



# Gambling Tax Return

(RCW 9.46.110, ORDINANCE 90-15, AS AMENDED)

**TAX RETURN INSTRUCTIONS:**

1. Tax Return must be completed and returned even if no gambling activity occurred in the month.
2. Applicable penalties must be included with payment. See "Penalties" below.
3. Enter gross receipts, allowed deductions, taxable revenue, and the calculated tax for each Activity. Enter monthly totals in the "Tax Total" and "Penalty" blocks. Enter your payment amount in the "Total Paid" block.
4. Complete "Business/Activity Change" section (as applicable).

**FOR MONTH ENDING:**

- |                                   |                                 |                                    |
|-----------------------------------|---------------------------------|------------------------------------|
| <input type="checkbox"/> January  | <input type="checkbox"/> May    | <input type="checkbox"/> September |
| <input type="checkbox"/> February | <input type="checkbox"/> June   | <input type="checkbox"/> October   |
| <input type="checkbox"/> March    | <input type="checkbox"/> July   | <input type="checkbox"/> November  |
| <input type="checkbox"/> April    | <input type="checkbox"/> August | <input type="checkbox"/> December  |

**AMENDED RETURN**

**DATE DUE:** Payment and Tax Return due on the last day of the month following the end of the month.

**ENCLOSURES REQUIRED: A COPY OF YOUR WASHINGTON STATE GAMBLING COMMISSION "QUARTERLY REPORT" MUST BE ENCLOSED WITH MARCH, JUNE, SEPTEMBER AND DECEMBER TAX RETURNS.**

**BUSINESS ACTIVITY CHANGES:**

- Activities have been discontinued as of \_\_\_/\_\_\_/\_\_\_
- Business Ownership Change:  
**New Owner** \_\_\_\_\_  
**Effective Date** \_\_\_/\_\_\_/\_\_\_
- Address Change: \_\_\_\_\_

QUAD CODE	ACTIVITY	GROSS RECEIPTS	ALLOWED DEDUCTIONS (-) (PRIZE AMT. PAID OUT)	TAXABLE (=) REVENUE	TAX (X) RATE	(=) TAX
1441	Bingo				5%	
1441	Raffles <sup>1</sup>				5%	
1442	Amusement Games				2%	
1440	Punchboards		None Allowed		5%	
1440	Pulltabs		None Allowed		5%	
1443	Cardrooms		None Allowed		20%	

<sup>1</sup> Non-profit/charitable organizations pay 5% of net annual raffle proceeds over \$10,000.

**PENALTIES:**

- 10% (minimum of \$5) of monthly Tax Total if Tax Return and full payment is received 1 to 15 days past the monthly due date.
- 15% (minimum of \$10) of monthly Tax Total if Tax Return and full payment is received between the 16<sup>th</sup> and the end of the month following the monthly due date.
- Failure to make the month end following the monthly due date shall result in additional interest charges of 12% compound daily, computed on the total amount of tax principal and penalties due. Failure to make payment by this date shall be both criminal and civil violation.

<b>TAX TOTAL</b>		
<b>PENALTY</b> (CURRENT QTR.)		
<b>DUE FROM PRIOR MONTH</b>	Penalty	
	Tax	
<b>TOTAL PAID</b> MY CHECK NUMBER:		

1. Make checks payable to: CITY OF FEDERAL WAY.
2. Sign and date the Return.
3. Enclose a copy of your Washington State Gambling Commission Quarterly Report.
4. Return from with payment to:  
CITY OF FEDERAL WAY, FINANCE DEPT. PO BOX 9718, FEDERAL WAY, WA 98063-9718

I declare under penalty of perjury that the information reported on this form is true and correct to the best of my knowledge.

Signature: Office of Organization \_\_\_\_\_ Date: \_\_\_\_\_ Print Name \_\_\_\_\_

Phone # \_\_\_\_\_