

History of Indiana Charity Gaming

In June 1992, the Indiana Department of Revenue was given the responsibility of enforcing charity gaming laws in Indiana. Only qualified nonprofit organizations can legally conduct charity gaming events in Indiana. These gaming events are limited to bingo, charity game nights, door prizes, festival events, raffles, and the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct.

Which Organizations Qualify?

An organization may conduct legal charity gaming events if it is a bona fide educational, religious, senior citizen, veteran, or civic/fraternal/charitable organization operating in Indiana, and is exempt from taxation under Section 501 of the Internal Revenue Code (IRC).

The nonprofit organizations eligible to engage in Indiana charity gaming events are defined in Title 4, Article 32, of the Indiana Code. A brief description of these organizations is as follows:

Bona Fide Civic Organization

A branch, chapter, or lodge of a local, national, or state organization that is nonprofit and primarily operated for charitable, civic, or fraternal purposes.

Bona Fide Educational Organization

An organization that is nonprofit, whose primary purpose is educational in nature, and is designed to develop the capabilities of individuals by instruction in public or private elementary and secondary schools, as well as colleges and universities.

Bona Fide Political Organization

An association, committee, fund, party, or other organization that is established and operated for either directly or indirectly accepting contributions and making expenditures for an exempt purpose, as defined in Section 527 of the Internal Revenue Code. These organizations are the Democratic Party, Republican Party, Independent Party, etc.

Note: A political candidate's committee is not a political organization by this definition.

Bona Fide Religious Organization

An organization, church, or body of communicants operating on a nonprofit basis and primarily for religious purposes. The organization must operate under Section 501 of the Internal Revenue Code and provide written documentation as such.

Bona Fide Senior Citizens Organization

An organization that is nonprofit and has at least 15 members who are at least 60 years old. The purpose of the organization is to advance and support the causes of the elderly and retired persons.

Bona Fide Veterans Organization

A local organization, or a branch, chapter, or lodge of a national or state organization that is nonprofit, chartered by the United States Congress, and whose members are or were in the United States Armed Forces. The purpose of the organization is for the mutual advancement and support of the organization's membership and patriotic causes.

All organizations meeting one of the proceeding requirements also must have been in active and continuous existence for at least 5 years, or be affiliated with a parent organization that has been in existence and operating for at least 5 years. Except where a qualified organization or its affiliate is having a convention or other annual meeting of its membership, charity gaming events may only be conducted in the county where the Indiana principal office is located.

Any hospital licensed under IC 16-21, a health facility licensed under IC 16-28, or a psychiatric facility licensed under IC 12-25, may conduct charity gaming events under certain circumstances.

Being exempt from taxation under Section 501 of the Internal Revenue Code does not ensure that an organization is eligible to conduct legal charity gaming events. The types of organizations that do not qualify include federal credit unions, pension trusts, and generally those established primarily for literary, scientific, and social purposes.

What Are Legal Charity Gaming Activities?

Qualified nonprofit organizations may conduct certain types of legal charity gaming activities in Indiana. These activities include bingo, door prizes, raffles, as well as the sale of pull tabs, punchboards, and tip boards. Charity game nights and festival events are also covered. Individuals participating in licensed events must be at least 18 years old.

Bingo

A bingo game is played with regulation bingo cards, pads, or sheets. A player covers the numbers that are called out by the announcer. The winner of each game is the player who is the first to properly cover the announced pattern of squares on the bingo surface.

Door Prizes

A door prize is awarded to a person based solely upon the person's attendance at an event, or the purchase of a ticket to attend an event.

Raffles

A raffle is the selling of chances or tickets to win a prize awarded through a random drawing.

Pull Tabs

A pull tab is either a single, folded, banded ticket, or a two-ply card with a perforated break-open tab that has a hidden symbol that determines the winner. The prize must be fully described on the inside of the ticket.

Punchboards

A punchboard is a board or card that contains a grid or sections that hide the random opportunity to win a prize based on the results of punching a single section to reveal either a prize amount or a symbol.

Tip Boards

A tip board is a game of chance board or placard with a hidden winning number or symbol in each column.

Charity Game Nights

This permits the licensee to conduct a card game, a dice game, a roulette wheel and a spindle (wheel of fortune style) game, along with door prize drawings and the sale of pull tabs, punchboards and tip boards. An organization is limited to holding four charity game nights per calendar year.

Festival Events

This permits the licensee to conduct bingo games, charity game night, one raffle, door prizes and the sale of pull tabs, punchboards and tip boards at the festival. A festival can only be held once a calendar year and cannot exceed four consecutive days.

Types of Licenses

Listed are the six different types of licenses that are available:

1. Annual Bingo License
2. Charity Game Night License
3. Door Prize License
4. Festival License
5. Raffle License
6. Special Bingo License

Each type of license allows an organization to conduct a limited number of charity gaming events within certain prize limitations. There also are restrictions on how many times an organization may receive each type of license during the year.

Note: The wagering on banking and percentage games, bookmaking activities, numbers games, pinball machines, or slot machines are not included in these legal charity gaming events.

Annual Bingo License

The Annual Bingo License is available for those organizations that conduct bingo events throughout the year. This type of license allows for the following games to be played:

1. Door Prize drawings
2. Multiple Bingo events
3. The sale of pull tabs, punchboards, and tip boards

This license is also used by organizations that only sell pull tabs, punchboards and tip boards throughout the year, even if bingo is not played. The organizations that only reported income from only the sales of pull tabs, punchboards and tip boards were extracted from Annual Bingo figures and shown as Pull Tab Only figures in this report.

Charity Game Night License

Charity Game Nights are commonly referred to as “Las Vegas Nights” or “Monte Carlo Nights”. This type of license allows for the following games to be played:

1. Card games
2. Dice games
3. Door Prize drawings
4. Roulette wheel games
5. Spindle games
6. The sale of pull tabs, punchboards, and tip boards

Door Prize License

A Door Prize License may be needed when an organization gives away door prizes as a fund-raising event. This type of license allows for the following games to be played:

1. Door prize drawings
2. The sale of pull tabs, punchboards, and tip boards

Festival License

The festival license permits one (1) organization to conduct a variety of charity gaming events for up to four (4) consecutive days. All of these events have to be conducted within certain limitations. This type of license allows for the following games to be played:

1. Bingo games
2. Charity Game Night event
3. Door Prize drawings
4. One (1) Raffle drawing event
5. The sale of pull tabs, punchboards, and tip boards

Raffle License

A Raffle License is needed when an organization holds a raffle drawing as a fund-raising event. This type of license allows the following game to be played:

1. Door Prize drawings
2. Raffle drawings
3. The sale of pull tabs, punchboards, and tip boards

Special Bingo License

The second type of bingo license is a Special Bingo License. This license is usually used by those organizations wanting to hold bingo events only occasionally, and not weekly, throughout the year. This license is valid for only one location and time. This license may also be used by Annual Bingo License holders that want to conduct a bingo event on a day that is not listed on their annual license. This type of license allows for the following games to be played:

1. One (1) Bingo event
2. Door Prize drawings
3. The sale of pull tabs, punchboards, and tip boards

Gross revenues from charity gaming events

FY03	\$559,756,454.70
FY02	\$583,128,493.97
FY01	\$576,138,058.77
FY00	\$585,498,273.99
FY99	\$512,958,370.64
FY98	\$521,970,657.10
FY97	\$515,648,950.81
FY96	\$457,093,470.60
FY95	\$400,690,533.45
FY94	\$311,247,513.81

Administrative Highlights for Fiscal Year 2003

The Charity Gaming Section of the Indiana Department of Revenue was created to administer charity gaming laws. Staff members in this section, in addition to field investigators from the Criminal Investigation Division, strive to see that licensed organizations are operating within charity gaming laws and regulations.

Build Indiana Fund

Under IC 4-32-10-6, the Indiana Department of Revenue is required to remit charity gaming surplus revenue into the "Build Indiana Fund." This revenue is generated by license fees, as well as excise taxes and penalties. The Department deposited \$3,500,000 into this fund during Fiscal Year 2003.

Taxpayer Assistance

During Fiscal Year 2003, the Charity Gaming Section assisted 218 taxpayers in the walk-in assistance center and answered 18,249 phone calls (compared to 15,769 in Fiscal Year 2002).

Education

During Fiscal Year 2003, three educational seminars were conducted, with a total of 337 attendees participating. The Indianapolis seminar attracted 111 attendees; the Plymouth seminar, 103; and, the Madison seminar, 123. Three seminars were planned for FY04, however were postponed due to litigation.

Form Revision

During Fiscal Year 2003, no forms were revised.

Legislation

HB 1556 regarding charity gaming within the State of Indiana was passed on April 1, 2003 and became effective July 1, 2003. The Department adopted new rules and regulations, currently in effect and being enforced, regarding the administration of such activities.

Biannual Newsletter

In a continuing effort to communicate and educate nonprofit organizations on state codes and regulations, the Charity Gaming Section produces the biannual (April and October) *Indiana Charity Gaming News*. It reports information and issues of interest to the Indiana charity gaming community. The issues have handy phone numbers, articles on tax court findings, investigations and basic rules. Organizations are encouraged to call, write or e-mail questions or suggestions for future articles.

90/60 Rule

The "90/60 rule" requires organizations that receive at least 90% of their total gross revenues from gaming activities to give at least 60% away to other charities. One organization was affected in Fiscal Year 2003 by this rule, Liberty Township Boosters, Inc., Muncie, Delaware County.

License Fees

The fee for the first license in any category is \$25.

For a subsequent license, fees are based on the gross receipts from the previous event for which the same type of license was held.

These receipts include:

1. The income from all gaming activities, including the sale of pull tabs, punchboards, and tip boards.
2. The sale of tangible personal property specifically sold at the gaming event. Some items commonly sold at these events include card doblers, good luck dolls, keychains, etc.
3. Concessions that are sold specifically at the gaming event.

Contracting with an individual or group to operate a gaming event on behalf of a qualified organization is a Class D Felony. (IC 4-32-12)

Charity gaming license fees are based on the following chart:

Gross Revenues		
<u>At Least</u>	<u>But Less Than</u>	<u>Fee</u>
\$ 0	\$ 15,000	\$ 25
\$ 15,000	\$ 25,000	\$ 75
\$ 25,000	\$ 50,000	\$ 200
\$ 50,000	\$ 75,000	\$ 350
\$ 75,000	\$ 100,000	\$ 600
\$ 100,000	\$ 150,000	\$ 900
\$ 150,000	\$ 200,000	\$ 1,200
\$ 200,000	\$ 250,000	\$ 1,500
\$ 250,000	\$ 300,000	\$ 1,800
\$ 300,000	\$ 400,000	\$ 2,500
\$ 400,000	\$ 500,000	\$ 3,250
\$ 500,000	\$ 750,000	\$ 5,000
\$ 750,000	\$ 1,000,000	\$ 6,750
\$ 1,000,000	\$ 1,250,000	\$ 8,500
\$ 1,250,000	\$ 1,500,000	\$ 10,000
\$ 1,500,000	\$ 1,750,000	\$ 12,000
\$ 1,750,000	\$ 2,000,000	\$ 14,000
\$ 2,000,000	\$ 2,250,000	\$ 16,250
\$ 2,250,000	\$ 2,500,000	\$ 18,500
\$ 2,500,000	\$ 3,000,000	\$ 22,500
\$ 3,000,000	\$ -----	\$ 25,000

Manufacturers and Distributors

All business entities desiring to manufacture, distribute, or sell the following items in Indiana must be licensed by the Indiana Department of Revenue. These items include bingo sheets, devices, equipment, and other supplies used in playing bingo, as well as pull tabs, punchboards and tip boards.

A manufacturer's annual license fee is \$3,000. There were 15 manufacturer's licenses issued in Fiscal Year 2003. The total fee collected was \$45,000.

A distributor's annual license fee is \$2,000. There were 62 distributor's licenses issued in fiscal year 2003. The total fee collected was \$124 ,000.

An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards in the amount of ten percent (10%) of the wholesale price. For fiscal year 2003, manufacturers and distributors remitted \$1,311,871 in gaming card excise taxes and penalties.

	FY 2003	FY 2002
Manufactures' Fees	\$ 45,000	\$ 42,000
Distributors' Fees	124,000	116,000
Excise Taxes	1,311,871	1,448,439
Totals	\$1,480,871	\$1,606,439

Enforcement

The Department's Criminal Investigations Division (CID) conducts in-depth investigations on charity gaming license applicants. The results for Fiscal Year 2003 are as follows:

Denials:	Allen County Allen County Allen County Boone County Johnson County Lake County Marion County Perry County St Joseph County Vigo County	Fort Wayne's Finest Athletic Club Fraternal Order of Police No. 14 New Haven Area Heritage Association Guy Squibb Memorial Fund Full Life Christian Fellowship, Inc Lakes of the Four Seasons Golf Assn. Charities of Indianapolis Tell City Junior Baseball Association Spirit of America Foundation Limited West Vigo Community Center
Emergency Revocations:	Henry County Madison County	Henry County Conservation Club Anderson PAL Club

Statute Violations

IC 4-32-6-5 Bona fide civic organization means a branch, lodge, or chapter of a national or state organization that is not for pecuniary profit or a local organization that is not for pecuniary profit and not affiliated with a state or national organization whose written constitution, charter, articles of incorporation, or bylaws provide the following:

- (1) That the organization is organized primarily for civic, fraternal, or charitable purposes.
- (2) That upon dissolution of the organization all remaining assets of the organization revert to nonprofit civic or charitable purposes.

Number of Violations: 1 Penalty Assessed: \$1,000

IC 4-32-6-18	The definition of a “pull tab” means a game conducting with a single folded or banded ticket or a two-ply card with perforated break-open tabs and is bought by a player from a qualified organization.	Number of Violations: 1	Penalty Assessed: \$500
IC 4-32-9-1	A qualified organization may conduct a bingo event, charity game night, raffle, door prize, festival and sale of pull tabs, punchboards, and tip boards.	Number of Violations: 2	Penalty Assessed: 16,000
IC 4-32-9-2	Except as provided in Section 3 of this chapter, a qualified organization must obtain a license from the Department to conduct an allowable event.	Number of Violations: 5	Penalty Assessed: \$10,500
IC 4-32-9-3	An organization is not required to obtain a license from the Department if the value of all prizes awarded at the bingo event, charity game night, raffle event, or door prize event, including prizes from pull tabs, punchboards, and tip boards, does not exceed one thousand dollars (\$1,000) for a single event and not more than three thousand dollars (\$3,000) during a calendar year.	Number of Violations: 1	Penalty Assessed: \$1,000
IC 4-32-9-4	Each organization applying for a bingo license, special bingo license, charity game license, raffle license, door prize drawing license or festival license must submit to the Department a written application on a form prescribed by the Department.	Number of Violations: 2	Penalty Assessed: \$5,000
IC 4-32-9-15	A qualified organization may not contract or enter into an agreement with an individual, a corporation, a partnership, a limited liability company or other association to conduct an allowable event. A qualified organization shall use only operators and workers meeting the requirements to manage and conduct an allowable event.	Number of Violations: 1	Penalty Assessed: \$2,500

IC 4-32-9-16	A qualified organization that receives ninety percent (90%) or more of the organization's total gross receipts from any events licensed under this article is required to donate sixty percent (60%) of its gross charitable gaming receipts less prize payout to another qualified organization that is not an affiliate, a parent, or a subsidiary organization of the qualified organization.
	Number of Violations: 2 Penalty Assessed: \$5,500
IC 4-32-9-17	A qualified organization shall maintain accurate records of all financial aspects of an allowable event. A qualified organization shall make accurate reports of all financial aspects of an allowable event to the Department within the time established by the Department.
	Number of Violations: 14 Penalty Assessed: \$15,250
IC 4-32-9-25	An operator or worker may not receive remuneration for preparing, conducting, assisting in conducting, cleaning up after, or taking any other action in connection with an allowable event.
	Number of Violations: 3 Penalty Assessed: \$17,000
IC 4-32-9-28	An operator must be a member in good standing of the qualified organization that is conducting the allowable event for at least one (1) year at the time of the allowable event.
	Number of Violations: 1 Penalty Assessed: \$1,000
IC 4-32-9-33	Total prizes awarded for one (1) pull tab, punchboard, or tip board game may not exceed two thousand dollars (\$2,000). A single prize awarded for one (1) winning ticket in a pull tab, punchboard, or tip board game may not exceed three hundred dollars (\$300). The selling price for one (1) ticket for a pull tab, punchboard, or tip board game may not exceed one dollar (\$1.00).
	Number of Violations: 1 Penalty Assessed: \$1,000
IC 4-32-12-1	The Department may suspend or revoke the license of, or levy a penalty against, a qualified organization or an individual under this article for conduct prejudicial to public confidence.
	Number of Violations: 3 Penalty Assessed: \$4,500

IC 4-32-11-3	<p>The license fee that is charged to a qualified organization that renews the license must be based on the total gross revenue of the qualified organization from allowable events and related activities in the preceding year or, if the qualified organization held a license under IC 4-32-9-6 through IC 4-32-9-10, the fee must be based on the total gross revenue of the qualified organization from the preceding event and related activities.</p> <p>Number of Violations: 1 Penalty Assessed: \$500</p>
IC 4-32-12-3	<p>The Department may prohibit an operator or an individual who has been in violation of this article from associating with charity gaming activities from one (1) year to ten (10) years and fined a civil penalty.</p> <p>Number of Violations: 24 Penalty Assessed: \$6,000</p>
45 IAC 18-1-18	<p>“Conduct prejudicial to the public confidence in the Department” means conduct that gives the appearance of impropriety, including the failure to file tax returns, conducting a gaming event without a license, sports betting, operating a gambling device, using or possessing a computer or other technologic aid.</p> <p>Number of Violations: 2 Penalty Assessed: \$6,000</p>
45 IAC 18-3-2	<p>An organization cannot pay the operator or workers of an allowable event, including tips from the players. A legible sign of adequate dimension must be prominently posted during an event stating that the operator and workers are not allowed to accept tips.</p> <p>Number of Violations: 2 Penalty Assessed: \$3,000</p>
45 IAC 18-4-1	<p>A qualified organization must maintain adequate records of all financial aspects of a qualified event and report such information to the Department on forms prescribed by the Department.</p> <p>Number of Violations: 2 Penalty Assessed: \$2,000</p>

TOTAL VIOLATIONS: 68	TOTAL PENALTY ASSESSED: \$98,250
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Help is Available

The Department wants to assist problem and compulsive gamblers. Help information is routinely printed in its biannual *Indiana Charity Gaming News*, and posters are provided at no cost to organizations for posting at charity gaming events.

Are Gambling Problems
Wrecking Your Home?



Recovery is possible!

The Indiana Council on Problem Gambling
1-800-994-8448

The National Council on Problem Gambling
1-800-522-4700

Gamblers Anonymous
www.gamblersanonymous.org/

12/02 This message is brought to you by the Indiana Department of Revenue

Don't let gambling addiction be
your ruler.



Recovery is Possible

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Statistics

Every organization that holds a charity gaming license is required to file a financial report for each of its licenses. The following statistics are based on financial reports that were received during the State of Indiana's Fiscal Year 2003 (July 1, 2002 - June 30, 2003). An organization cannot receive a successive gaming license until it has filed a financial report for its previous event.

Grand Totals

Type of License	Gross Income	Total Expenses	Net Proceeds	Amount Given to Unrelated Organizations	Amount Retained for use by the Organization	Total Undistributed Income
Annual Bingo	\$468,443,956.51	\$418,503,798.70	\$49,940,157.81	7,132,658.48	38,480,755.71	4,326,743.62
Annual Bingo/Pull Tab	5,041,355.00	4,221,348.71	820,006.29	77,198.71	729,527.00	13,280.58
Calendar Raffle	1,320,993.16	649,464.76	671,528.40	156,150.26	450,329.19	65,048.95
Charity Game Night	1,180,305.88	656,582.73	523,723.15	76,410.06	399,595.92	47,717.17
Door Prize	4,571.00	16,063.63	(11,492.63)	1,409.00	468.25	(13,369.88)
Festival	12,359,187.73	6,242,460.19	6,116,727.54	354,746.04	5,233,923.20	528,058.30
Pull Tab	57,071,127.16	48,183,101.83	8,888,025.33	1,146,640.58	7,729,185.59	12,199.16
Raffle	12,594,935.99	5,959,034.35	6,635,901.64	1,286,371.09	4,736,524.01	613,006.54
Special Bingo	1,740,022.27	1,258,650.93	481,371.34	105,219.11	338,486.16	37,666.07
Total	\$559,756,454.70	\$485,690,505.83	\$74,065,948.87	10,336,803.33	58,098,795.03	5,630,350.51

Note:

Amounts were taken directly from the financial reports filed with the Department by the organizations. Desk examinations of reports were performed to correct obvious calculation errors.

License Fees

License Type	No. Issued	Fees Collected
Annual Bingo	544	\$3,299,400
Pull Tab Only	332	437,075
Annual Bingo/Pull Tab	4	44,100
Charity Game Night	190	6,050
Door Prize	5	125
Festival	279	66,850
Raffle	650	75,525
Special Bingo	197	10,725
Total	2,201	\$3,939,850

(The Pull Tab license also includes punchboards and tipboards.)

Concession Income

License Type	No. Issued	Reported Income
Annual Bingo	197	\$1,843,775.19
Pull Tab Only	1	2,723.00
Annual Bingo/Pull Tab	1	79,688.00
Charity Game Night	43	64,442.58
Door Prize	0	0.00
Festival	198	2,859,553.70
Raffle	49	155,577.86
Calendar Raffle	1	467.00
Special Bingo	96	40,187.26
Total	586	\$5,046,414.59

Financial Information by County

The following information is a breakdown of individual organizations by county. The information was obtained from all Forms CG-8, Annual Bingo Financial Reports, and Forms CG-9, Single Event Financial Reports, received during Fiscal Year 2003. *The number of licenses issued during the fiscal year may differ from the number of financial reports actually received during the fiscal year.* (Annual bingo licenses are valid for one year from the date of issuance.)

Information pertaining to nonprofit organizations is available for public inspection according to IC 6-2.1-8-4. This includes all applications for exemption and all annual reports filed by the nonprofit organizations under IC 6-2.1-3-19, IC 6-2.1-3-20, IC 6-2.1-3-21, and IC 6-2.1-3-22, which also includes information on the above mentioned forms.

Some organization names may appear more than once in the following listings for any of the following reasons:

- *More than one type of charity gaming license may be held at a time; and,

- *An unlimited number of door prize, raffle, and special bingo licenses may be issued to organizations during the same year, as long as all required applications and fees have been received and approved by the Indiana Department of Revenue; and,

- *The organizations were late in filing or filed amended financial reports for the previous year .

All figures in this section came directly from the financial reports filed with the Indiana Department of Revenue by the licensed organizations.

Gross Receipts ¹

Total Expenses

Net Proceeds ²

Income and Expense Summary			
Gross Income		Expenses	
Income Sources:		Prizes/Payouts:	
Bingo	1	Bingo	9
Pull Tabs	2	Pull Tabs	10
Punchboards	3	Punchboards	11
Tip boards	4	Tip Boards	12
Raffles	5	Raffles	13
Door Prize	6	Door Prize	14
Concessions	7	Supplies and Purchases:	
Other Gross Income (Attach itemized sheet or listing)	8	Bingo Game Supplies	15
		Pull Tabs, Punchboards, and Tip Board Purchases	16
		Other Purchases	17
		Miscellaneous Expenses:	
		Rent to Independent Lessor	18
		Rental of Tangible Personal Property (ie chairs, tables, roulette wheel, bingo mower, etc.)	19
		Advertising	20
		Concessions	21
		Other Expenses from Bingo events: List sources:	22
		Total Expenses: Add lines 9 through 22. Enter here and on line B of Section B	23
Totals			
Total Gross Income *Add lines 1-8. *This amount will be used to calculate your fee. Also, partially exempt not-for-profit organizations should refer to the annual income tax return, Form IT-20NP, and the Charity Gaming Publication #2 concerning the eligibility of this income.	A		
Total Expenses from line 23	B		
Total net proceeds available for charitable purposes (A minus B)	C		

The **Percent Profit** figure in the Annual Bingo Licenses section was calculated as follows:

$$(\text{Net Proceeds}^2 / \text{Gross Receipts}^1 = \text{Percent Profit})$$

Amount Given to Other Organizations

Amount Retained for Use by the Organization

Undistributed Income

(Negative balances generally indicate income from prior years.)

Charitable Contributions Information	
24. Net proceeds from line C of the Income and Expense Summary Section of page 2	24
25a. Amount from Line 24 designated for charitable purposes	25a
25b. Amount from Line 24 retained for and/or spent on your organization	25b
25c. Undistributed balance (Line 24 minus Line 25c)	25c
26. Undistributed balance (Line 24 minus Line 25c)	26
Manufacturer and Distributor Information	
27. List the manufacturer(s) and distributor(s) from whom you purchased bingo supplies, pull tabs, punchboards, and/or tip boards. Attach additional sheets if necessary.	
Name	Address
City	State
Zip Code	License Number
Financial Information	
28. Where are the charity gaming financial records maintained?	
Address	
City	State
Zip Code	
29. Name, address, and telephone number of the person maintaining these records.	
Name	
Address	
City	State
Zip Code	Daytime Telephone Number ()
Organization's Banking Information (Attach additional sheets if necessary.)	
Name of Bank	
Street Address	
City	State
Zip Code	County
Name of Account	Account Number
Type of Account (Checking, savings, CD)	
Name of Account	Account Number
Type of Account (Checking, savings, CD)	

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