

Alaska Gaming Permit Application Instructions

These instructions are designed to assist you in applying for a gaming permittee permit in Revenue Online. To qualify for a gaming permit you must be a municipality or an organization that meets the following three criteria:

1. The organization must be a qualified organization that operates without profit to its members as described under AS 05.15.690(39).
2. The organization must have at least 25 members who are Alaskan residents. These members must include a Primary Member-in-Charge and an Alternate Member-in-Charge that have passed the gaming test.
3. The organization must have been in existence continually for a period of three years immediately before applying for the gaming permit.

Refer to the [Charitable Gaming Statutes and Administrative Code](#) for additional information.

To apply for a gaming permit for the first time:

1. Go to <https://online-tax.alaska.gov/>
2. Select *Submit a License/Permit App or Test* under Quick Links
3. Select *New Gaming Permit, License, or Test*
4. Select *I want to apply for a Gaming Permit or License*
5. Select *Alaska Gaming Permittee Permit Application*

Required Attachments

- Year-end minutes or bank statements from the last three years (required for all applicants)
- Copy of a voided check that has the word ‘Gaming’ in the title (required for all applicants)
- Copy of a bank signature card showing at least two people who are authorized to sign on the gaming checking account (required for all applicants)
- Articles of incorporation (required for corporations and limited liability companies)
- Partnership agreement (required for partnerships and limited liability partnerships)
- IRS letter of tax exemption (required for 501c non-profits)
- Bylaws that contain a dissolution clause (required if applicable)

You can select the ‘Save and Continue’ button in the bottom-left to save your progress at any time. Remember to write down your confirmation code, it will be needed to access your permit application again. When you return to the application, you will need to select the ‘Change’ tab in the upper-right to make changes to your previously saved work.

Application Information

- This application is used to apply for a gaming permit for the first time. If you have received a gaming permit in the past, please complete your license renewal through your Revenue Online account.
- This is an informational page only. No additional information is required.

Tax Period Information

- If applicable, select the period you wish to apply for. All permits expire on 12/31 of the period selected.

Taxpayer Information

- Enter the contact information for your organization on this step.
- Required information is denoted by an orange triangle in the upper-left of the field. However, entering additional information allows the Department to more easily contact your organization regarding your permit application.

Legal Questions

- Answer the two Yes/No legal questions by selecting the appropriate bubble.
- If you answer 'Yes' to either questions, fill out the required information for the individual(s) in the table provided.

Organization Type

- Select your organization type, refer to AS 05.15.690 and AAC 160.995 for definitions of the listed organization types.
- Enter your Alaska Entity Number from the Alaska Division of Corporations if applicable. The Division of Corporations website can be found [here](#).
- Answer the listed questions and attach the required documents when prompted.
- If your organization has bylaws, they must be amended to include a dissolution clause that reads as follows:
 - *“Upon dissolution, any remaining net proceeds from gaming activity under AS 05.15 will be distributed to one or more existing permittees, other than a multiple-beneficiary permittee, in accordance with 15 AAC 160.020(a)(5).”*
- In the table at the bottom of the page, list at least 25 adult members of your organization who are Alaskan residents, and indicate who will serve as the Primary Member-in-Charge, and who will serve as the Alternate Member-in-Charge. A list of 25 members is not required if the applicant is a municipality, school, or university.

Members in Charge

- Add the contact information for both your Primary Member-in-Charge and all Alternate Members-in-Charge by selecting [Add a Record](#). These persons must be members of the organization for which you are applying.
- Required information is denoted by an orange triangle in the upper-left of the field. However, entering additional information allows the Department to more easily contact your organization regarding your permit application.

- All Members-in-Charge must pass the gaming permittee test which is available through the [Revenue Online](#) homepage.

Facility-Based Games

- If you wish to conduct self-directed facility-based gaming activity, select [Add a Record](#) and fill out the required information.
- Enter the manager of gaming for the facility-based games as defined by 15 AAC 160.995 and 15 AAC 160.365. The manager of gaming must pass the gaming permittee test which is available through the [Revenue Online](#) homepage.

Area-Based Games

- You must have at least one facility or area-based game selected to continue.
- Click into the table provided to add the area and game type for any area-based games that your organization intends to conduct.
- For contests of skill and special draw raffles, please provide a detailed description that includes how the activity is to be conducted, the prize structure, and the method of selecting the winner.

Dedication of Net Proceeds

- Describe how your organization will use the net proceeds that it receives from gaming activities. Refer to AS 05.15.150 and 15 AAC 160.810 for allowable uses of net proceeds.

Additional Attachments

- Attach a copy of a voided check that has the word 'Gaming' in the title. Refer to 15 AAC 160.820 for the rules governing a gaming checking account.
- Attach a copy of a bank signature card showing at least two people who are authorized to sign on the gaming checking account.
- If exempt from federal income tax under 26 U.S.C. 501(c), as amended through October 24,1992, attach your IRS letter of tax exemption.
- Attach your articles of incorporation if applicable. If not already stated in your organization's bylaws, these articles of incorporation must contain a dissolution clause that provides for the disposition of net proceeds from charitable gaming activities.
- Attach your partnership agreement if applicable. If not already stated in your organization's bylaws, this partnership agreement must contain a dissolution clause that provides for the disposition of net proceeds from charitable gaming activities.

Payment

- Select a payment option.
 - If you select the online ACH debit payment option, enter the bank account type, financial institution routing number, account number, and account number confirmation you intend to use to pay the \$20.00 gaming permit fee.
 - If you have already submitted payment or will mail a check, print and complete the payment coupon, enclose a check in the amount of \$20.00 payable to the State of Alaska, and mail to the address stated.
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Logon Information

- Complete the required fields to establish your username, password, and secret question, and provide a valid email address.
- Once your application has been approved, you will receive an email containing an authorization code. Upon receipt of your code, login at the [Revenue Online](#) homepage by entering your username, password, and authorization code on the right-hand side of the screen.
- If you mark the ‘Trust this Computer’ checkbox below the authorization code, and your web browser is setup to not clear cookies and cache, then you will not need to enter an authorization code each time you login from this computer.

Summary

- Check the box declaring under penalty of perjury that the application is true, correct, and complete given all known information and then click the ‘Submit’ button in the bottom right.
- You will be prompted to enter your email address which will act as your E-Signature.

Confirmation Page

- Your confirmation number, email address and confirmation **code** will appear. Please take note of your confirmation **code**.
 - You can print a copy of your application by selecting the ‘Print’ button in the lower right-hand corner.
 - You will receive an email confirming your application has been submitted.
 - Be aware the submission of the gaming permit application does not mean your organization has a permit. The application will be reviewed by the Gaming Section and you will be notified of the status.
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CHECKLIST TO APPLY FOR AN ALASKA GAMING PERMIT

DO THIS BEFORE YOU APPLY FOR A PERMIT:

- 1. Open a bank account with at least two authorized signers and order checks. The word GAMING should appear in the title on all checks and bank statements.
- 2. Amend your bylaws or charter to include this phrase:
'Upon dissolution, any remaining net proceeds from gaming activity under AS 05.15 will be distributed to one or more existing permittees, other than a multiple-beneficiary permittee, in accordance with 15 AAC 160.020(a)(5).
- 3. Have your Primary Member-in-Charge take and pass the Permittee Gaming Test.
- 4. Have your Alternate Member-in-Charge take and pass the Permittee Gaming Test.
- 5. Have your Gaming Manager (if conducting self-directed bingo, pull-tabs) take and pass the Permittee Gaming Test.

GATHER THIS INFORMATION IN ELECTRONIC FORM BEFORE YOU APPLY FOR A PERMIT:

- 6. Year-end minutes or bank statements from the last three years.
- 7. Bank account agreement showing at least two authorized signers.
- 8. Voided check that has the word GAMING in the title.
- 9. Articles of Incorporation or Partnership Agreement, if applicable.
- 10. IRS letter of tax exemption, if applicable.
- 11. Bylaws (including amendments) and national and state charters, if any.

IT IS HELPFUL TO HAVE THIS INFORMATION HANDY WHILE YOU ARE APPLYING FOR A PERMIT:

- 12. List of 25 adult members of your organization that are residents of Alaska. Refer to your bylaws to determine your membership requirements.
- 13. Gaming bank account number and routing number.
- 14. A description of how your organization will donate its net proceeds.
- 15. Your organization's federal employer identification number (FEIN).
- 16. Name, mailing address, e-mail address, phone number, and social security for each member in charge, and manager of gaming.

TO APPLY FOR A PERMIT:

Read the Alaska Gaming Permit Instructions, available at the Videos, Instructions and Forms link at www.tax.alaska.gov/gaming