

Duties of the Primary Member in Charge include:

- Serving as the principal point of contact with our staff;
- Filing required reports and payments on time; and
- Making sure gaming activities are conducted in compliance with the charitable gaming statute and regulation.

If, for some reason, the Primary Member in Charge is unable to serve, the Alternate Member in Charge shall fulfill these duties. If a member in charge position is vacant, it must be filled within six months. It is not permissible for both positions to be vacant at the same time. If there is a change in a member in charge, please amend your permit within 10 days.

Annual Financial Statement Report

An organization that holds a gaming permit anytime during a calendar year, must file an Annual Financial Statement no later than March 15 of the following year, even if no gaming activity was conducted. If gross receipts are \$20,000 or more in a calendar year, then a fee of one percent of net proceeds must be remitted no later than March 15 of the following year.

Quarterly Report

If gross receipts are \$50,000 or more in any quarter, then a Quarterly Report must be filed no later than 45 days following the end of the quarter. If your organization is a member of a Multiple Beneficiary Permittee, reports must be filed every quarter.

Permit

A permit expires on 12/31 each year and must be renewed in order to game the following year. The renewal process begins in November of each year.

Gaming Activities

We recommend you take a minute to review the permit issued to your organization so that you understand what gaming activities you are authorized to conduct. Next, review the applicable sections of the gaming statute and regulation to understand the correct way to conduct the gaming activity.

Net Proceeds

Net proceeds earned in one calendar year must be donated no later than the end of the following calendar year.

Resources

To file reports, make payments, and renew/amend a permit, log into your Revenue Online account at <https://online-tax.alaska.gov>

The charitable gaming statute and regulation, frequently asked questions, instructions (including easy to watch videos), and forms are available at www.tax.alaska.gov/gaming

Once you have passed the gaming test and have been an active member of your organization for at least six months, you will be qualified to be a member in charge. However, your organization will first need to add your name to their permit in Revenue Online before it is official.

If you have any questions or concerns, please contact us at the below phone or email.

Sincerely,

The Gaming Section

Phone: 907.465.2581

Email: dor.tax.gaming@alaska.gov