

New Operator Welcome Letter

Congratulations on obtaining your operator's license! The requirements that go along with your license include:

- Remitting payment of net proceeds and providing reports to permittees
- Filing required reports with the Department of Revenue, Tax Division (DOR)
- Monitoring the status of the permits of the permittees you contract with
- Maintaining appropriate books and records
- Giving notice to the DOR of lost, stolen, or damaged pull-tab games

Reports to Permittees

- Monthly reports to permittees are due by the 15th day following the end of the month. The report should include a check in the amount of net proceeds due, a daily summary of gaming activity, and a monthly accounting of gross receipts, prizes, expenses, and net proceeds for each location and gaming activity.
- Quarterly reports to permittees are due by the last day of the month following the end of the calendar quarter. The report should include quarterly summaries and year-to-date totals of the information contained in the monthly reports.
- Annual reports to permittees are due by February 28 of the year following the year the gaming activity was conducted. The report should include an annual summary of the daily summaries of activity, gross receipts, prizes, expenses, and net proceeds for each location and gaming activity.

Reports to the DOR

- Quarterly reports are due to the DOR by the last business day of the month following each calendar quarter. Required attachments include IRS Form 941 and the contribution and wage report submitted to the Department of Labor for the quarter.
- Annual reports are due to the DOR by February 28 of the year following the year the gaming activity was conducted. Required attachments include IRS Forms 940, W-3, and W-2 for each person employed.
- Financial statements reviewed by a certified public accountant (CPA) are due to the DOR by February 28 of the year following the year the gaming activity was conducted. Please refer your CPA to 15 AAC 160.310 for the information required in the review.

Permit Status

- An operator may contract with, and game on behalf of, an organization that holds an active permit.
- It is the responsibility of the operator to monitor the permit status of the permittees they contract with. The current status of all permits is available at the License Query on Revenue Online.
- Should the DOR suspend a permit, the operator will be notified directly.

Books & Records

- Records for pull-tabs and bingo should adhere to Pull-Tab Record Keeping and Reporting Standards and Bingo Record Keeping and Reporting Standards set out by the North American Gaming Regulators Association (NAGRA). These standards can be viewed at nagra.org.

Lost, Stolen, or Damaged Pull-Tab Games

- A request to withdraw pull-tabs should be submitted through Revenue Online within ten days if pull-tabs are lost, stolen, or damaged.
- In certain circumstances the DOR will grant approval to destroy the pull-tabs.

Resources

Revenue Online: <https://online-tax.alaska.gov>

Charitable Gaming Website: www.tax.alaska.gov/gaming