



Gambling Tax Return

FOR CITY USE ONLY

Receipt No. _____

UBI/Tax Registration Number: _____

Gambling Commission License 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%	
				TOTAL TAX	
				PENALTIES (KCC 3.29.110)	
				TOTAL REMITTANCE	

*** TAX EXCLUSIONS AND DEDUCTIONS** *(also see back of this form)*

1. No tax is imposed on bingo or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46 RCW, which organization has no paid operating or management personnel and has gross receipts from bingo or amusement games, or any combination thereof, not exceeding five thousand dollars (\$5,000) per year less the amount awarded as cash or merchandise prizes.
2. For raffles conducted by bona fide charitable or nonprofit organizations, no tax shall be imposed on the first ten thousand (\$10,000) per year of gross receipts, less the amount awarded as cash or merchandise for prizes.
3. Amounts awarded as cash or merchandise prizes can be deducted from gross receipts.

I hereby certify under penalty of perjury that I am duly authorized to provide the above information and that the information on this return is true and correct to the best of my knowledge

Signature of Owner, President, Officer Equivalent to President

Date

Printed Name

Phone Number

E-mail Address

Signature of Preparer Other than Licensee or His/Her Employee

Date

Printed Name

Phone Number

E-mail Address

Send check payable to: City of Kent Finance Department, Customer Service Division 220 4th Avenue S, Kent, WA 98032-5895
253-856-5200 • KentWA.gov

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.

PENALTY

Payment is due and payable in monthly installments on or before the last day of the month following the end of the month in which the tax is accrued. Taxpayers expecting to owe less than \$1,000 per month may submit taxes on a quarterly basis. Late return penalty applies if taxes are not paid by the due date (KCC Section 3.29.110).

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.