Necessary	Schedule F-1 If Necessary
Self-Directed Area Based*	X					X	X	X
Self-Directed Facility Based**	X			X	X	X	X	X
Vendor			X	X	X	X	X	X
Operator/MBP		X				X	X	X

Self-directed means a qualified organization or municipality conducts their own gaming activity under its own permit.

***Area Based Games** – Big Bull Moose, Contest of Skill, Crane Classic, Dog Mushers, Fish Derby, Raffle or Lottery, Rain Classic, Snow Classic, Snow Machine and Special Draw.

****Facility Based** – Bingo, Pull-Tabs and Calcutta Pool.

Vendor is a business whose primary activity is not regulated by this chapter but that is engaged in the sale of pull-tabs on behalf of a permittee and holds a business license and Alcoholic Beverage Control Board (ABC) License.

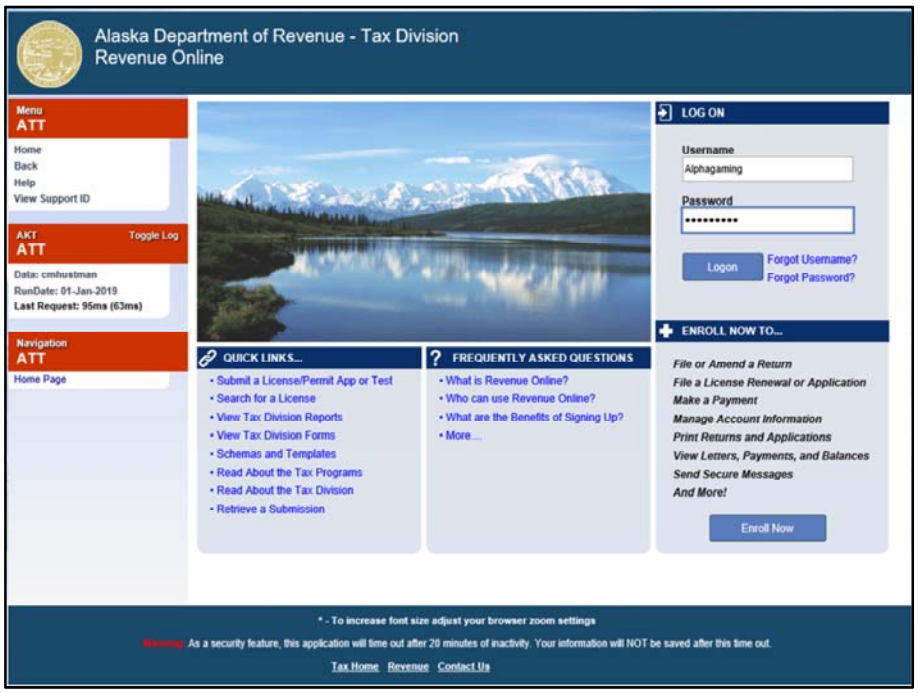
Operator Means a natural person who, or a municipality or qualified organization that, has obtained a license to conduct an activity subject to this chapter on behalf of a permittee

MBP a municipality or qualified organization with fewer than six member conduct an activity on behalf of the permittees.

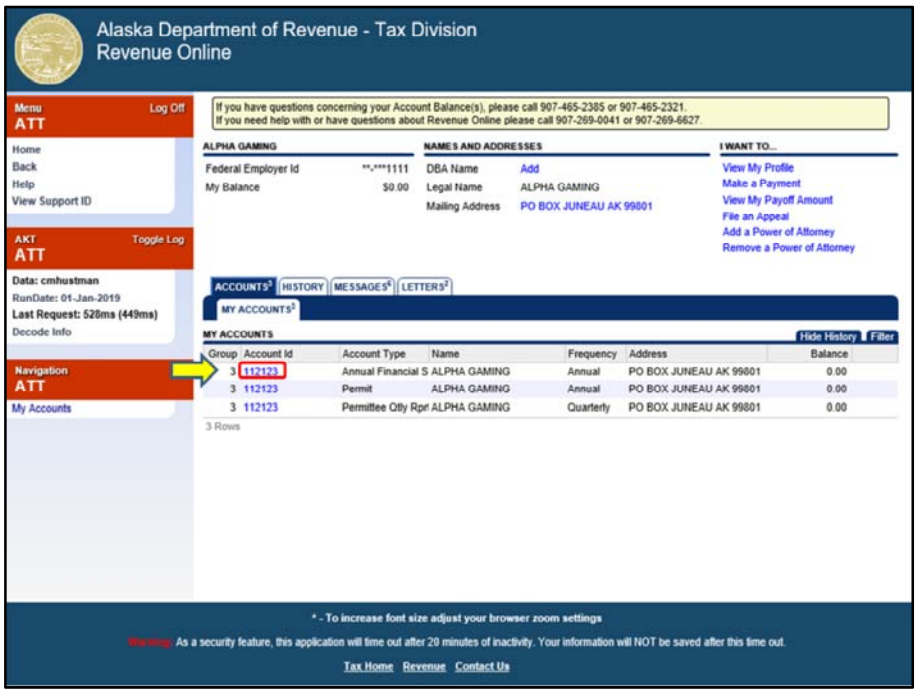
Schedules –

AP Permittee Activity Report
AO Operator/Multiple-Beneficiary Permittee (MBP) Activity Report
AV Vendor Activity Report
C-1 Cost of Pull-tab and Bingo Cards
D Pull-tab Report
E Donations of Net Proceeds
F Other Deposits and Increases
F-1 Other Disbursements and Reductions

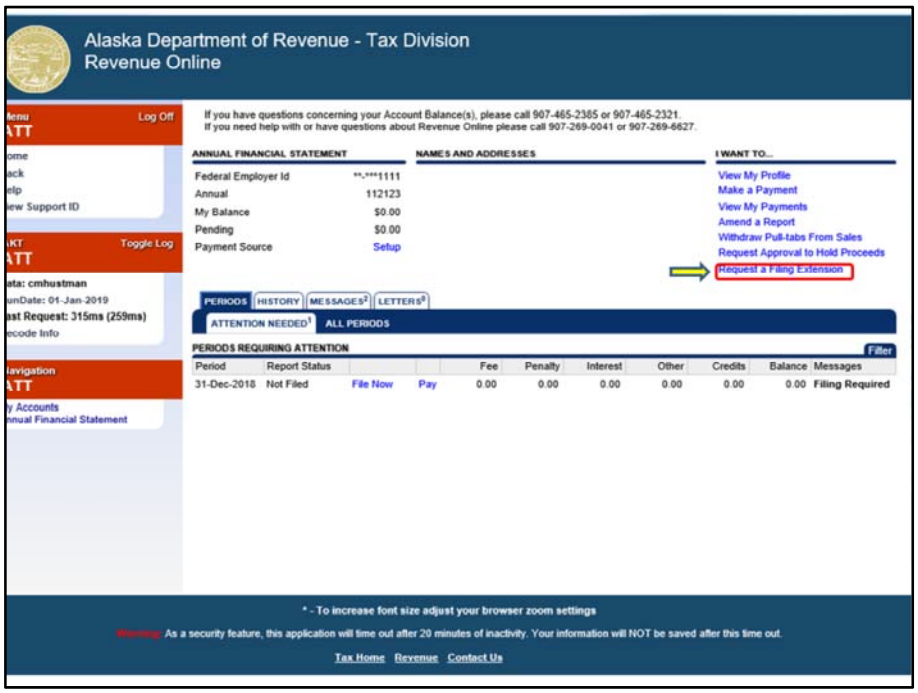
Here is a chart of what our Annual Financial Statement report consists of, and some of the definitions. The chart lets you know what schedules need to be filed based on the gaming activity you conducted. Also it gives the definitions for self-direct, a vendor, an Operator and an MBP. For example say I have an MBP and Self-Direct raffles, I would fill out Schedule AP Schedule AO, Schedule E and Schedule F & F-1 if necessary. For today's demonstration I have self-direct pull-tabs and raffles, the schedules I will be filling out today are Schedule AP Schedule D, Schedule C-1, Schedule E, Schedule F and F-1.



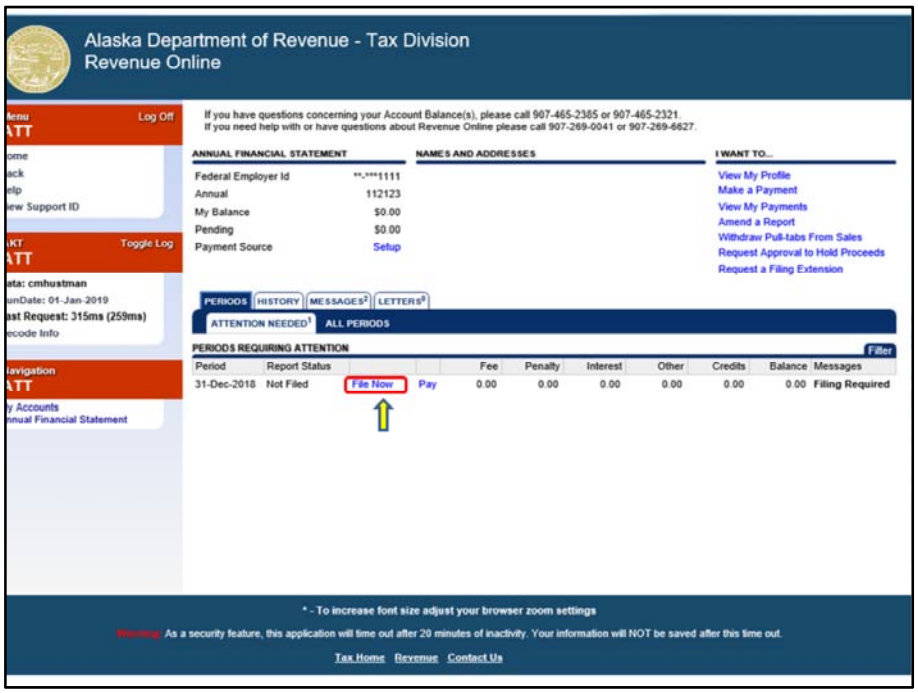
First you'll log into your Revenue Online Account using your username or password.



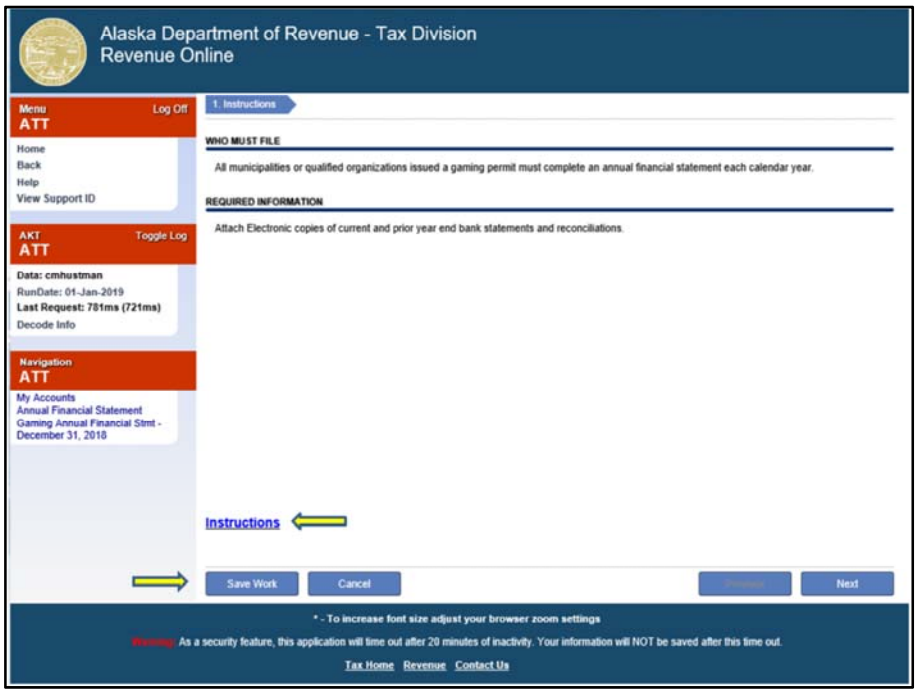
Click on the blue hyperlink for Annual Financial Statement.



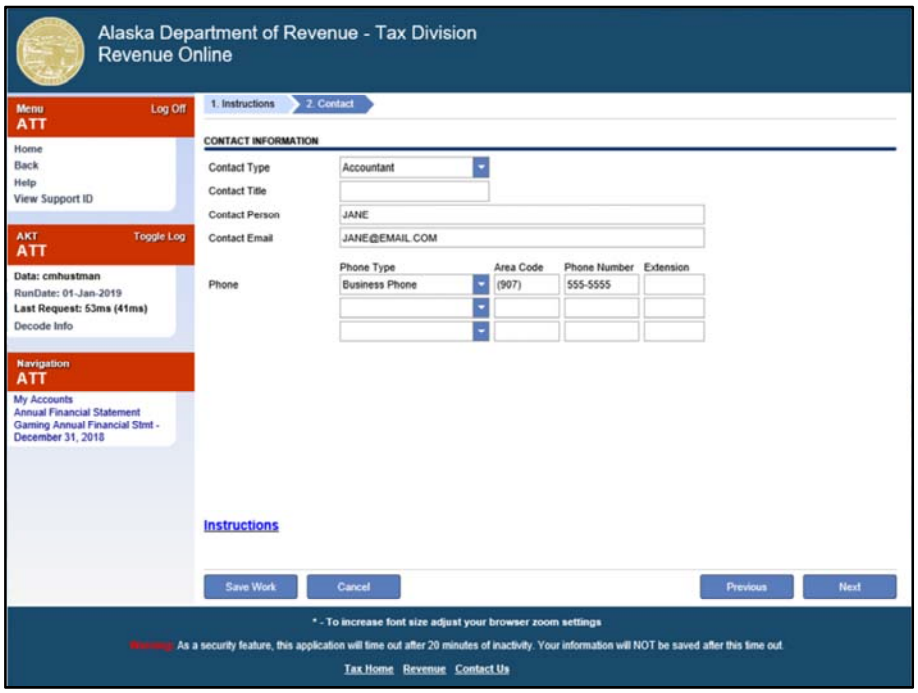
To request for an extension to file your Annual Financial Statement, the department will grant one 30 day extension and can be requested the first week in January to March 15th. On the top right hand of your screen under "I WANT TO" click on the blue hyperlink "Request a filing extension" Please note an extension to file does NOT extend the time to pay your fee. You must submit payment of your fee, no later than March 15. Penalty and interest is applied if payments are made after March 15.



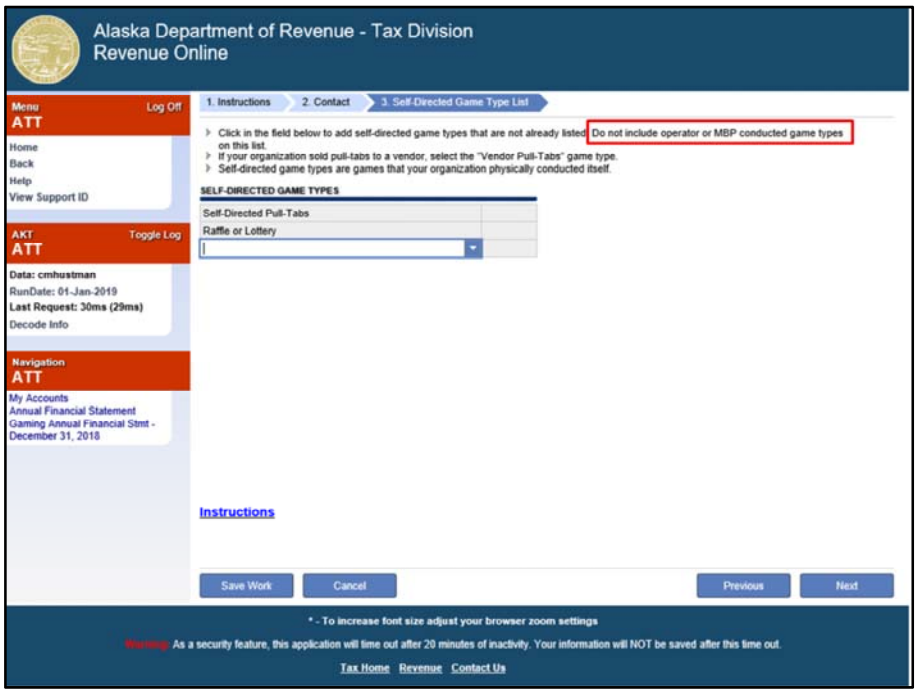
Today we will be filing our 2018 Financial Statement. You'll click on the "File Now" hyperlink for period 31-Dec-2018.



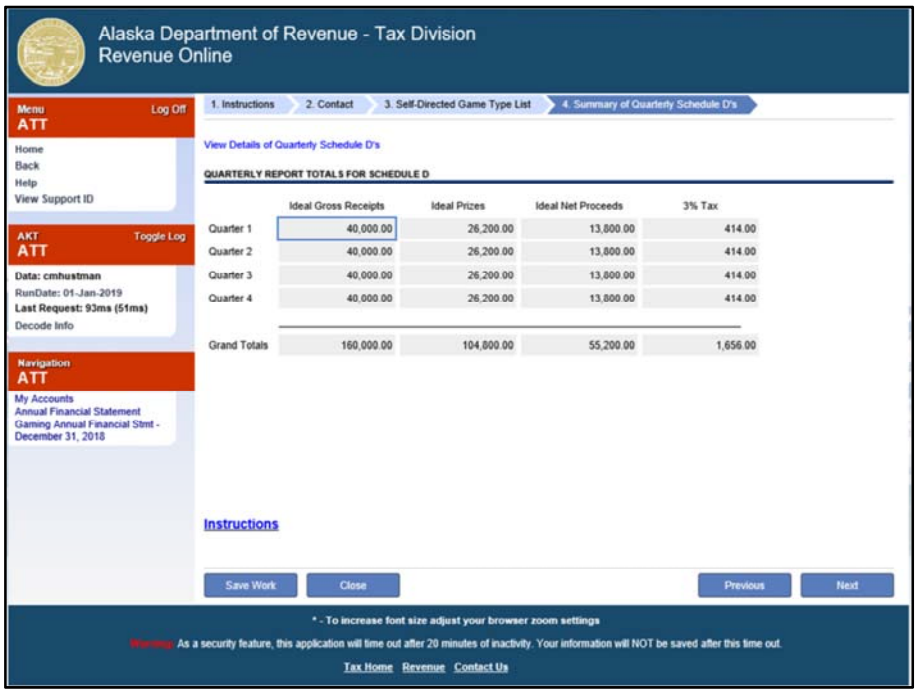
Step 1 Instructions. This step gives the instructions who must file and the required information that is needed to file your Annual Financial Statement. On the bottom left hand side of your screen there is a blue hyperlink for instructions. This gives detail instructions how to filing your annual financial statement. Also at any time you can save your work by clicking on the “Save Work” button.



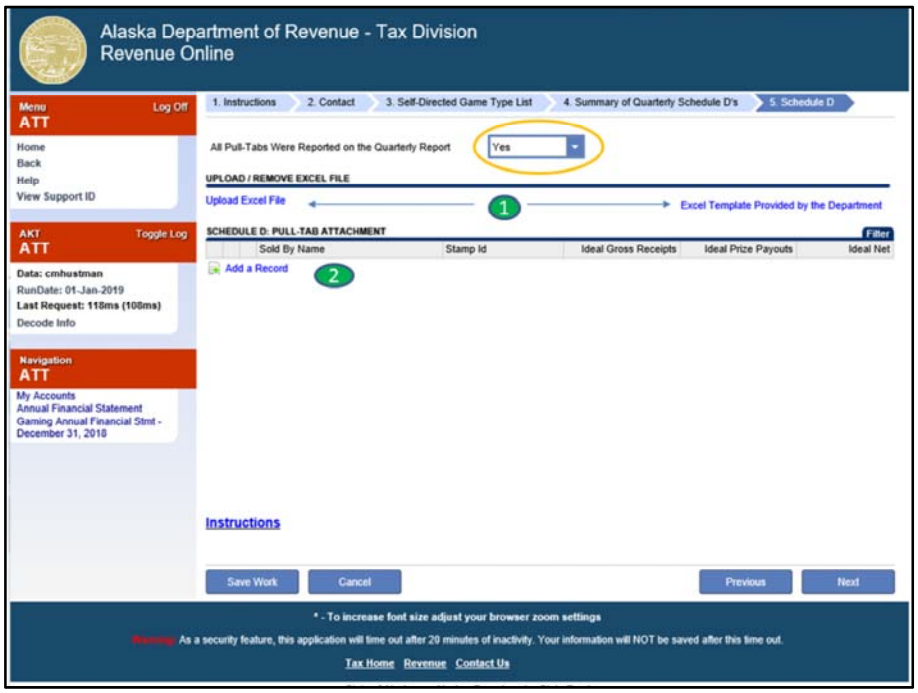
Step 2. Is contact information. This will prepopulate from the previous year so make any changes if necessary. If this is your first time filing you'll have to fill in.



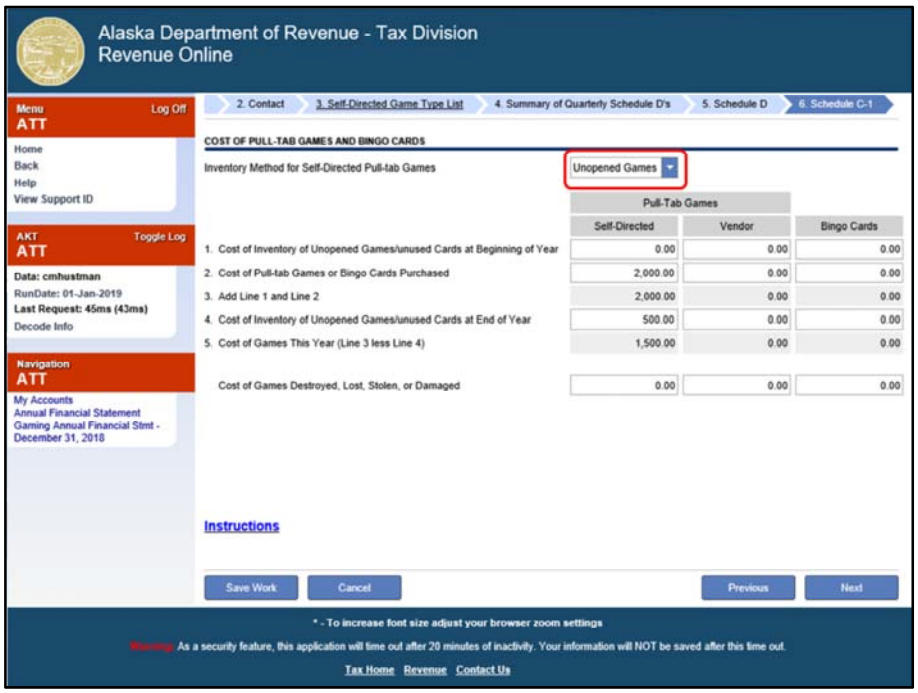
Step 3 is Self-Directed Game Type List. This list prepopulates with the game types stated on your organization's permit. If you conducted additional games you may add by selecting from the drop down list. If gaming activity was conducted by a vendor, select "Vendor Pull-tabs". Please note do not add game types that are conducted by an Operator or MBP.



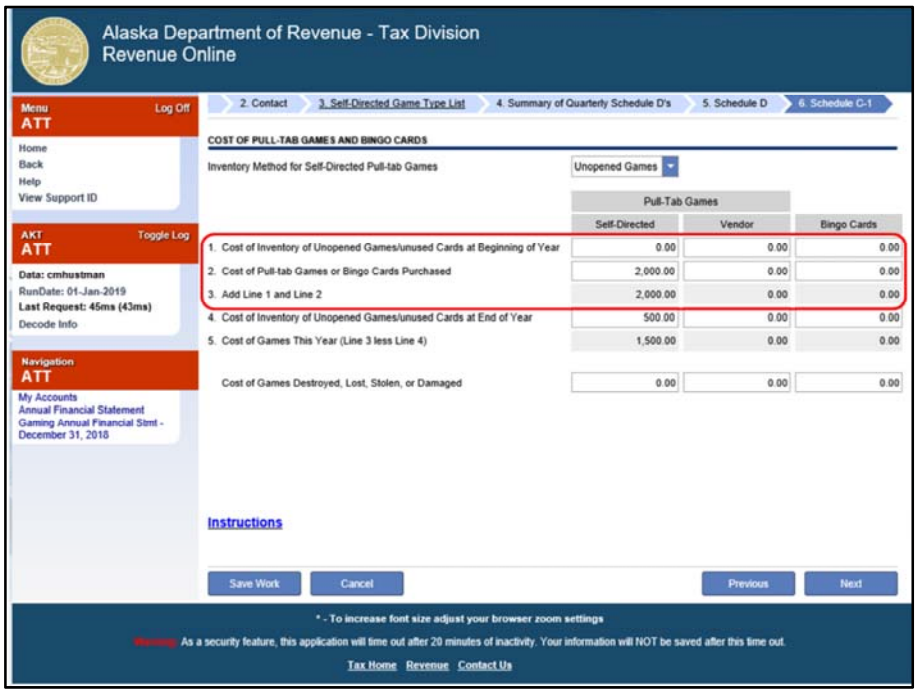
Step 4 is Summary of Quarterly Schedule D's. This reports ideal gross receipts, prizes and net proceeds. The entries prepopulate from Schedule D on the quarterly's that were filed in 2018. No changes can be made on this page. The only way to make changes is to amend your quarterly's.



Step 5 Schedule D. On top of your screen it asks if all pull tabs were reported on the Quarterly Reports. A drop down of Yes or No selection will appear. If all closed pull-tabs were reported on the quarterly's then you would select "Yes" and hit next to continue. If closed pull-tabs was not entered on the quarterly then you select "No" and you have two options to enter closed pull tabs. Option 1. You can click on the Department Excel Template and then Upload. Option 2 you can click on the blue hyperlink add a record. Since I filed quarterly's I select "yes".



Step 6 Schedule C-1. Schedule C-1 is used to record beginning and ending inventory, the cost of pull-tab games and bingo cards that the organization conducted on its own behalf, as well as pull tabs purchased for vendors. There are two methods, Unopened Games and Percentage complete. The preferred method most used is the Unopened games.



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Annual Financial Statement
Gaming Annual Financial Stmt - December 31, 2018

2. Contact | 3. Self-Directed Game Type List | 4. Summary of Quarterly Schedule D's | 5. Schedule D | 6. Schedule C-1

COST OF PULL-TAB GAMES AND BINGO CARDS

Inventory Method for Self-Directed Pull-tab Games: Unopened Games

	Pull-Tab Games		
	Self-Directed	Vendor	Bingo Cards
1. Cost of Inventory of Unopened Games/unused Cards at Beginning of Year	0.00	0.00	0.00
2. Cost of Pull-tab Games or Bingo Cards Purchased	2,000.00	0.00	0.00
3. Add Line 1 and Line 2	2,000.00	0.00	0.00
4. Cost of Inventory of Unopened Games/unused Cards at End of Year	500.00	0.00	0.00
5. Cost of Games This Year (Line 3 less Line 4)	1,500.00	0.00	0.00
Cost of Games Destroyed, Lost, Stolen, or Damaged	0.00	0.00	0.00

Instructions

Save Work | Cancel | Previous | Next

* - To increase font size adjust your browser zoom settings

Warning: As a security feature, this application will time out after 20 minutes of inactivity. Your information will NOT be saved after this time out.

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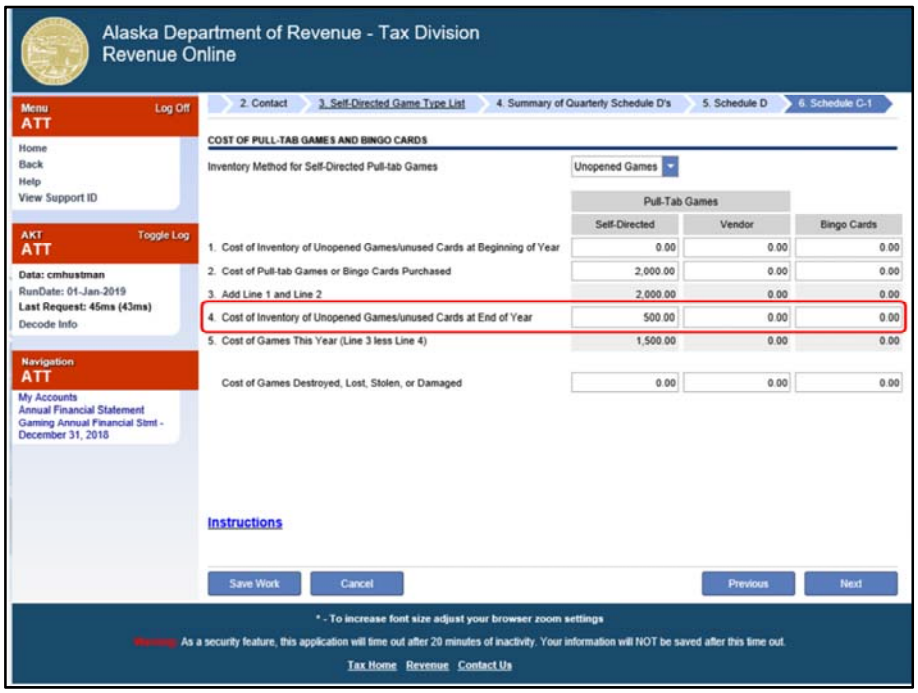
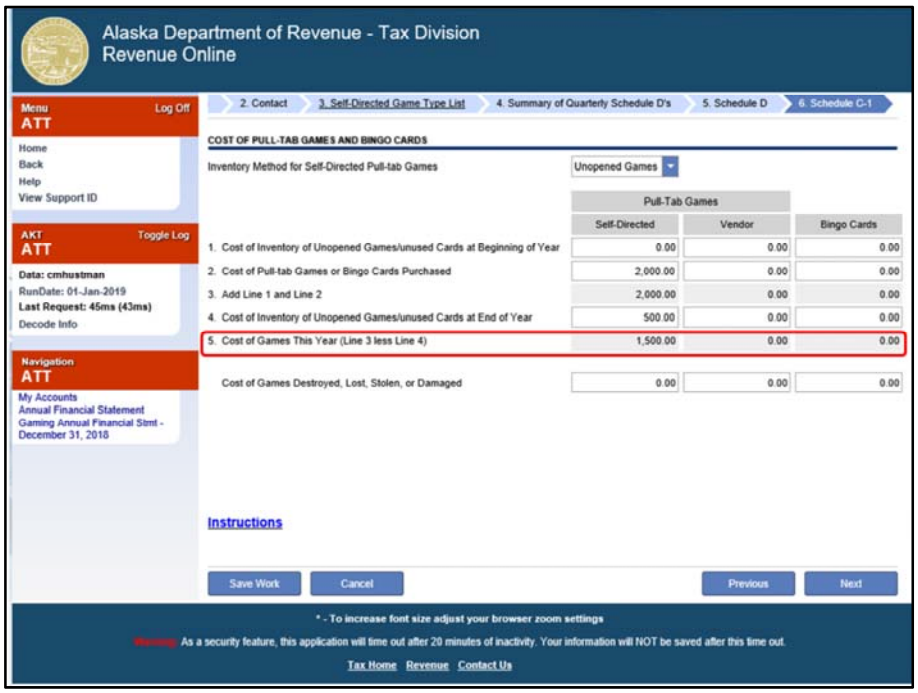
Line 1 is your previous year ending inventory, which will be your beginning inventory for this report. Line 2 is Cost of games or bingo cards purchased for the year. Line 3 is total of games in inventory for the year.



Line 4 you'll enter the total amount of unopened games at the end of the year. Your ending inventory will be your beginning inventory for following year Annual Financial Statement.



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Navigation ATT

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Annual Financial Statement
Gaming Annual Financial Stmt - December 31, 2018

2. Contact | 3. Self-Directed Game Type List | 4. Summary of Quarterly Schedule D's | 5. Schedule D | 6. Schedule C-1

COST OF PULL-TAB GAMES AND BINGO CARDS

Inventory Method for Self-Directed Pull-tab Games: Unopened Games

	Pull-Tab Games		
	Self-Directed	Vendor	Bingo Cards
1. Cost of Inventory of Unopened Games/unused Cards at Beginning of Year	0.00	0.00	0.00
2. Cost of Pull-tab Games or Bingo Cards Purchased	2,000.00	0.00	0.00
3. Add Line 1 and Line 2	2,000.00	0.00	0.00
4. Cost of Inventory of Unopened Games/unused Cards at End of Year	500.00	0.00	0.00
5. Cost of Games This Year (Line 3 less Line 4)	1,500.00	0.00	0.00
Cost of Games Destroyed, Lost, Stolen, or Damaged	0.00	0.00	0.00

Instructions

Save Work | Cancel | Previous | Next

* - To increase font size adjust your browser zoom settings

Warning: As a security feature, this application will time out after 20 minutes of inactivity. Your information will NOT be saved after this time out.

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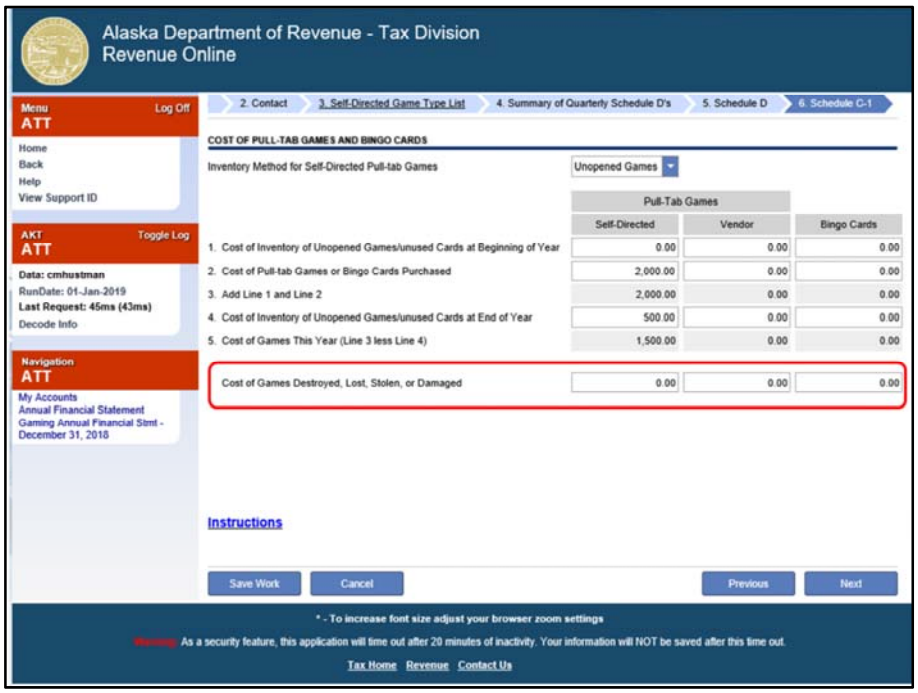
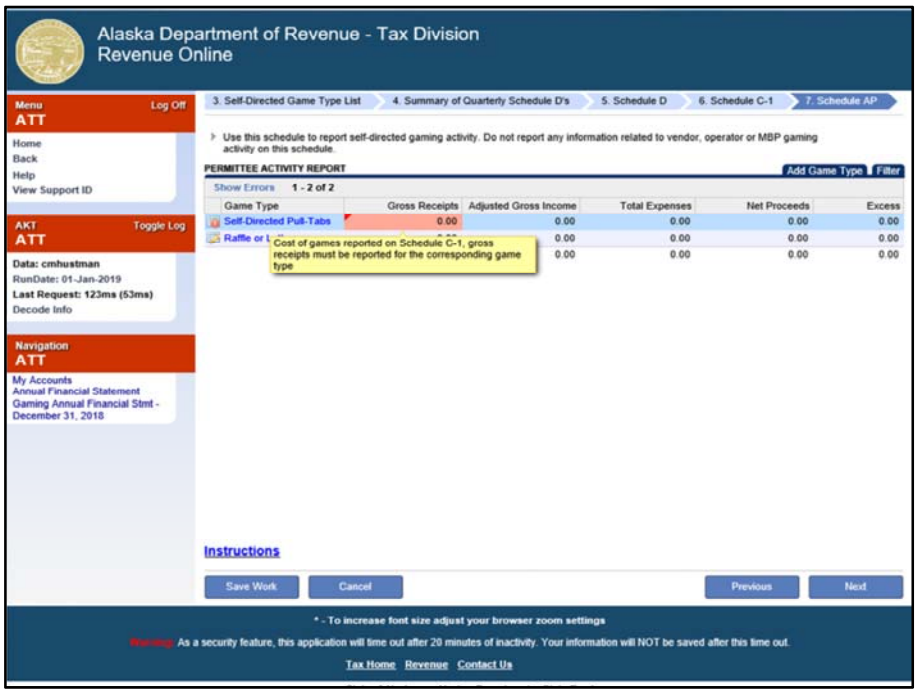
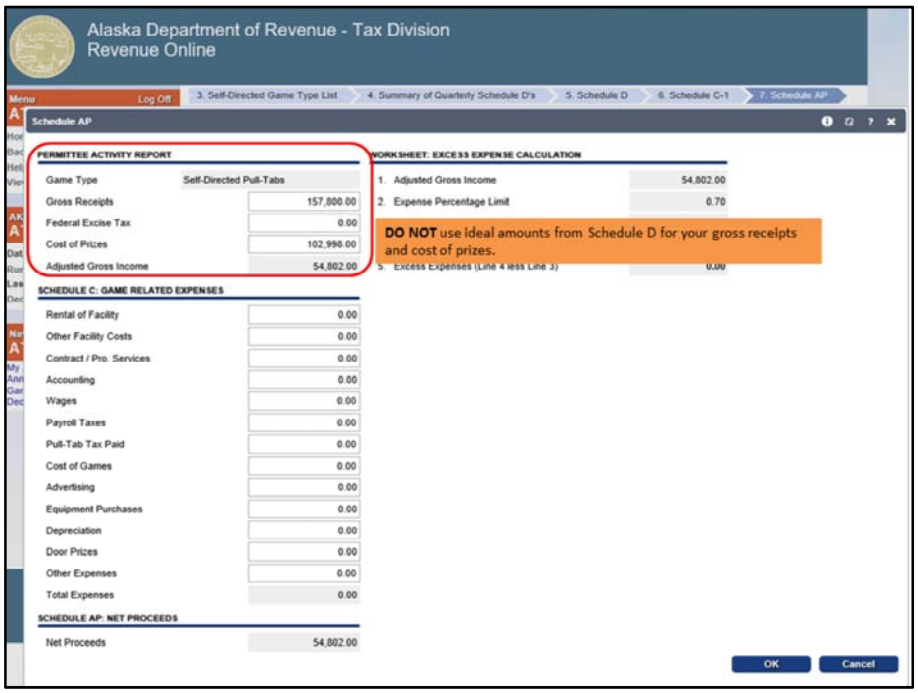
Line 5 is the cost of games for the year, which will automatically calculate based on the information reported on lines 1, 2, and 4. This amount should be reported on Schedule AP or AV cost of games.



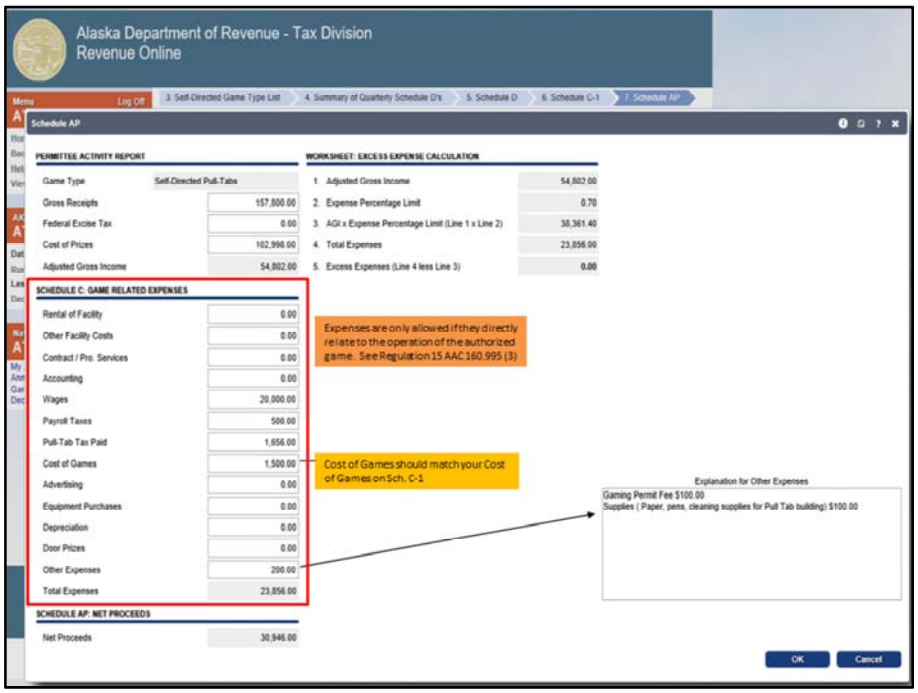
Last, if applicable, enter the amount of Cost of Games Destroyed, lost, Stolen or Damaged.



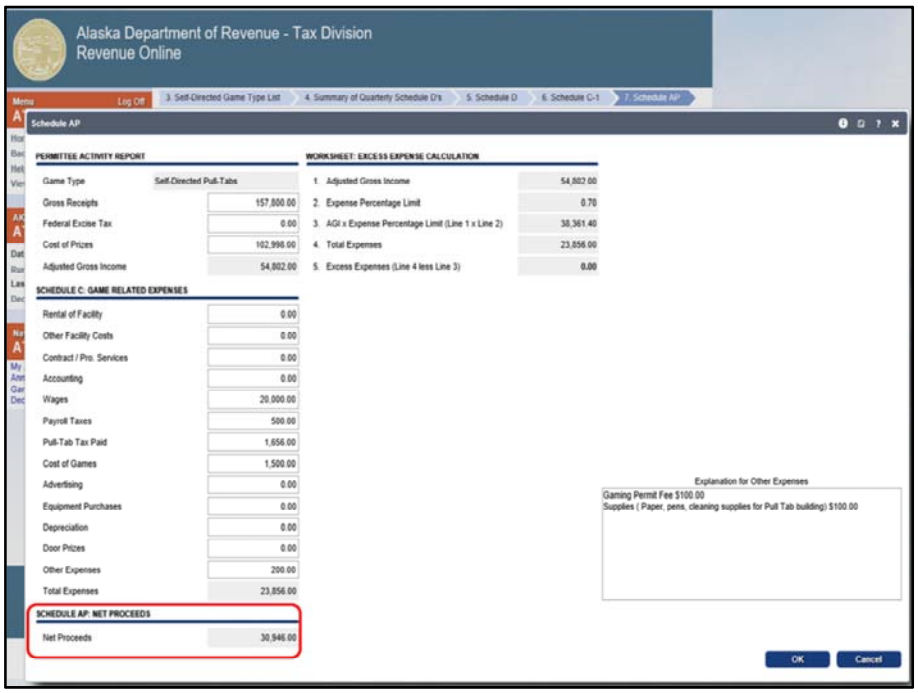
Step 7 is Schedule AP. Here you'll enter the gaming activity that you conducted on your own behalf. Since we had entries on Sch. C-1 it is required to have an entry on Self-Directed pull Tabs. Click on the blue hyperlink for Self -directed Pull-Tabs.



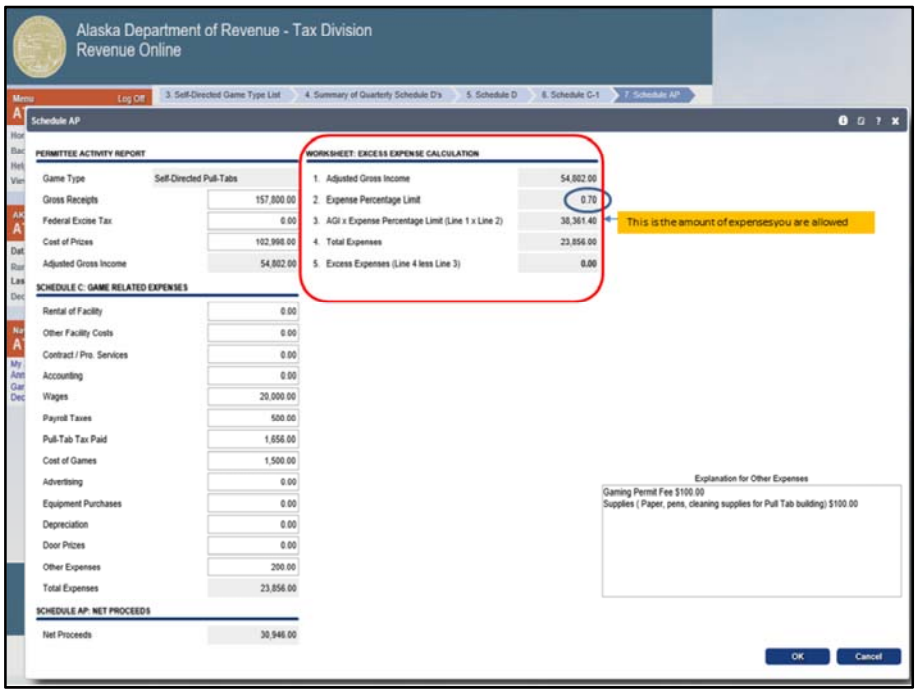
Permittee Activity Report for Self-Directed Pull Tabs, here you will enter your gross receipts, federal Excise Tax (if applicable) and Cost of Prizes. Note do not use the Ideal amounts from schedule D for your Gross Receipts and Cost of Prizes for pull tabs.



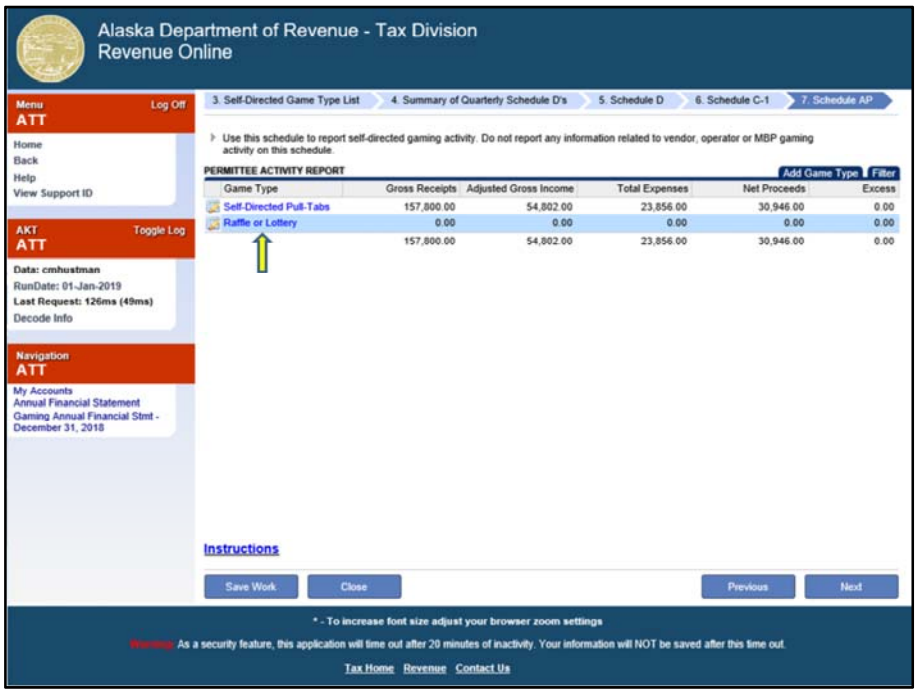
Schedule C: Game Related Expenses. Here I made a few gaming expense entries, such as, wages, Payroll tax paid, Pull Tab Tax Paid, Cost of games and Other expenses. For your cost of games this line should match line 5 of Schedule C-1. For "Other Expenses" when an entry is made an Explanation Box will appear on the right hand side of your screen. List in detail the other expenses with detail amounts. If you're not sure what is considered an allowable gaming expense, see Regulations 15 AAC 160.995 (3).



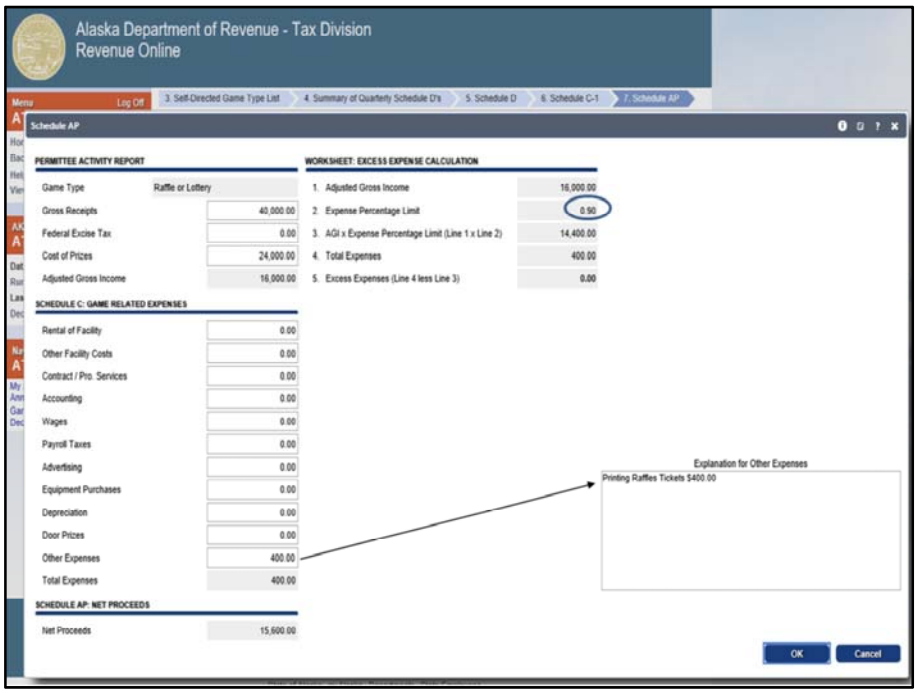
Schedule AP: Net Proceeds. Your net proceeds is your Gross Receipts – Cost of Prizes – Expenses = Net proceeds.



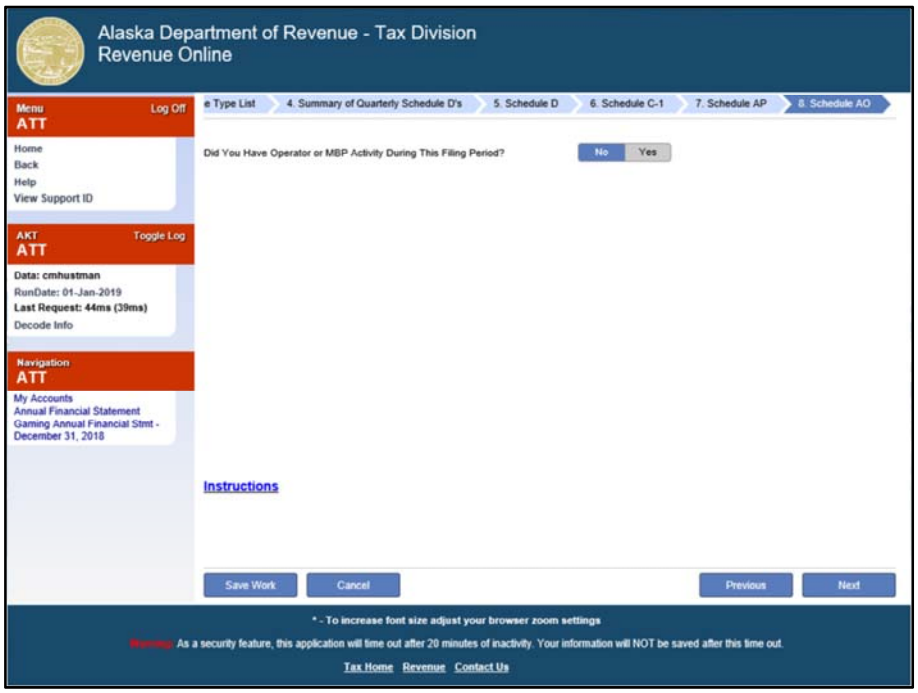
Excess Expenses Calculation, which is located on the top right hand of your screen. This calculates excess expenses based on the information that you reported. For Pull tabs you are only allowed 70% of the adjusted gross income for your gaming expense.



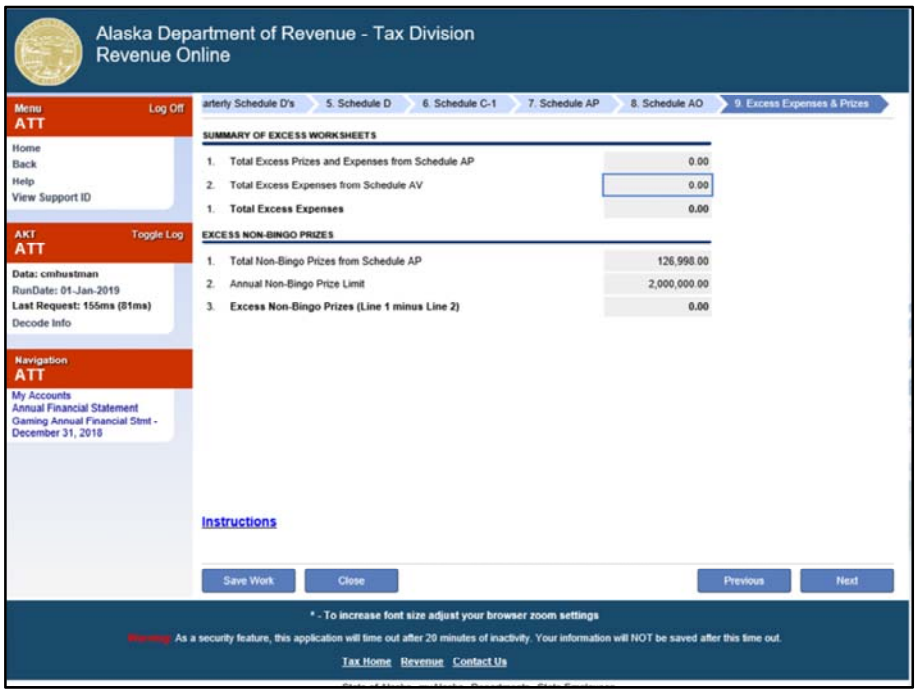
Next you'll enter raffles. Click on the blue hyperlink for raffles.



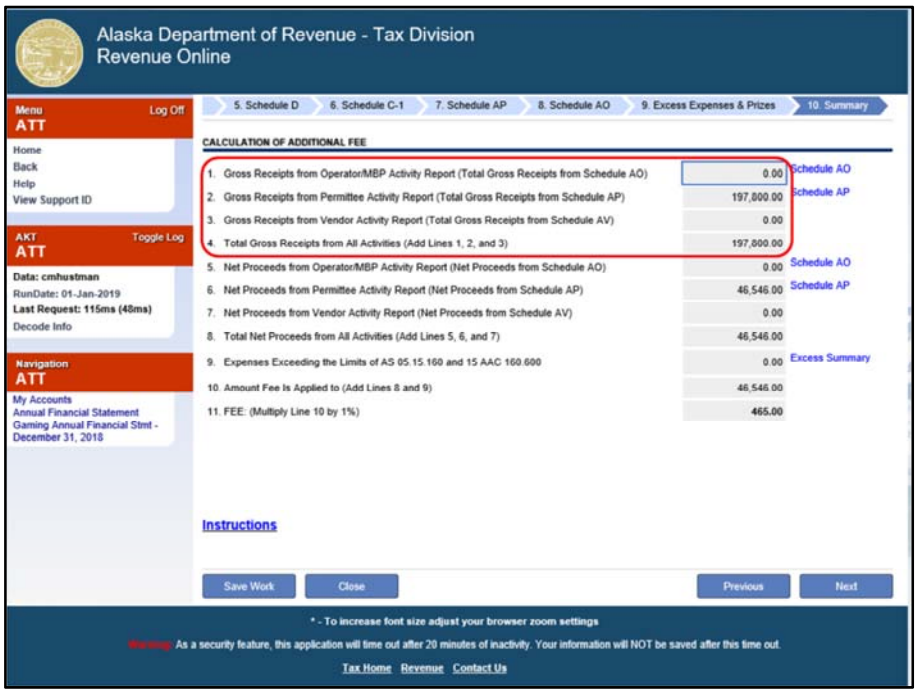
Schedule AP for raffles You'll enter your activity report and expenses like we did with our self-directed pull-tabs. For the excess expenses Calculation, for all games types other than self directed pull-tabs and vendor pull-tabs, the expense limit is 90% of your Adjusted Gross Income.



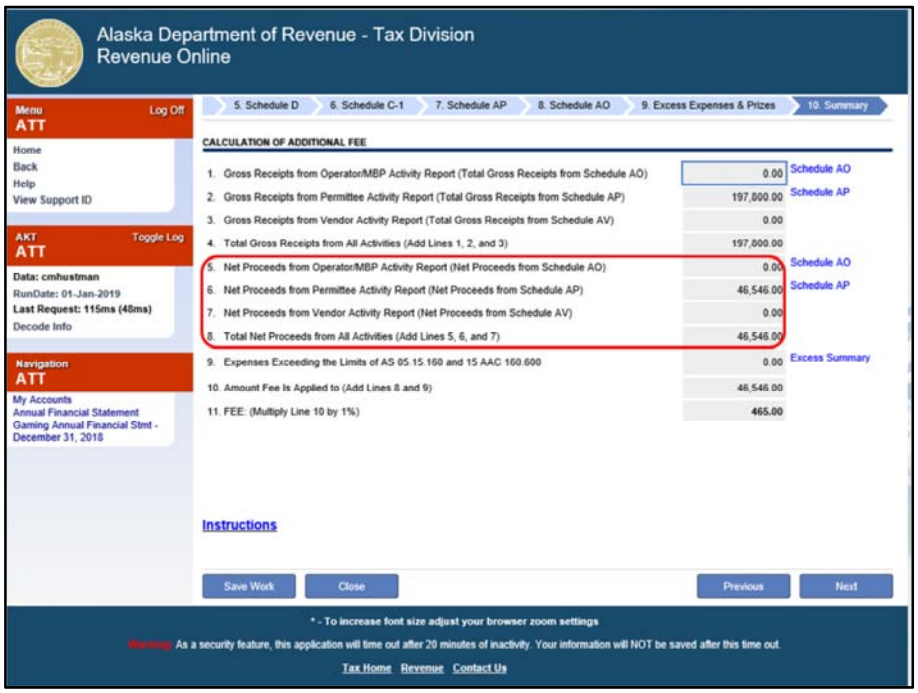
Step 8 is Schedule AO. This Step asks "Did you have Operator or MBP Activity during this filing period?" We would answer "No". We conducted our gaming activity ourselves.



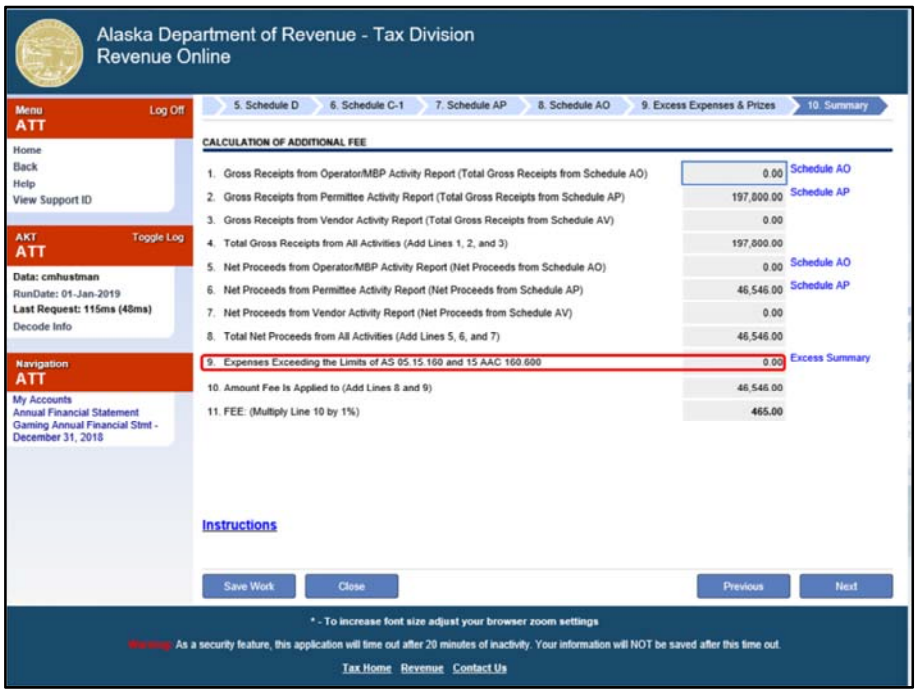
Step 9 Excess Expenses and prizes. This gives you the summary calculation of excess expenses and prizes for Bingo and Non-Bingo.



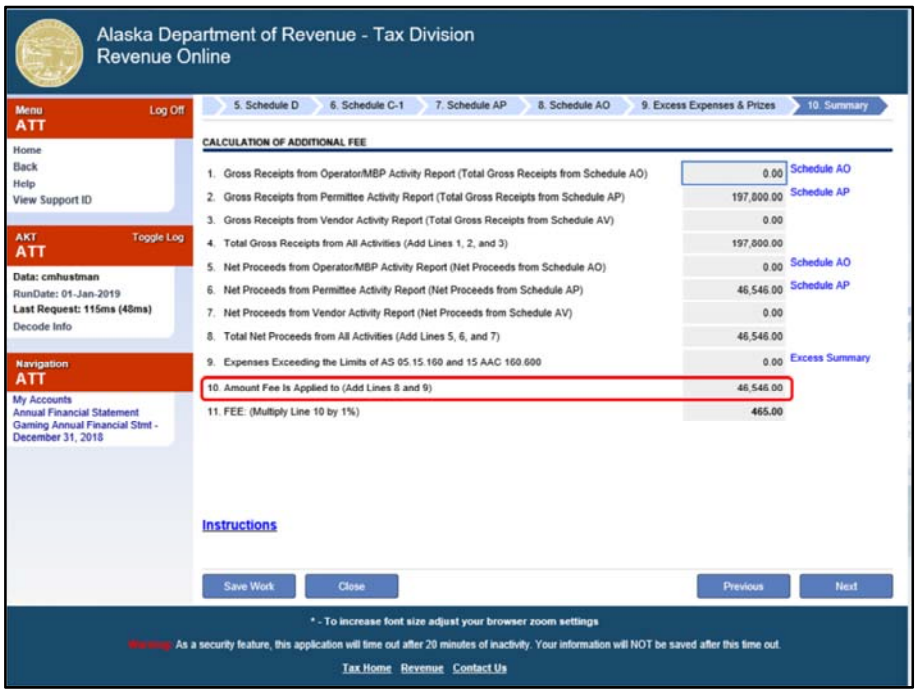
Step 10 is Summary: This is a calculation of the additional fee. Lines 1-3 are the total gross receipts from schedule AO, AP and AV. Line 4 calculates lines 1-3 and give you the total of all gross receipts.



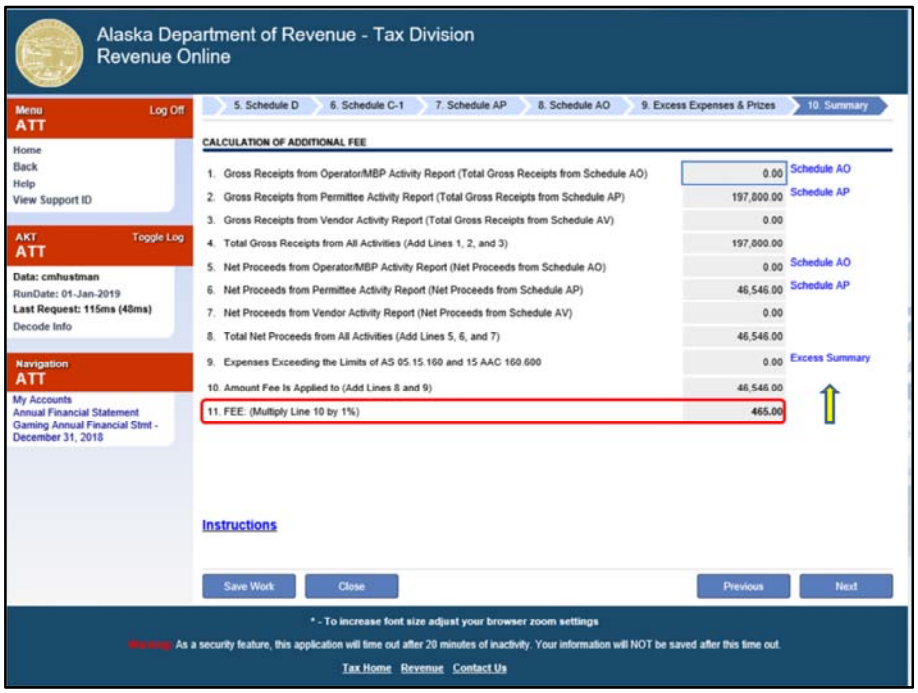
Line 5, 6 and 7 is the total of net proceeds from your schedule AO, AP and AV. Line 8 calculates lines 5-7 and give you the total of all Net Proceeds.



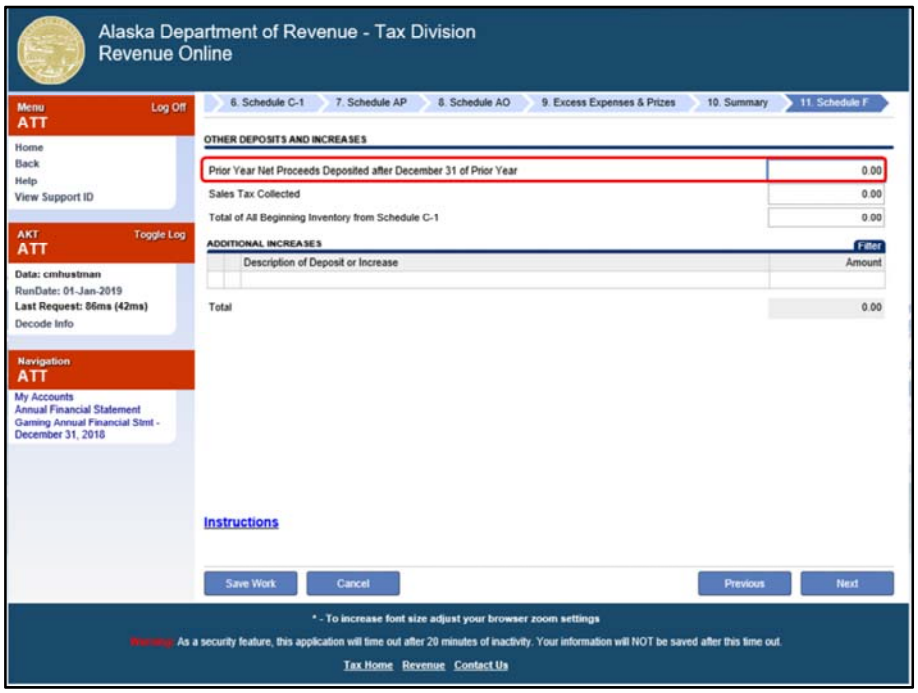
Line 9 is the total of expenses exceeding the limits from the “Excess Summary” page.



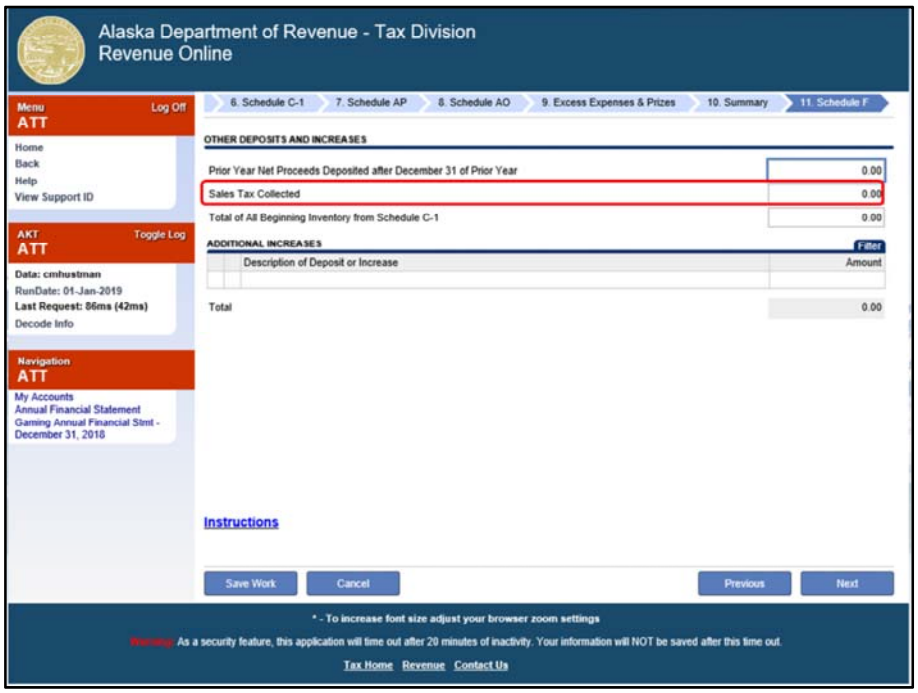
Line 10 shows the amount the 1% fee is applied to.



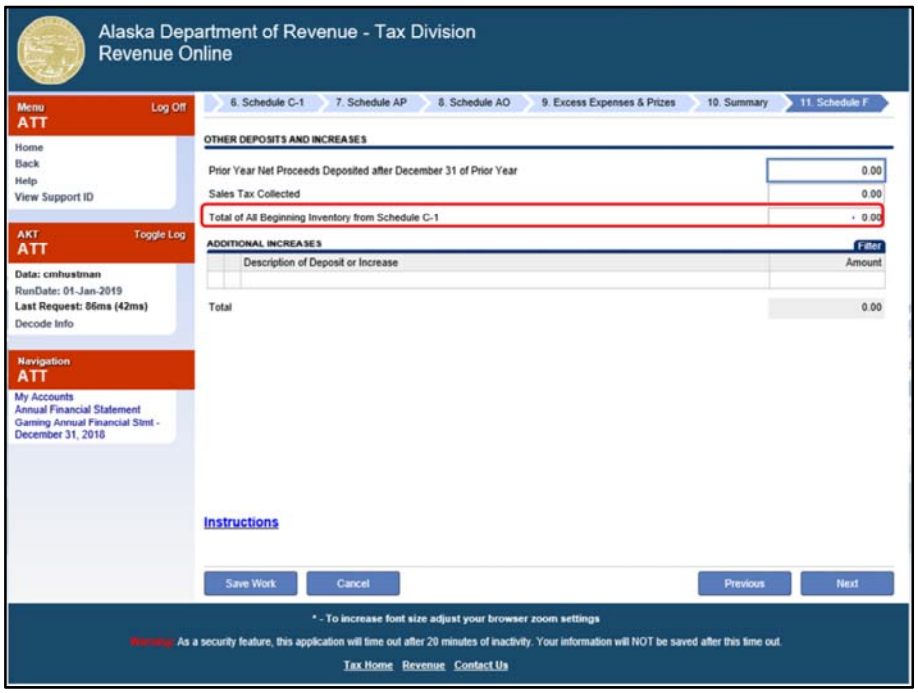
Line 11 is the 1% fee that is owed. At any time you can click on the blue hyperlinks, on the right side of your screen, to go to the corresponding schedules.



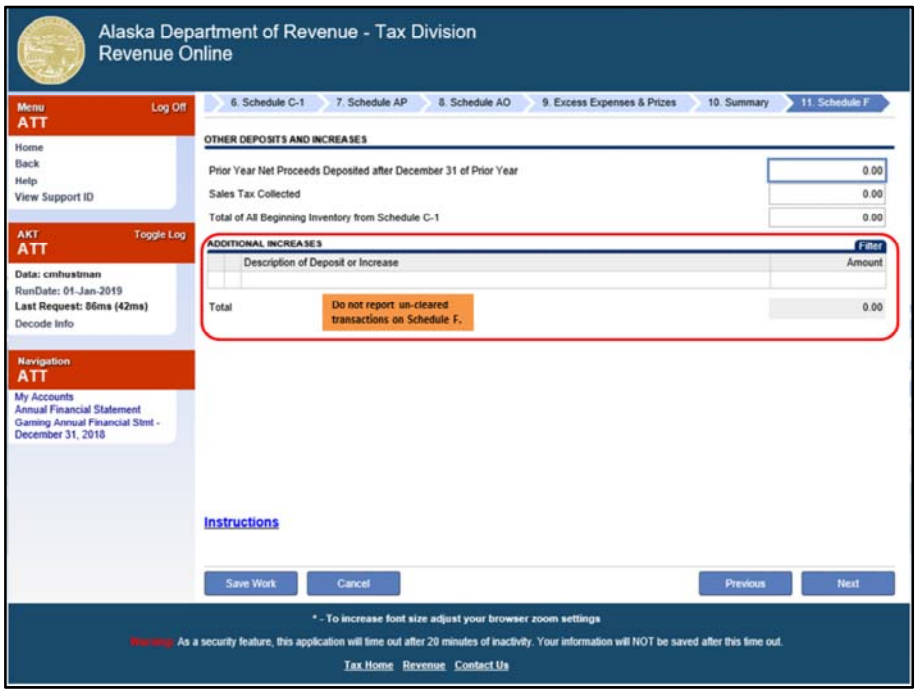
Step 11 is Schedule F. Schedule F is used along with schedule F-1,to help reconcile the gaming bank account balance reported on the summary page of the Annual Financial Statement. The first line Is Prior year net proceeds Deposited after December 31st of the prior year. We are filing our 2018 Annual Financial Statement, so prior year would be 2017. Net proceeds made in 2017 was reported on your 2017 Annual Financial Statement, but it did not reflect on your year end bank statement, because a deposit was made after December 31, 2017. You would enter that amount here.



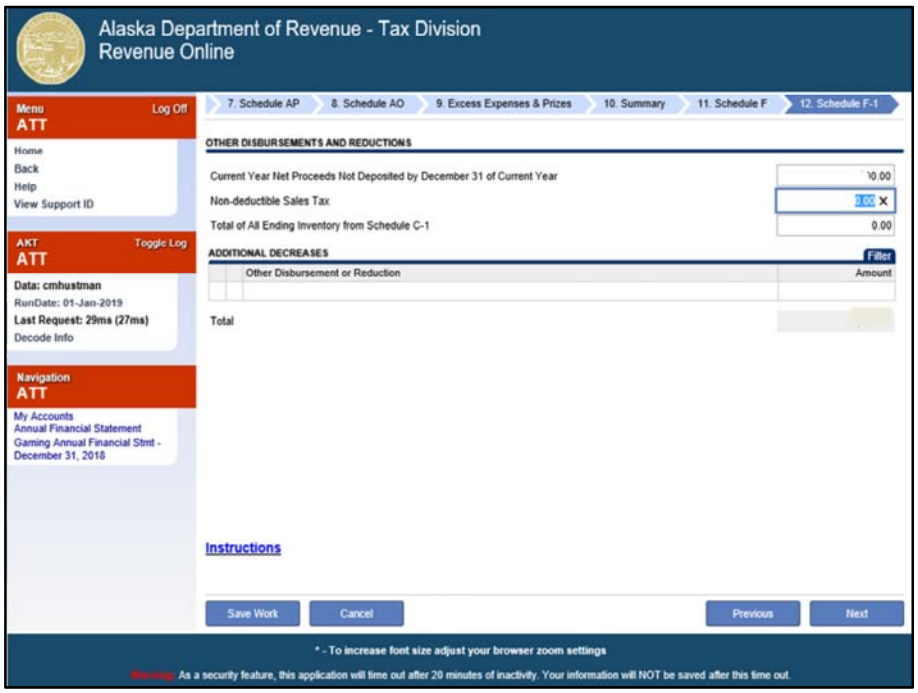
Sales tax collected. Here you would enter the city sales tax collected **<u>or</u>** the reduction of gross receipts on your schedule AP, if sales tax wasn't collected



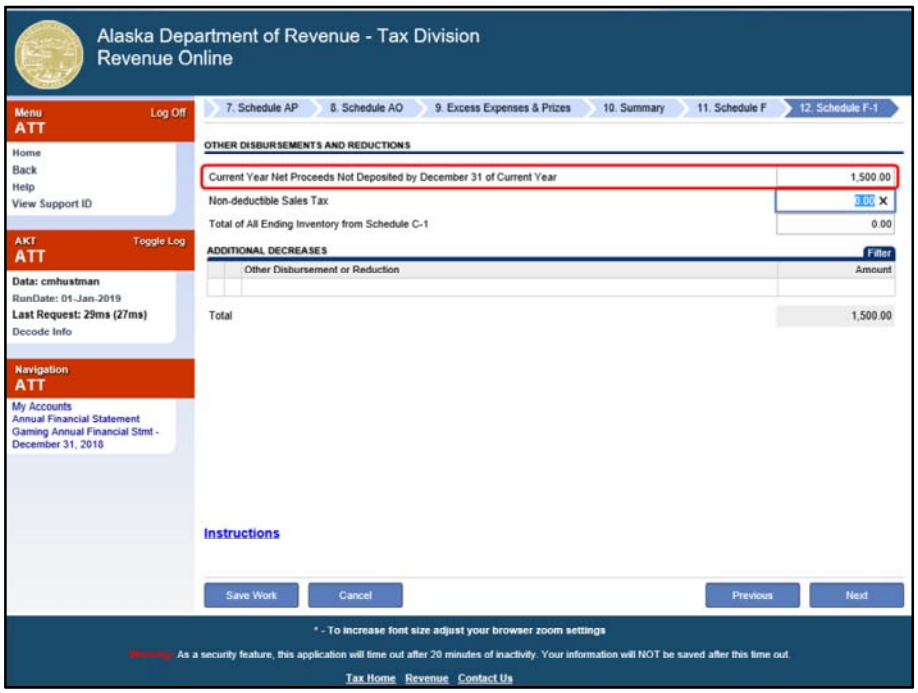
"Total of All Beginning Inventory from Schedule C-1". This amount should be from Line 1 of Schedule C-1 if you conducted any pull-tabs or bingo.



"Additional Increases" Here you would explain other deposits or increases in this field. For example, if you had to transfer money from your general account to your gaming account to open the account, this would be considered an additional increase. Also large raffles spanning two years may require entries on sch. F and F-1 to avoid appearance of excess prizes or expenses on either year. Please note that un-cleared transactions should not be reported on Schedule F and should be included on the reconciliation attached with your bank statements.

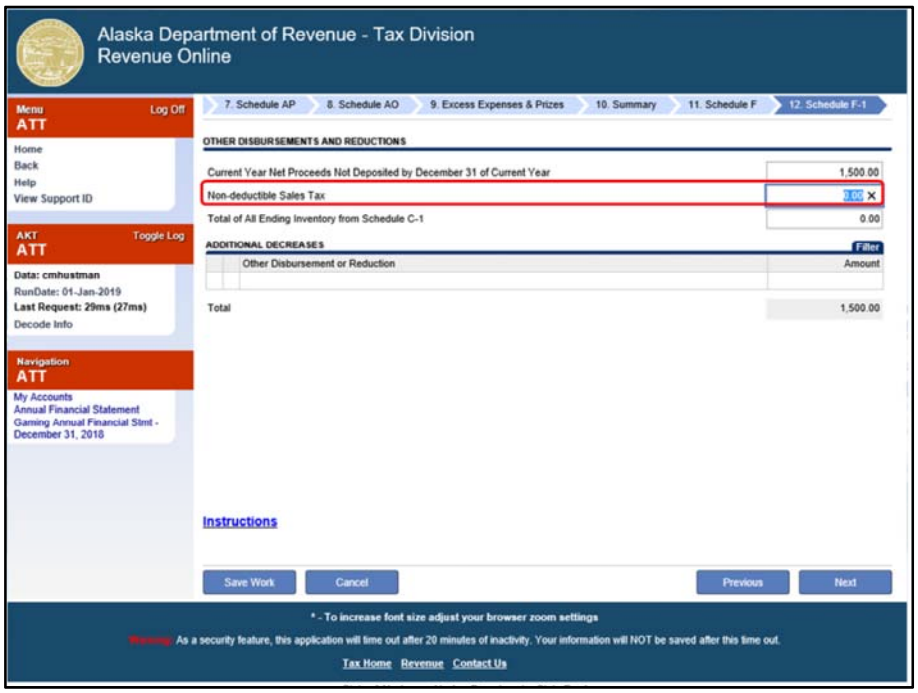


Step 12 Schedule F-1: Schedule F-1 is used along with schedule F to help reconcile the gaming bank account balance reported on the summary page of the Annual Financial Statement.

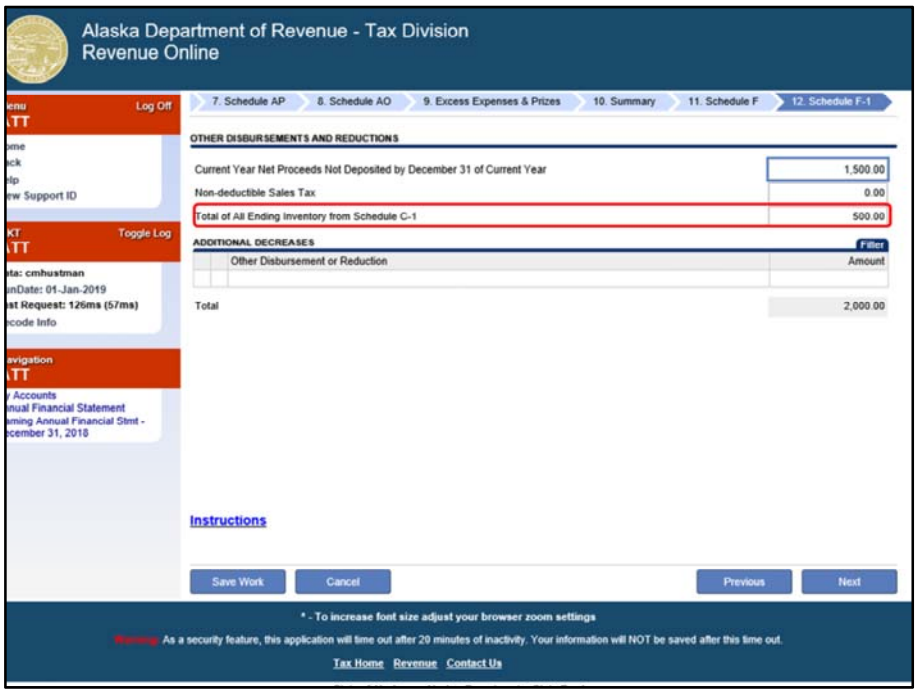


First line is Current year net proceeds Not Deposited by December 31st of the current year. You would use this line if net proceeds for 2018 was deposited in your gaming account after the calendar year. For example we had a raffle that ended Dec. 31, 2018 and reported it on Schedule AP. The net proceeds of $1,500 from that raffle was deposited after 12/31/18. We would enter that amount here.

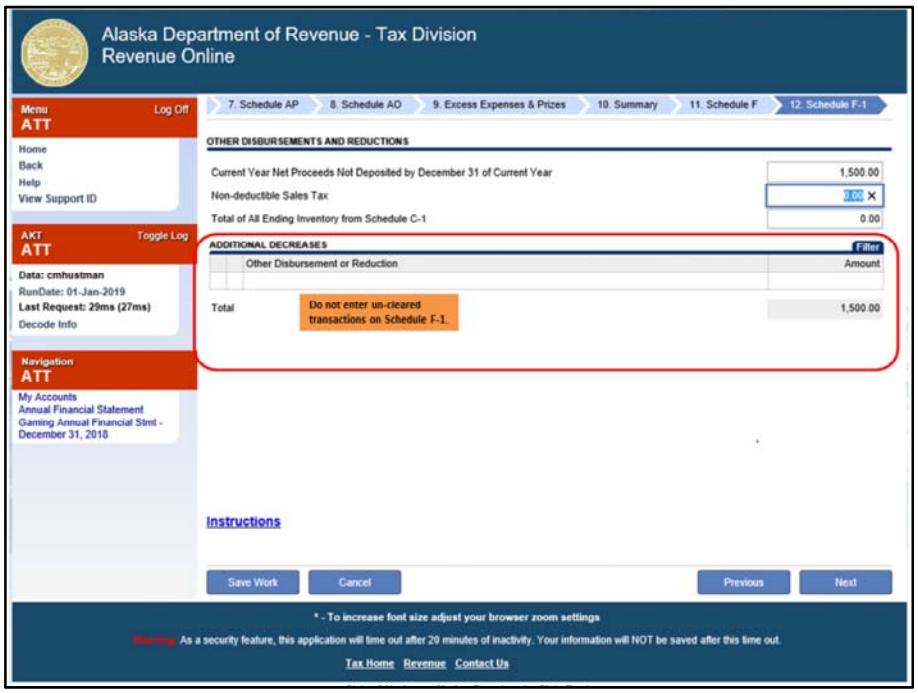
When you file your **2019 Annual Financial Statement**, the following year, you would enter this amount on Schedule F as "**Prior Year Net Proceeds Deposited after December 31 of Prior Year"**



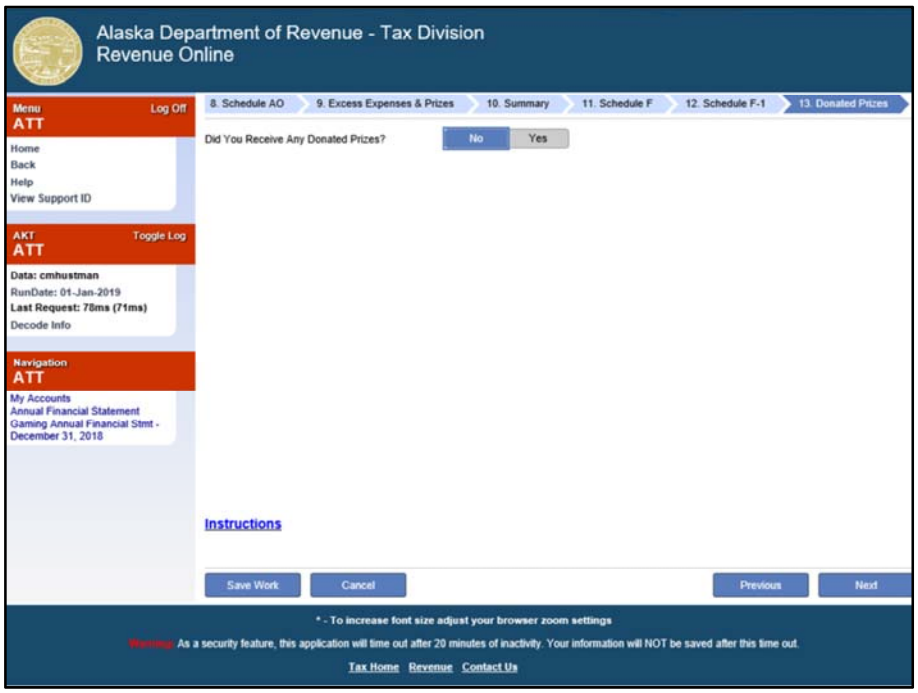
Non deductible sales tax. Sales tax is not deductible on schedules AP or AV and should be entered on this field if you conducted self directed gaming or have a vendor.



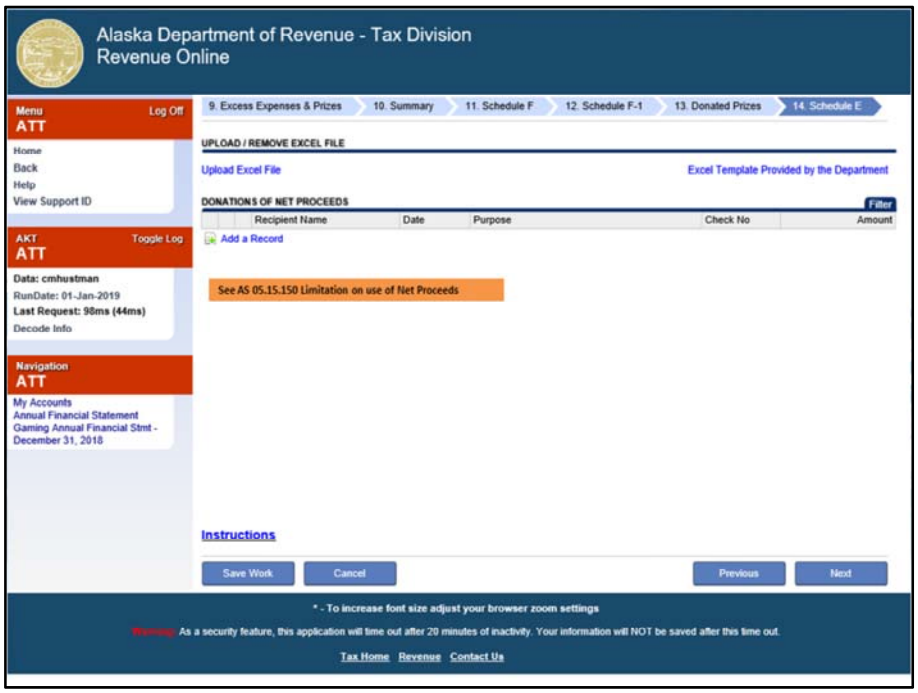
"Total of All Beginning Inventory from Schedule C-1". This amount should be from your Schedule C-1 Line 4 if you conducted any pull-tabs or bingo.



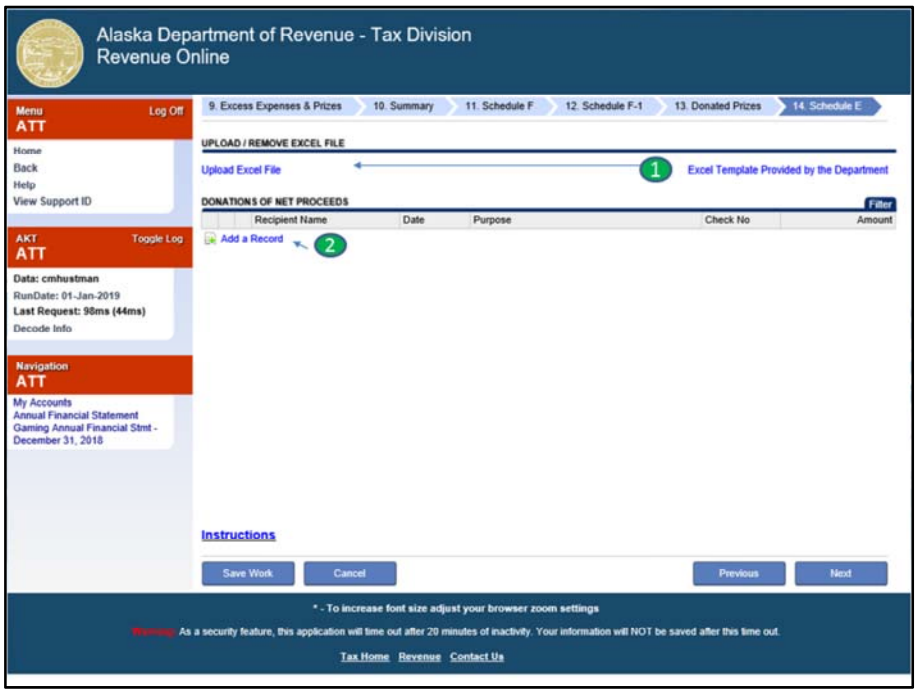
"Additional Decreases" Here you would explain other disbursements and reductions. For example, various adjustments, such as accounts payable for pull-tab purchases and wages that is not paid by the end of the year. Please note that un-cleared Transactions should not be reported on Schedule F-1 and should be included on the reconciliation attached with your bank statements.



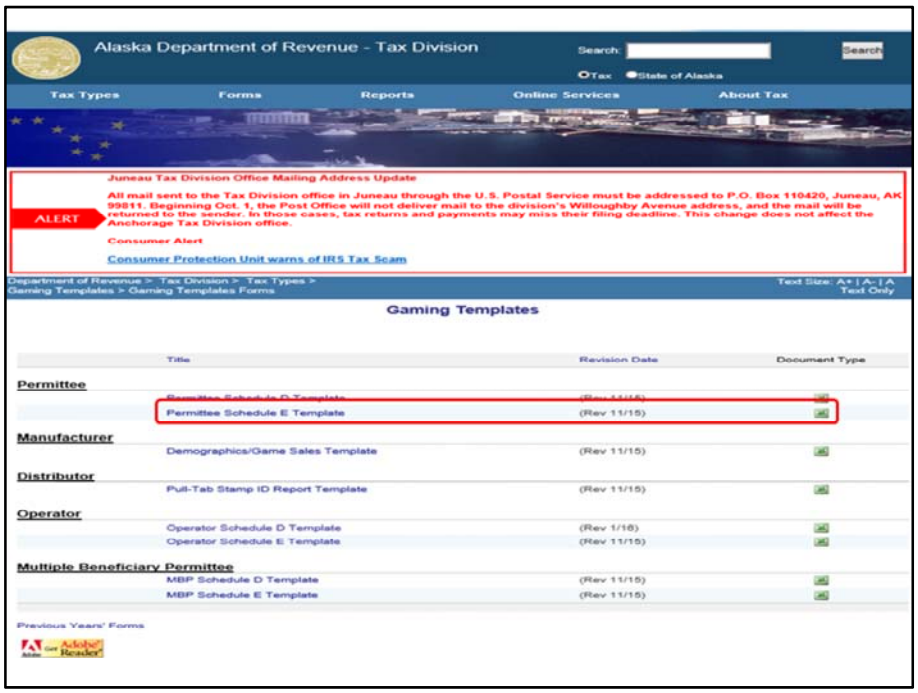
Step 13 Donated prizes. If you had a prize donated select yes and a “Value of Donated Prizes” box will appear and enter the value of the prize. For now we will hit “No” and continue.



Step 14 is Schedule E. Schedule E is used to report how your organization donated or used the net proceeds that it earned from all gaming activity. Net proceeds from gaming activity must be spent within one year per our Alaska Statute 05.15.150. Net proceeds that were earned in 2018 must be donated by December 31, 2019. Also, as a reminder, net proceeds must be used in state per Alaska Statute 05.15.150. If any net proceeds were used for travel, i.e. airfare, hotel or conference, include the travel destination in the purpose box.



There are two ways you enter , you can either upload the excel template provided by the Department or you can hit " add a record" hyperlink. First I'll

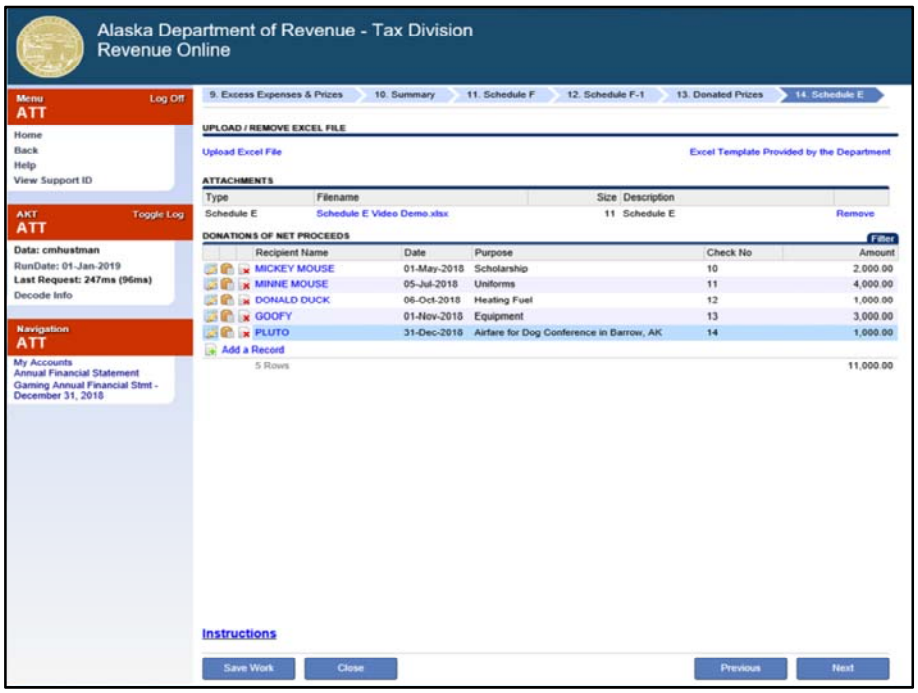


By clicking on the hyperlink “Excel Template Provided by the Department , it will take you to our State of Alaska website Gaming Templates. Next you’ll click on the “Permittee Schedule E Templates”.

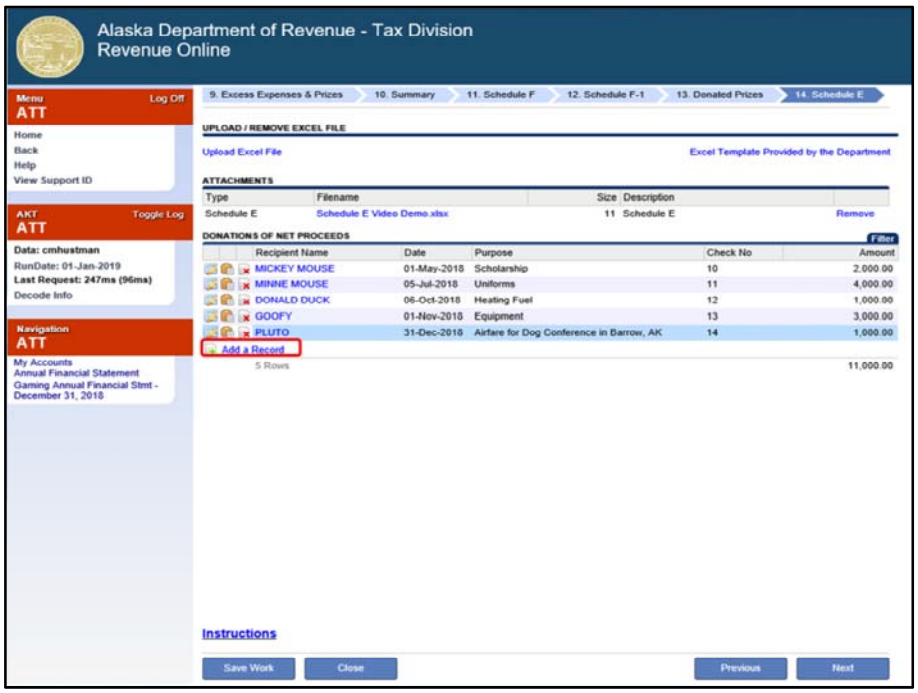
Recipient Name	Date	Purpose	Check Number	Amount
Mickey Mouse	5/1/2018	Scholarship	10	$2,000.00
Minne Mouse	7/5/2018	Uniforms	11	$4,000.00
Donald Duck	10/6/2018	Heating Fuel	12	$1,000.00
Goofy	11/1/2018	Equipment	13	$3,000.00
Pluto	12/31/2018	Airfare for Dog Conference in Barrow, AK	14	$1,000.00

Schedule E

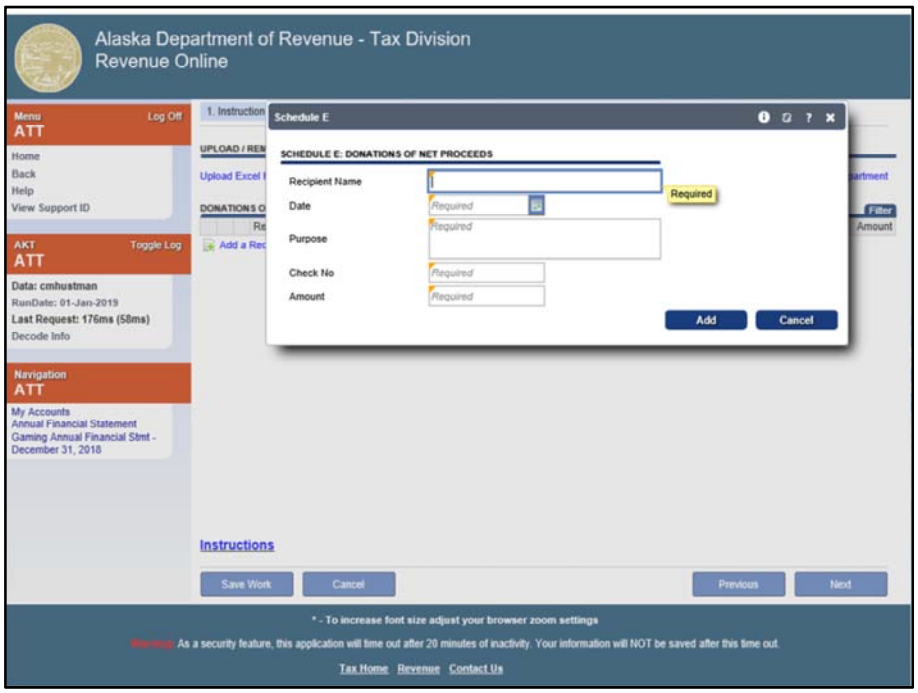
Here is an example of the excel template that is provided by the Department, which I will upload as an attachment for Schedule E.



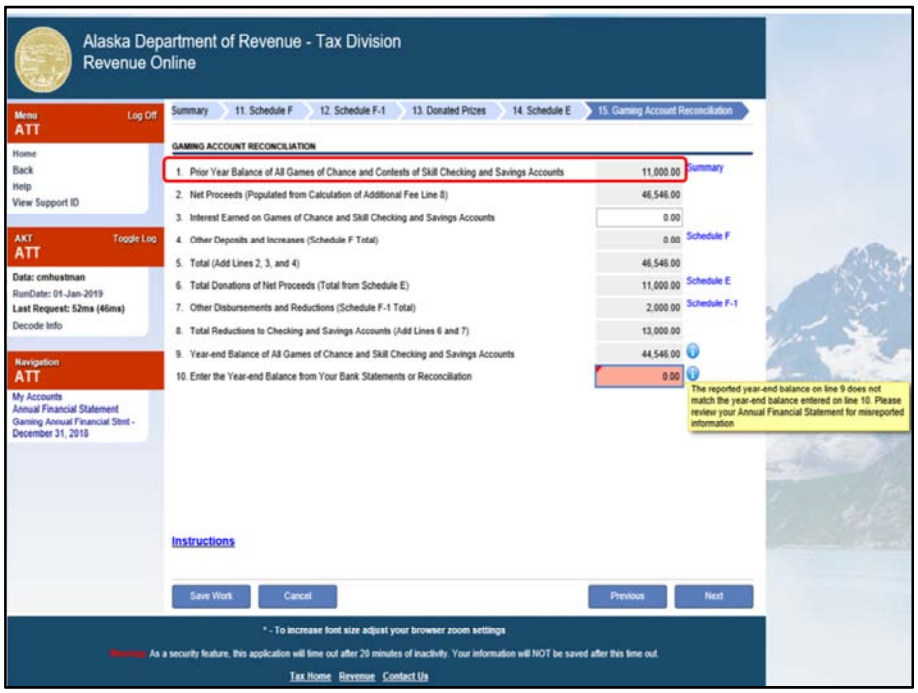
Once the template is uploaded the Donation of Net Proceeds will automatically fill in. The check to “Pluto” that I issued was for 12/31/18, I will be using this check as an example for my bank reconciliation.



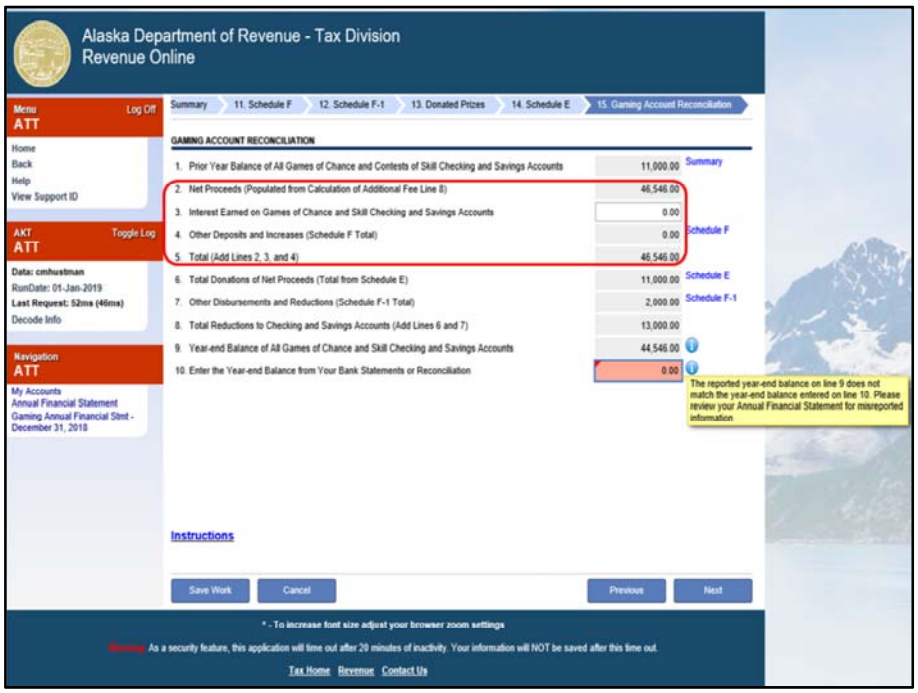
Our second option to add a donation is by clicking the “Add a Record” Hyperlink.



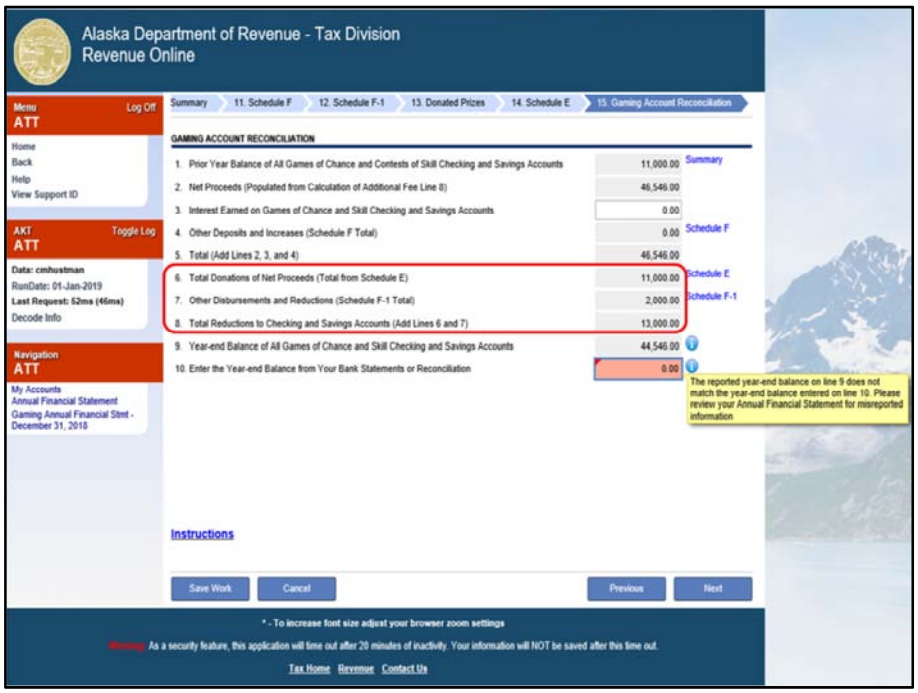
By clicking on the “Add a Record” hyperlink a fill in box will appear. You’ll enter the information and hit the add button.



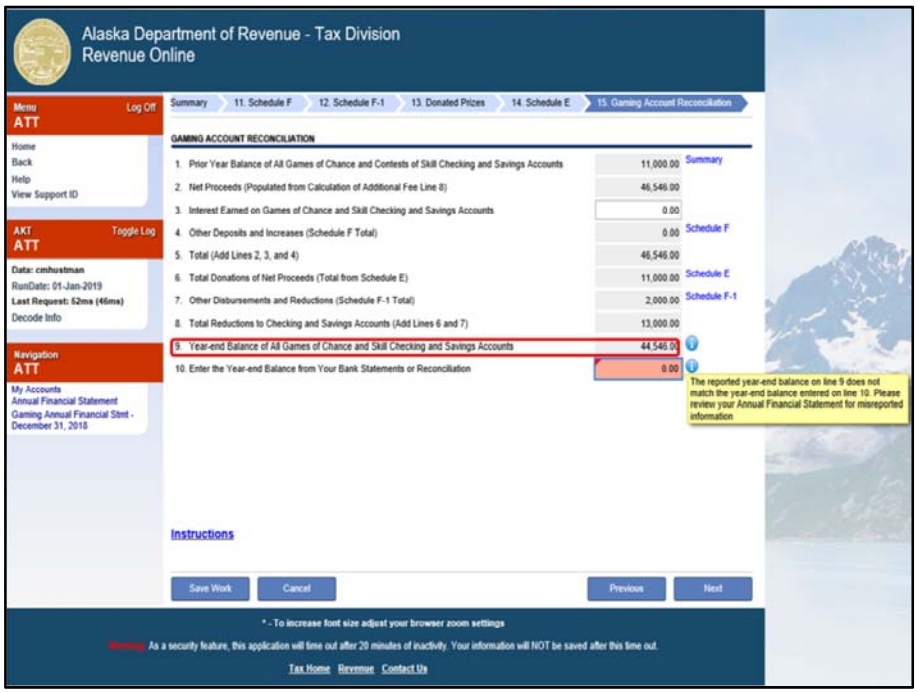
Step 15 is the Gaming Account Reconciliation. Line 1 pre-populates from your prior year annual financial statement year-end balance. This amount should match your prior year bank statements or bank reconciliation.



Lines 2-4 are the totals of Net Proceeds from schedules AO, AV and AP, Interest Earned and Other Deposits from Schedule F. Line 5 is the total of lines 2-4.



Lines 6 and 7 are totals of Donations from Schedule E and totals from Schedule F-1. Line 8 is the totals from lines 6 and 7.



Line 9 automatically calculates by adding lines 1 and 5 and subtracting line 8. This amount should match your year-end balance of your bank statement or bank reconciliation.

Bank Statement

12/01/2018 to 12/31/18

Alpha Gaming Account
PO Box
Juneau, AK 99801

Account: 123456

Balance 12/31/2018 $45,646.00

Bank Reconciliation

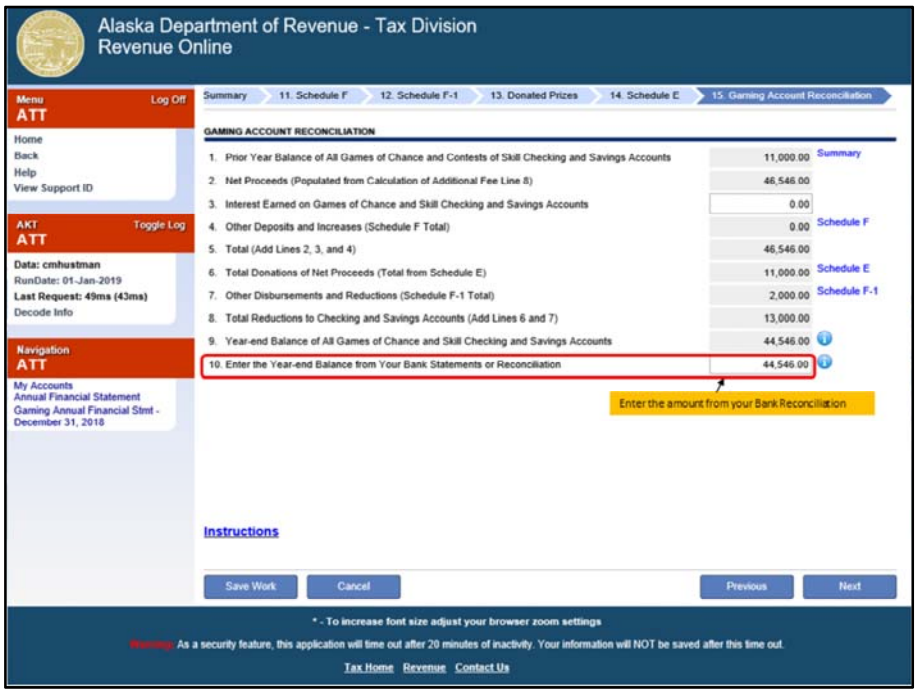
Balance from Gaming Bank Statement 12/31/18.....$45,646.00

Uncleared Check(s)

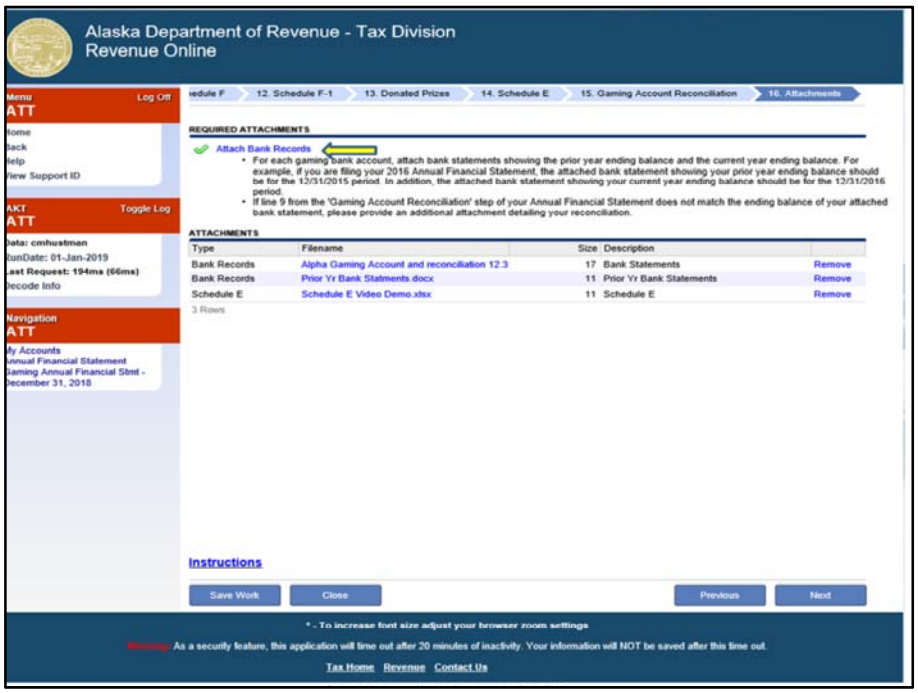
12/31/18	CK #6 (To purchase pull-tabs)	$100.00
12/31/18	CK #14 (Pluto Sch. E Donation)	$1000.00
	Total Uncleared	-$1100.00
	Register Balance 12/31/18	$44,546.00

This amount should be entered on line 10 of your Account Reconciliation page.

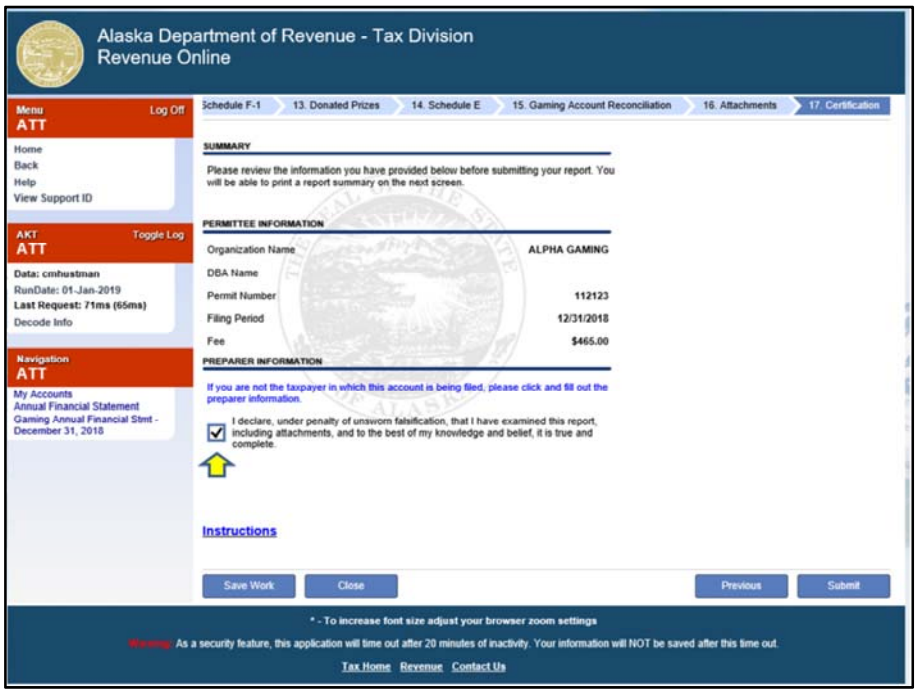
Here is an example of the gaming bank statement and a bank reconciliation. The bank statement balance for 12/31/18 is $45,646. In 2018 I have two checks that had not cleared the bank. The un-cleared checks do not reflect on my year-end bank statement balance but will in my report. The total un-cleared checks is $1,100. I take my bank statement balance of $45,646 - $1,100 = $44,546. This amount should match line 9 and will go on Line 10 of the Account Reconciliation page.



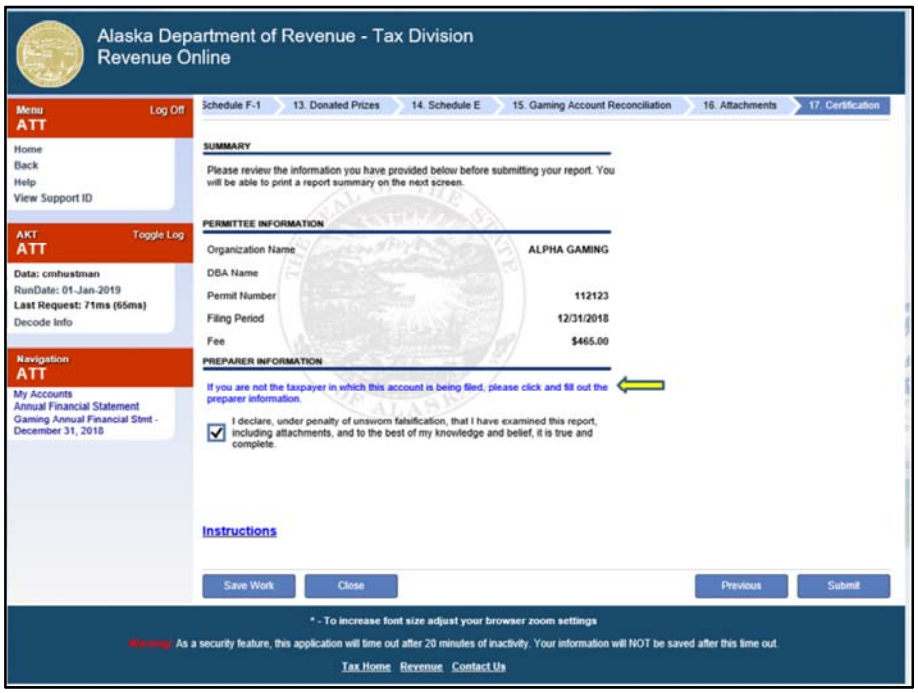
Line 10 is your balance from your bank statement or bank reconciliation and should match with line 9. If it does not match than you will have to go back to correct the misreporting.



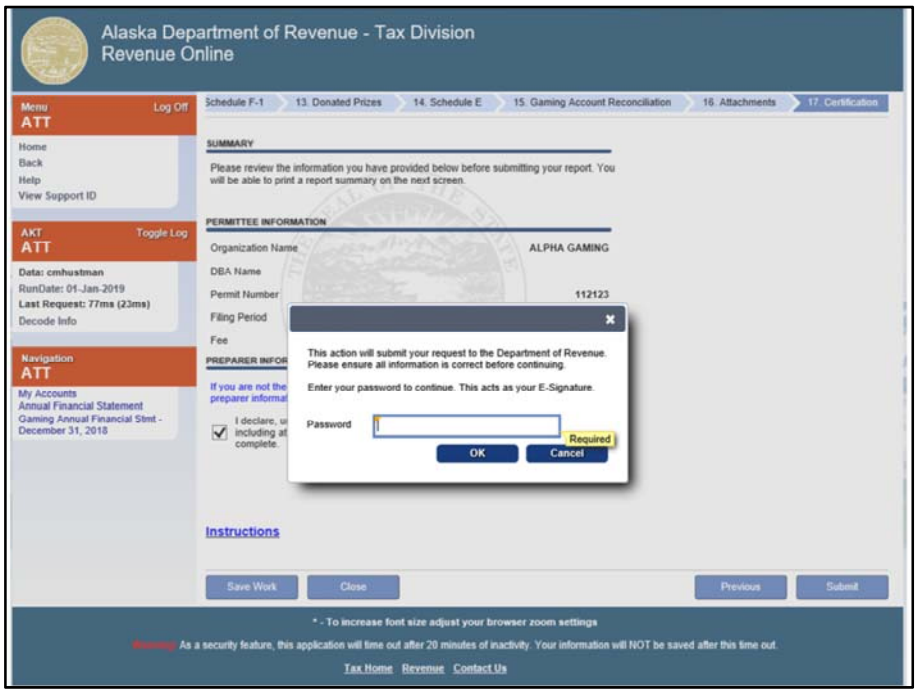
Step 16 is Attachments. You are required to attach your prior year-end and current year-end bank statements. To upload click on the blue hyperlink “Attach Bank Records” . Once uploaded, the files will show under “Attachments”. If line 9 from the Gaming Account reconciliation does not match your attached ending bank statement, then also attach your reconciliation.



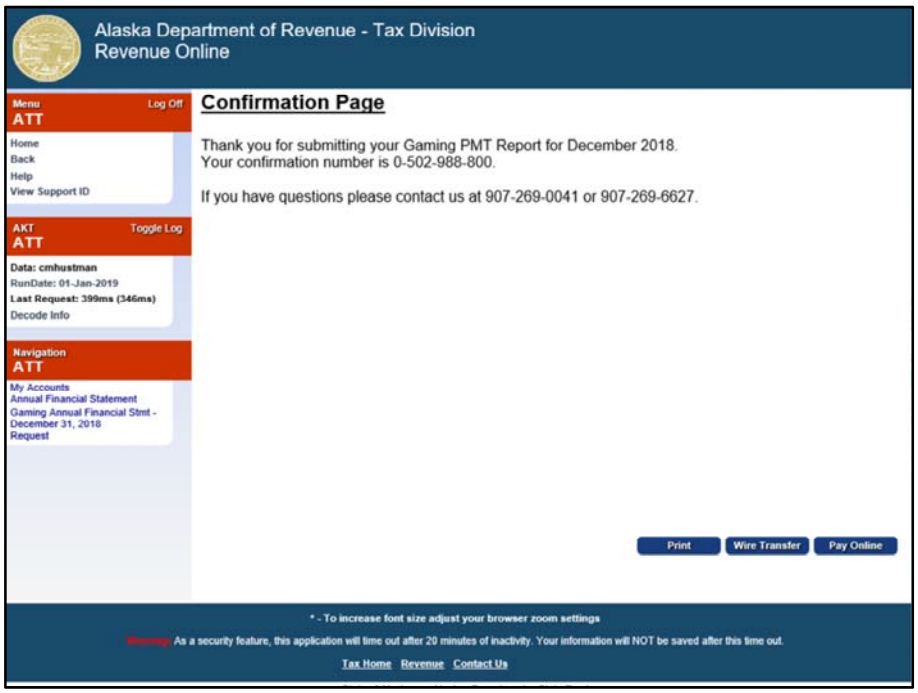
Step 14 Certification. This page contains permittee information with the organization name, permit number, filing period and the fee that is owed. Once your report is complete, check the box declaring that the report is true and complete to the best of your knowledge and then hit Submit.



If you are preparer such as third-party accountant or CPA that is filing for the permittees, you need to select the blue hyperlink that says, "**IF you are not the taxpayer in which this account is being filed, please click and fill out the preparer information"** . Fill out the required information before checking the box declaring that the report is true and complete to the best of your knowledge.



You'll enter your password, which is also your E-Signature.

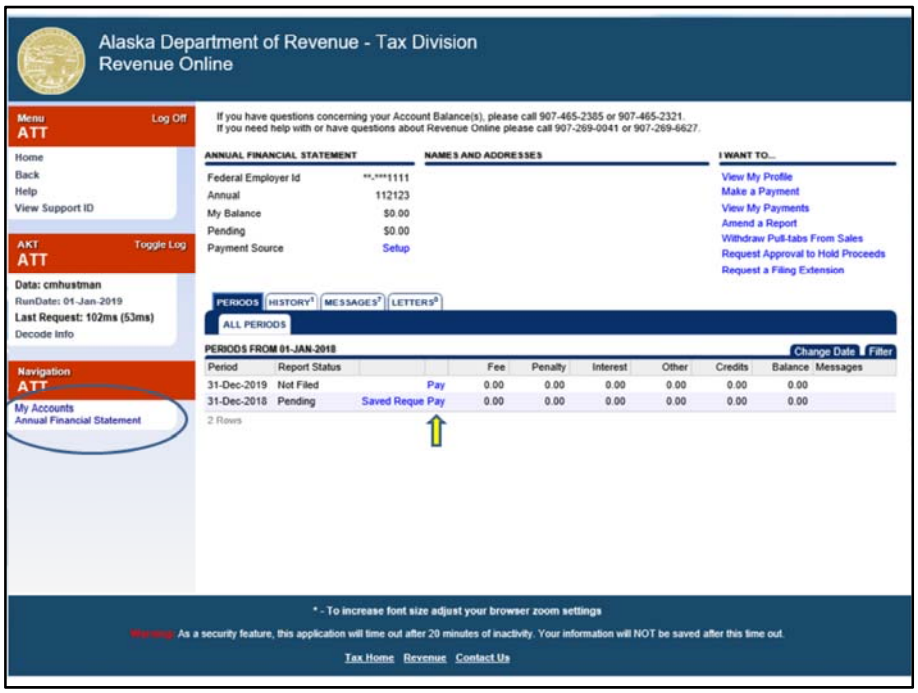


Once you have submitted you will receive a confirmation page with your confirmation number. On the bottom right hand side of your screen you see you have three buttons: print, wire transfer and Pay online.

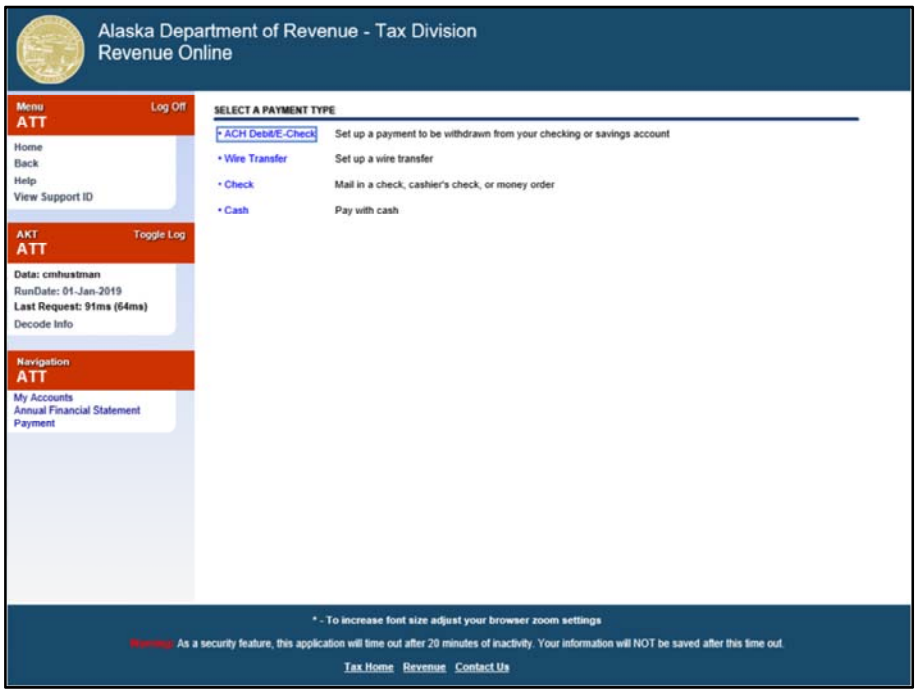
Select **print** you can print your Annual Financial Statement that you just completed in paper form.

If you select **Wire Transfer** it will give instructions how to do a wire transfer to the State of Alaska.

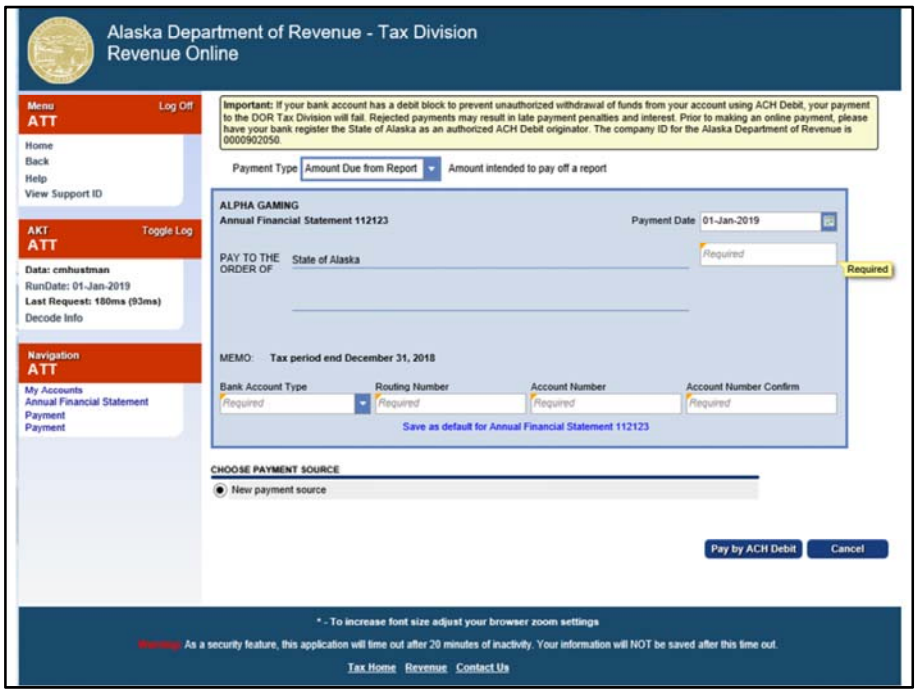
If you select **Pay Online** it will take you back to your Accounts, so you can pay your fee.



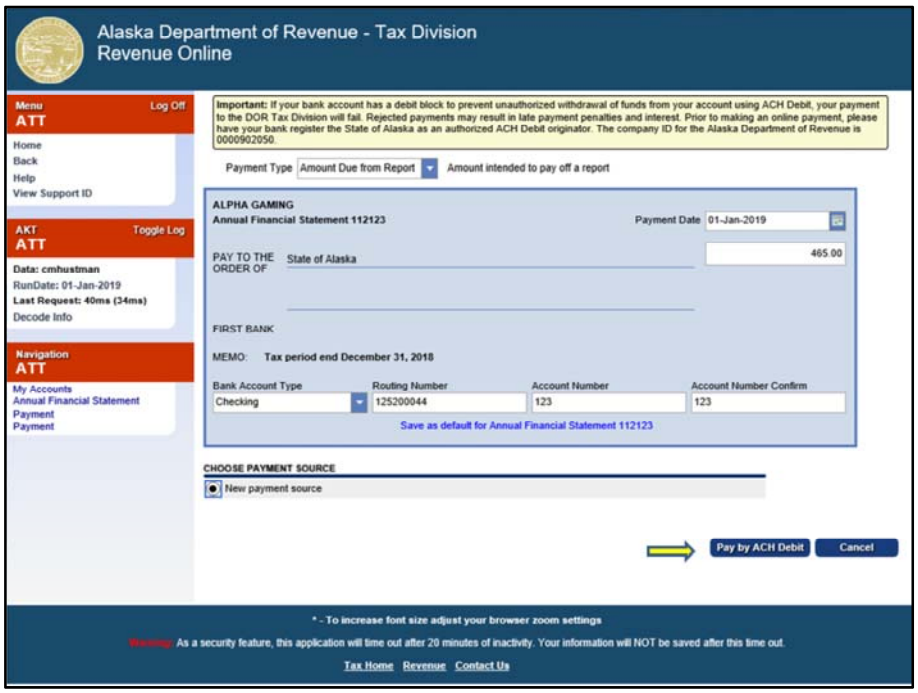
Back at “My Accounts” “Annual Financial Statement” Select the blue hyperlink “Pay”



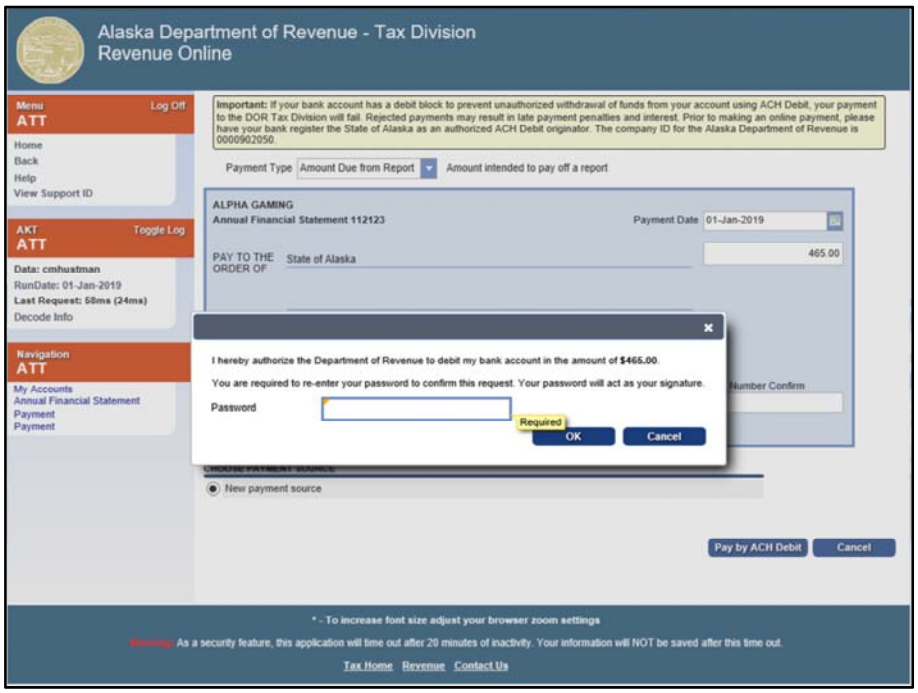
For payment you have a few options. First is the most common used which is the ACH Debit/E-check payment.
Next you have the Wire Transfer, Check and Cash. Today we will use “ACH Debit/E-Check



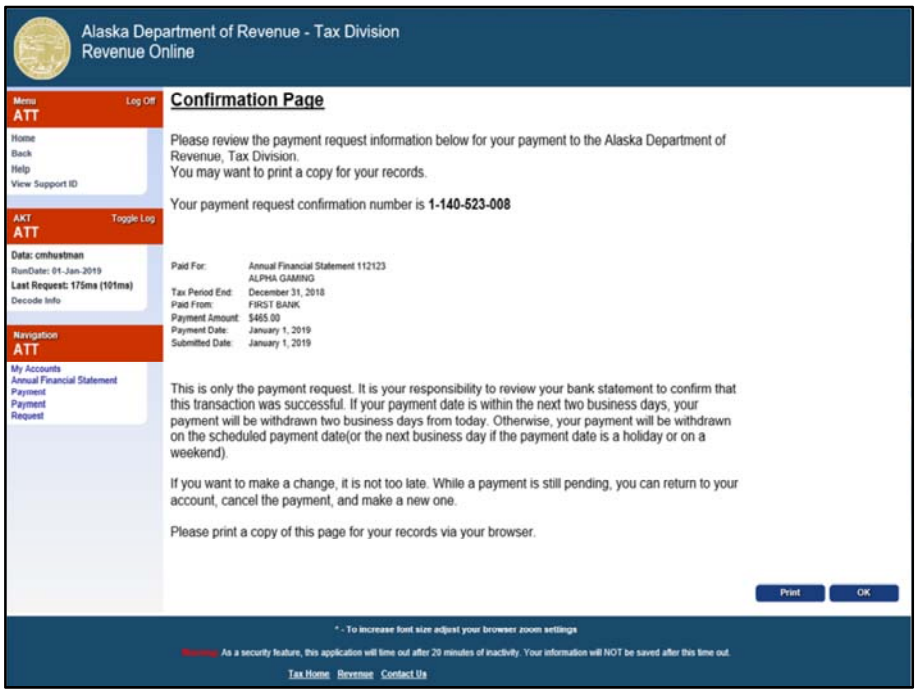
When a you select the ACH Debit/E-check A check will appear. The payment type is "Amount Due from Report" and "Pay to the order of" is automatically made out to the State of Alaska. Next, you will have to enter the amount that is owed which is the $465 fee. On the bottom you will enter in the bank account type, routing number and account number.



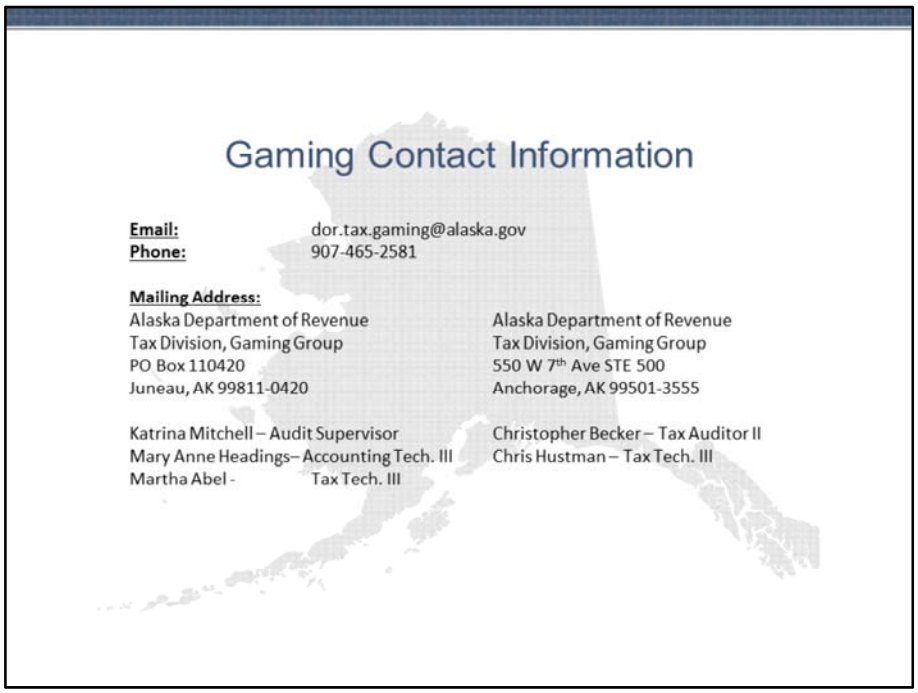
Hit Pay by ACH debit button on the bottom right hand side of your screen.



Next enter your password which is also your E-Signature.



Next you'll receive your confirmation page for your payment. Please note that your payment takes two business days to process.



That concludes our video demonstration on how to file an Annual Financial Statement with Raffles and Self Directed Pull-Tabs. At anytime you have questions here's our contact information.