

# Indiana Department of Revenue

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*Office of the Commissioner*

October 1, 1997

The Honorable Frank O'Bannon  
Governor, State of Indiana  
State House, Room 206  
Indianapolis, IN 46204

Dear Governor O'Bannon,

Accompanying this letter is the Department of Revenue's 1997 Charity Gaming Annual Report. I hope you will find this report to be both informative and an accurate accounting of the past fiscal year's charity gaming activities statewide.

The included financial information pertaining to not-for-profit organizations is available for public inspection according to IC 6-2.1-8-4.

Sincerely,

Kenneth L. Miller  
Commissioner, Indiana Department of Revenue

# Table of Contents

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<b>History of Charity Gaming .....</b>	<b>4</b>
Which Organizations Qualify? .....	4
What Are Legal Charity Gaming Activities? .....	6
<b>Types of Licenses .....</b>	<b>8</b>
Annual Bingo License .....	8
Charity Game Night License .....	9
Door Prize License .....	9
Festival License .....	10
Raffle License .....	10
Special Bingo License .....	11
<b>License Fees .....</b>	<b>12</b>
<b>Manufacturers and Distributors .....</b>	<b>14</b>
<b>Administrative Highlights 1997 .....</b>	<b>15</b>
<b>Enforcement .....</b>	<b>17</b>
<b>Statistics .....</b>	<b>19</b>
<b>Financial Information by County .....</b>	<b>21</b>
Annual Bingo Licenses .....	23
Charity Game Night Licenses .....	54
Door Prize Licenses .....	65
Festival Licenses .....	66
Raffle Licenses .....	79
Special Bingo Licenses .....	94

# History of Indiana Charity Gaming

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In June of 1992, the Indiana Department of Revenue was given the responsibility of enforcing charity gaming laws in Indiana. Only qualified not-for-profit 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 not-for-profit 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 not-for-profit and primarily operated for charitable, civic, or fraternal purposes.

### Bona Fide Educational Organization

An organization that is not-for-profit, 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.

**Overall for FY97,  
204 fewer  
licenses were  
issued, but gross  
revenues  
increased by  
\$58.5 million.**

**Contracting with  
an individual or  
group to operate  
a gaming event  
on a qualified  
organization's  
behalf is a Class  
D Felony.  
(I.C. 4-32-12)**

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Bona Fide Religious Organization

An organization, church, or body of communicants operating on a not-for-profit 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 not-for-profit 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 not-for-profit, 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 preceding 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.

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## *What Are Legal Charity Gaming Activities?*

Qualified not-for-profit organizations may conduct certain types of legal charity gaming activities in Indiana. These activities include bingo, charity game nights, door prizes, festival events, and raffles, as well as the sale of pull tabs, punchboards, and tip boards. Individuals participating in licensed events must be at least 18 years old. Definitions for most of the activities are listed below.

### 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.

### 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.

### Raffles

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

**Slot and Poker machines are forms of illegal gambling unless on a licensed riverboat casino. (Riverboat gambling is regulated by the Indiana Gaming Commission.)**

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Other Games

Other types of games that may be licensed include cards, dice, wheel games (roulette), and spindles (wheel of fortune style games). These types of games are allowed at “Charity Game Nights” and “Festival” events.

Midway-Style Games and Games of Skill, such as cranes, darts, target shooting, etc, are not regulated by the charity gaming laws or licensed by the Charity Gaming Section.

# Types of Licenses

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The six different types of licenses available are as follows:

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.

## 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 also is the license used by organizations selling pull tabs, punchboards and tip boards throughout the year, even if they don't play bingo. The organizations who only reported income from the sales of pull tabs, punchboards and tip boards are denoted with asterisks (\*) in the "Financial Information by County" section.

**A total of 930 Annual Bingo Licenses were issued in FY97, down 72 from last year.**

**The average cost  
of a Charity  
Game Night in  
FY97 was \$27.63.**

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### 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

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

### 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

**Only 6 Door Prize  
licenses were  
issued in FY97.**

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### 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

**78 fewer Festival licenses were issued in FY97, however, the gross revenue from those licenses increased by more than \$3 million.**

**The average cost of a Raffle license in FY97 was \$106.83.**

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**There were 144  
Special Bingo  
licenses issued  
during FY97.**

### 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 who 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

# License Fees

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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.

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Charity gaming license fees are based on the following chart:

<b>Gross Revenues</b>		
<b><u>At Least</u></b>	<b><u>But Less Than</u></b>	<b><u>Fee</u></b>
\$ 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

**The average cost  
of a gaming  
license in FY97  
was \$1,698.20.**

# Manufacturers and Distributors

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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 13 manufacturer's licenses issued in Fiscal Year 1997; 12 of which were located out-of-state. The total fee collected was \$39,000.00.

A distributor's annual license fee is \$2,000. There were 62 distributor's licenses issued in Fiscal Year 1997; 16 of which were located out-of-state. The total fee collected was \$124,000.00.

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 1997, manufacturers and distributors remitted \$1,194,306.00 in gaming card excise taxes and penalties, up from \$1,008,100.00 during fiscal year 1996.

**Gaming Card  
Excise Tax  
collections  
increased by  
\$186,206.00  
during Fiscal Year  
1997.**

# Administrative Highlights 1997

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**The Department transferred \$3,830,000.00 into the Build Indiana Fund in FY97.**

The Charity Gaming Section of the Indiana Department of Revenue was created to administer charity gaming laws. This section, along with field investigators from the Criminal Investigation Division, makes sure licensed organizations are operating within charity gaming laws and regulations. The Department's charity gaming administrative costs in fiscal year 1997, totaled \$506,750.00. 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 \$3,830,000.00 into this fund during fiscal year 1997.

## *Taxpayer Assistance*

During fiscal year 1997, the Charity Gaming Section of the Indiana Department of Revenue assisted 525 taxpayers in the walk-in assistance center, which was up from 453 in Fiscal Year 1996, and answered 14,310 phone calls, compared to 14,147 in Fiscal Year 1996.

## *Education*

During Fiscal Year 1997, the Charity Gaming Section conducted four bookkeeping seminars, with both morning and afternoon sessions. These seminars were advertised through a direct mailing to all qualified organizations, whether they were licensed or not. The chart located to the right provides a breakdown of the combined attendance at each seminar, as well as the total attendance between all four of the seminars. The total attendance among the four seminar locations was 240 people.

<b>Date</b>	<b>City</b>	<b>Attendees</b>
<b>8/24/96</b>	<b>Indianapolis</b>	<b>74</b>
<b>9/21/96</b>	<b>Plymouth</b>	<b>112</b>
<b>9/28/96</b>	<b>Evansville</b>	<b>43</b>
<b>10/5/96</b>	<b>Jeffersonville</b>	<b>11</b>
	<b>Total Attendees</b>	<b>240</b>

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## *Form Revision*

During Fiscal Year 1997, there were no changes made to charity gaming forms.

## *Legislation*

There was no new legislation passed during Fiscal Year 1997 that affected charity gaming laws and regulations.

During FY96, the “90/60 rule” which requires organizations that receive at least 90% of their total gross revenues from gaming activities to give at least 60% away to other charities, went into effect. Five organizations’ renewal applications were initially rejected for failure to comply with this legislation. These organizations were follows:

1. American Legion Post #264 (Indianapolis)
2. Leesville Community Center (Leesville) \*
3. Lions Club - Fort Wayne Coliseum (Fort Wayne) \*
4. Lions Club - Time Corners (Time Corners) \*
5. Steuben County Cancer Society (Angola)

\* Denotes organizations that were eventually able to distribute the necessary funds to unrelated organizations and obtain new licenses for FY98.

***Even taking into consideration the new 90/60 Rule, 80% of Distributed Income was actually kept by the licensed organization for it’s own use.***

# Enforcement

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**Revenue  
generated by  
unlicensed events  
may be subject to  
income taxes per  
45 IAC 18-5-1.**

During Fiscal Year 1997, the charity gaming activities of 28 not-for-profit organizations were investigated. As a result of those investigations, \$41,350.00 in additional annual bingo license renewal fees were assessed against seven organizations, which resulted from their under-reporting of total gross income generated from activities of licensed charity gaming events.

Also, there was an increase in the number of organizations that were conducting unlicensed charity gaming events during Fiscal Year 1997. Only two organizations were investigated during Fiscal Year 1996, compared to the 13 organizations that were investigated during Fiscal Year 1997. Income taxes, penalties, and interest, totaling \$60,442.21 were assessed against these thirteen organizations, as provided by 45 IAC 18-5-1. Income from the operation of a non-licensed charity gaming event is considered unrelated income and subject to gross income tax, adjusted gross income tax, and supplemental net income tax.

A breakdown of the civil penalties for statute/rule violations can be seen in the table on the next page.

Statute/Rule	Description	Number of Violations	Total Penalty Assessed
45 IAC 18-2-4(a)	Charity Gaming Licenses "displayed at facility"	2	\$ 150.00
45 IAC 18-3-2	Conducting an allowable event	1	500.00
45 IAC 18-3-2(i)	Conducting an allowable event "18 years of age to participate"	3	900.00
45 IAC 18-3-2(k)	Conducting an allowable event "cannot be an operator or worker if convicted of a felony in last 10 years"	1	100.00
IC 4-32-6-11	Charity Game Night	1	1,000.00
IC 4-32-6-18	Pull Tabs	1	250.00
IC 4-32-7-4	Licensing; obtaining materials	4	1,450.00
IC 4-32-9-1	Authorized activities	1	1,000.00
IC 4-32-9-2	License requirement	16	22,000.00
IC 4-32-9-4	License applications; contents	1	200.00
IC 4-32-9-17	Financial records; deposit of funds; payment of expenses	16	12,750.00
IC 4-32-9-22	Restriction on events at same location	1	1,000.00
IC 4-32-9-25	Remuneration of operators and workers	4	8,000.00
IC 4-32-9-27	Participation of operators and workers in events	2	600.00
IC 4-32-9-29	Worker membership requirement	1	1,000.00
IC 4-32-9-30(a)	Bingo event prize limits	2	2,000.00
IC 4-32-9-30(b)	Bingo event prize limits	1	1,000.00
IC 4-32-9-30(c)	Bingo event prize limits	2	2,000.00
IC 4-32-9-33	Pull tab, punchboard, and tip board prize limits; selling prices	1	500.00
IC 4-32-9-34	Prohibited participants	1	300.00
IC 4-32-11-3	License renewal fee schedule	2	350.00
IC 4-32-12-1(a)(4)	Violations; suspension or revocation of licenses; civil penalties	8	6080.00
Totals		71	63,130.00

**Neither operators nor workers at an event may be paid, this includes the acceptance of tips.**

**Operators must be members of the organization for at least one year.**

**Workers must be members of the organizations for at least 30 days.**

# Statistics

Every organization that holds a charity gaming license is required to file a financial report for each license it has. The following statistics are based on financial reports which were received during the State of Indiana's 1997 fiscal year (July 1, 1996 through June 30, 1997). An organization cannot receive another gaming license until they have filed a financial report for their previous event.

**Organizations reported an increase of 58.5 million in gross income over FY96.**

## Grand Totals

Type of License	Gross Income	Total Expenses	Net Proceeds	Amount Given to unrelated organizations	Amount Retained for use by the organization
Annual Bingo	\$ 489,849,396.23	\$ 434,551,010.28	\$ 55,298,385.95	\$ 9,412,876.12	\$ 37,098,965.42
Charity Game Night	1,654,770.15	850,992.22	803,777.93	171,753.70	508,172.34
Door Prize	122,826.73	51,201.82	71,624.91	3,456.00	68,168.91
Festival	11,538,914.57	6,382,556.00	5,156,358.57	407,497.03	4,097,602.77
Raffle	11,058,544.81	5,833,992.73	5,224,552.08	1,376,549.14	3,141,496.56
Special Bingo	1,424,498.32	1,071,769.02	352,729.30	105,683.62	190,694.61
<b>Total</b>	<b>\$ 515,648,950.81</b>	<b>\$ 448,741,522.07</b>	<b>\$ 66,907,428.74</b>	<b>\$ 11,477,815.61</b>	<b>\$ 45,105,100.61</b>

*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.*

*"Amount Given to unrelated organizations" and "Amount Retained for use by the organization" equal "Distributed Income." There may still be Undistributed Income in an organizations gaming account.*

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### License Fees

Type of License	Number Issued	Fees Collected	Average Cost
Annual Bingo	930	\$ 3,477,075.00	\$ 3,738.79
Charity Game Night	333	9,200.00	27.63
Door Prize	6	725.00	120.83
Festival	255	43,375.00	170.10
Raffle	443	47,325.00	106.83
Special Bingo	144	7,200.00	50.00
<b>Total</b>	<b>2,111</b>	<b>\$ 3,584,900.00</b>	

**204 fewer gaming licenses were issued in FY97 than in FY96.**

### Concession Income

License Type	Income
Annual Bingo	\$ 2,519,433.00
Charity Game Night	110,624.30
Door Prize	3,450.00
Festival	2,024,706.94
Raffle	117,082.75
Special Bingo	35,106.64
<b>Total</b>	<b>\$ 4,810,403.63</b>

**Concession income increased by \$615,631.90 in FY97.**

# Financial Information by County

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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 1997. The number of licenses issued during the fiscal year may differ from the number of financial reports actually received during the fiscal year.

Information pertaining to not-for-profit 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 not-for-profit 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.

Since an organization may hold more than one type of charity gaming license at a time, some names may appear more than once in the following listings.

Names also may be repeated within each license category. An unlimited number of door prize, raffle, and special bingo licenses may be issued to an organization during a year, as long as all required applications and fees have been received and approved by the Indiana Department of Revenue.

Annual bingo licenses are valid for one year from the date of issuance.

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.

Gross Receipts <sup>1</sup>

Total Expenses

Net Proceeds <sup>2</sup>

Income and Expense Summary			
Gross Income		Expenses	
<b>Income Sources:</b>		<b>Prizes/Payoffs:</b>	
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	<b>Supplies and Purchases:</b>	
Other Gross Income (Attach itemized sheet or listing)	8	Bingo Game Supplies	15
		Pull Tabs, Punchboards, and Tip Board Purchases	16
		Other Purchases	17
		<b>Miscellaneous Expenses:</b>	
		Rent to Independent Lessor	18
		Rental of Tangible Personal Property (ie. chairs, tables, roulette wheel, bingo mowee, etc.)	19
		Advertising	20
		Concessions	21
		Other Expenses from Bingo events (List sources)	22
		<b>Total Expenses: Add lines 9 through 22. Enter here and on line B of Section B.</b>	23
<b>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 112099F and the Charity Gaming Publication #2 concerning the suitability of this income.</b>			
<b>Total Expenses from line 23</b>			
<b>Total Expenses available for charitable purposes (A minus B)</b>			

(Page 2 of 4 from Form CG-8)

Amount Given to Other Organizations

Amount Retained for Use by the Organization

Undistributed Income

Charitable Contributions Information			
24. Net proceeds from line C of the Income and Expense Summary, Section B, page 2			24
25a. Amount from Line 24 <u>allocated</u> for charitable purposes			
These contributions must be made to organizations (individuals) other than your own. Details of these contributions used to be reported on Schedule CG-DIST, which must be attached to the Gross Receipts Report, (Form CG-21), and mailed with this license application. Failure to attach this information will result in the delay of the issuance of your license.			
b. Amount from Line 24 <u>retained for and/or spent on your organization</u>			
These funds may be used for the benefit purpose of your organization. A detailed listing of how these funds were spent or were set aside for a specific use should be kept with your records.			
c. Add the amounts from Lines 25a and 25b and enter total here.			25c
26. Undistributed balance (Line 24 minus Line 25c)			26
Manufacturer and Distributor Information			
27. List the manufacturer(s) and/or 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 ( )
30. 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)	

(Page 3 of 4 from Form CG-8)

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

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