



**CITY OF KENT
GAMBLING TAX RETURN**

2026 QUARTERLY

MAIL TAX RETURNS TO:

City of Kent
Attn: Customer Service
220 4th Avenue South
Kent, WA 98032-5895
Please make checks payable to the City of Kent

WA Unified Business Identifier (UBI)	Kent Tax ID Number	Tax Reporting Period (Quarter/Year)	Due Date

Business Changes <i>Check all applicable boxes.</i>
<input type="checkbox"/> Mailing Address Changes - <i>Enter your new mailing address on the right</i>
Check here if this is your final return:
<input type="checkbox"/> No longer doing business in Kent.
<input type="checkbox"/> Business closed, sold, or entity changed.
Close account effective: Date _____
Name or UBI of new entity (if applicable): _____

Entity Name: _____

Trade Name (DBA): _____

Mailing Address: _____

City/State/Zip: _____

Kent Address: _____

Gambling Commissions License #: _____
(If more than one, list only one location)

TYPE OF ACTIVITY	GROSS AMOUNT	LESS ALLOWABLE DEDUCTIONS*	TAXABLE AMOUNT	TAX RATE	TAX DUE
1. Punch Boards & Pull Tabs				10%	
2. Bingo & Raffles				5%	
3. Amusement Games				2%	
4. Social Card Games				11%	
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. Except for Social Card Games or House-Banked Card Rooms, 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 _____ Date _____

Printed Name _____ Phone Number _____ E-mail Address _____

Gambling Tax Return Instructions

Chapter 3.21 of the Kent City Code

Reporting Period	Tax Period	Due Date	Late Return Penalty
Quarter 1	January - February - March	April 30	<i>9% - First day after the due date</i>
Quarter 2	April - May - June	July 31	<i>19% - One month after the due date</i>
Quarter 3	July - August - September	October 31	<i>29% - Two months after the due date</i>
Quarter 4	October - November - December	January 31	
Annual	January through December	April 30	

Records Required:

As described in Chapters 3.21 and 3.29 of the Kent City Code (KCC), in addition to the tax return, a copy of the taxpayer’s quarterly report to the Washington State Gambling Commission for the period in which the tax accrued shall accompany remittance of the tax amount due. If it is determined that all or any part of a deficiency resulted from the taxpayer’s failure to follow specific written tax reporting instructions, there shall be assessed a penalty in accordance with KCC 3.29.110(E).