

	FOR CITY USE ONLY						
	Receipt No						
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UBI/Tax Registration Number:						
Gambling Commission License Number:						
IRS Tax Exemption Number:						
City Business License Number:						
Organization Name and Address:	Reporting Period (Monthly/Quarterly) From:					
		To:				
TYPE OF ACTIVITY	GROSS RECEIPTS	LESS ALLOWABLE DEDUCTIONS*	TAXABLE REVENUE	RATE %	TAX DUE	
1. Punch Boards				10%		
2. Pull Tabs				10%		
3. Bingo				5%		
4. Raffles				5%		
5. Amusement Games				2%		
6. House-Banked Social Card Games				11%		
7. Social Card Games				11%		
ALSO SEE THE BACK OF THIS FORM. House-bank activities limited to existing establishments. All cactivities limited to bona fide charitable and nor	ng	PENALTIES (KCC 3.21.043)				
Delinquent Gambling Taxes subject to Servi				EMITTANCE L E Finance Den	oartment	
		DUCTIONS (also see	•			
1. No tax is imposed on bingo or amusement games when organization as defined in RCW 9.46 RCW, which organizamusement games, or any combination thereof, not exce	ation has no paid ope	rating or management pe	ersonnel and has gro	ss receipts fron	n bingo or	
2. For raffles conducted by bona fide charitable or nonpro of gross receipts, less the amount awarded as cash or m			he first ten thousand	d (\$10,000) per	year	
3. Except for social card games, amounts awarded as cash	or merchandise prize	es can be deducted from	gross receipts.			
I hereby certify under penalty of perjury that I am return is true and correct to the best of my knowle	•	provide the above in	formation and th	at the inforn	nation on this	
Signature of Owner, President, Officer Equivalent to President			Da	ate		
Printed Name	Pł	none Number		E-mail Address		
Signature of Preparer Other than Licensee or His/Her Employe	ee			Da	ate	
Printed Name	Pł	none Number		E-mail Address		

Gambling Tax Return Instructions

Chapter 3.21 of the Kent City Code

PROHIBITION AGAINST SOCIAL CARD GAME ACTIVITIES

The operation or conduct of social card games by any person, association, or organization as a commercial stimulant is **prohibited** within the City of Kent except for:

RCW 9.46.0217 defines a "commercial stimulant" as, "an activity operated in connection with an established business, with the purpose of increasing the volume of sales of food or drink for consumption on that business premises."

- 1. House-banked social card game establishments licensed by the Washington State Gambling Commission, lawfully operating in an area as described in RCW 9.46.295 and annexed by the City of Kent, and which are in compliance with the provisions of Ch. 3.21 of the Kent City Code ("KCC"), may continue to operate house-banked social card games in the same location where those establishments existed on the annexation date.
- 2. Bona fide charitable or nonprofit organizations, as defined in Chapter 9.46 RCW, may operate or conduct social card games if said social card games have been duly licensed by the Washington State Gambling Commission and if they are otherwise operated or conducted in compliance with the provisions of Ch. 3.21 KCC.

TAX REMITTANCE DUE DATES

- 1. Quarterly Tax Reporting and Payment. If gambling taxes due in the previous calendar year were equal to or less than \$50,000, then tax remittance is due and payable in quarterly installments on or before the final day of the month immediately after the quarterly period in which the tax accrued. Such payments shall be due on or before January 31, April 30, July 31, and October 31 of each respective year.
- 2. **Monthly Tax Reporting and Payment.** If gambling taxes due in the previous calendar year were in excess of \$50,000 then the remittance is due and payable in monthly installments on or before the final day of the month immediately after the month in which the tax accrued. For example, tax accruing during the month of February must be paid to the City by March 31.
- 3. **Business Closure or Change in Ownership.** Whenever any person, association, or organization quits business, sells out, or otherwise disposes of its business, or terminates the business, any tax due shall become due and payable immediately, and that taxpayer shall, within ten (10) business days after the last day the establishment is open for business file a return and pay the tax due.

DELINQUENT TAX FILING

- 1. Gambling taxes not paid within thirty (30) days after the due date are considered delinquent.
- 2. If not paid on or before the first day of the second month after the tax is due, a penalty in the amount of ten (10) percent of the total tax due will be imposed with a minimum penalty of five dollars (\$5.00).
- 3. If not paid on or before the first day of the third month after tax is due, a penalty in the amount of fifteen (15) percent of the total tax due will be imposed with a minimum penalty of ten dollars (\$10.00).
- 4. If not paid on or before the first day of the fourth month after tax is due, a penalty in the amount of twenty (20) percent of the total tax due will be imposed with a minimum penalty of twenty dollars (\$20.00).
- 5. Failure to make full payment of all taxes and penalties due by the final day of the third month shall be deemed to be both a criminal and civil violation of this chapter.
- 6. In addition to the above penalties, a service charge of one (1) percent of the amount of the unpaid balance or two dollars (\$2.00), whichever amount is greater, will be imposed one (1) month from the date payment was due, and at the end of each succeeding period, until all past due amounts are paid in full.
- 7. Pursuant to Ch. 19.16 RCW, the City may use a collection agency to collect outstanding debts, or it may seek collection by court proceedings, which remedies shall be in addition to all other existing remedies.
- 8. Pursuant to RCW 9.46.110(4), taxes and associated penalties and charges shall become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010 for property taxes. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes.

FAILURE TO FILE THIS TAX RETURN

The Finance Director may make a determination of the tax due, based on available information, and assess tax, penalties, service charges, and other costs. Additionally, upon demand, the Finance Director may inspect and audit all taxpayer records which contain information necessary to determine the taxpayer's liability. Legal action may also be taken.