

Operator Reports to Permittees

State of Alaska, Department of Revenue, Tax Division



Revised January 11, 2019

Overview

Outside of the reports operators are required to file with the Alaska Department of Revenue, Tax Division, operators are also required to submit various reports and information to the permittees they contract with.¹ These include:

1. [Daily Summary of Activity](#)
2. [Monthly Report](#)
3. [Quarterly Report](#)
4. [Annual Report](#)
5. [Additional Documents](#)

¹ AS 05.15.087

Report Due Dates

Below are the due dates for the reports operators are required to provide to their permittees.

1. Monthly Report: Due by the 15th day following the end of the month.
2. Quarterly Report: Due by the last day of the month following the end of the calendar quarter.
3. Annual Report: Due by February 28 of the year following the year the gaming activity was conducted.

Daily Summary of Activity

Operators are required to include daily summaries of activity with their [monthly reports](#) to permittees. A daily summary of activity must include an accounting of the following for the gaming activity conducted on behalf of the permittee:

- The amount of gross receipts, prizes awarded, and expenses at each location and gaming activity conducted during the day.¹
- The amount of gross receipts and prizes awarded for each pull-tab series conducted during the day.¹
- The date each pull-tab series conducted during the day was first put into play.¹
- The serial number of each pull-tab series withdrawn from sale during the day.¹

Daily Summary of Activity

Monthly Report

Quarterly Report

Annual Report

Additional Documents

¹ 15 AAC 160.240

Monthly Report

Operators are required to file a monthly report with each permittee for whom they conducted gaming activity during the preceding month. The report must be accompanied by a check for the net proceeds due to the permittee, [daily summaries of activity](#), and a monthly accounting of the:

- Amount of gross receipts ¹
- Value of prizes awarded ¹
- Total expenses ¹
- Expenses allowable under AS 05.15.160(a)(2)(B) ¹
- Net proceeds for each location and gaming activity ¹

Daily Summary of Activity

Monthly Report

Quarterly Report

Annual Report

Additional Documents

¹ AS 05.15.087(a) & 15 AAC 160.250

Quarterly Report

Operators are required to file a quarterly report with each permittee for whom they conducted gaming activity during the preceding calendar quarter. The report must contain:

- Year-to-date totals and quarterly summaries of the [monthly reports](#) ¹

Daily Summary of Activity

Monthly Report

Quarterly Report

Annual Report

Additional Documents

¹ AS 05.15.087(b)

Annual Report

Operators are required to file an annual report with each permittee for whom they conducted gaming activity during the preceding calendar year. The report must include an annual summary of the:

- Daily summaries of activity ¹
- Amount of gross receipts ¹
- Value of prizes awarded ¹
- Total expenses ¹
- Expenses allowable under AS 05.15.160(a)(2)(B) ¹
- Net proceeds for each location and gaming activity ¹

Daily Summary of Activity

Monthly Report

Quarterly Report

Annual Report

Additional Documents

¹ AS 05.15.087(c)

Additional Documents

Outside of the required reports, operators must also provide original invoice documents and deposit slips upon the request of a permittee for whom they conducted gaming activity.¹

Daily Summary of Activity

Monthly Report

Quarterly Report

Annual Report

Additional Documents

¹ AS 05.15.087(d)

Contact Information

Revenue Online Help Desk

- Phone: 907.269.0041
- Email: tax.revenue-online@alaska.gov

Charitable Gaming Section

- Phone: 907.465.2581
- Email: dor.tax.gaming@alaska.gov