

## **FAQ's – Licensed Organizations**

### **General**

#### **Can we let our Auxiliary hold a Bingo or Raffle using our premise and equipment?**

Yes, but the event will be treated as if it is being conducted by your organization and must be included in your quarterly reports as all aspects of the Bingo & Raffle Policy, Regulations and Law apply. If you believe that your auxiliary's event should not be reported with your organization's activities by virtue of having a separate charter, by laws, financial accounts, address, etc, please submit any documentation that supports this prior to their event and the Board will consider a request to view the auxiliary as a separate and unlicensed organization. If your auxiliary is granted separate status by the Board and they are using your organization's facilities, your organization must submit a [Request for Non-Licensee use of Licensed Premises](#) .

#### **Can a member of our auxiliary be the Bingo Manager?**

No, the Bingo Manager must be a bona fide member of the licensed organization pursuant to New Mexico Bingo and Raffle Policy II.B.5.

#### **What is lawful purpose?**

**“Lawful Purpose”** means educational, charitable, patriotic, religious or public-spirited purposes, which terms are defined to be the benefiting of an indefinite number of persons either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them in establishing themselves in life by erecting or maintaining public buildings or works, by providing legal assistance to peace officers, or firemen in defending civil or criminal actions arising out of the performance of their duties or by otherwise lessening the burden of government. These terms include the erection, acquisition, improvement, maintenance, insurance or repair of property, real, personal or mixed, if the property is used for one or more of the purposes stated.

Revised October 6, 2009

## **Audit Related**

### **How often we are required to submit our reports?**

Licensed organizations are required to submit a complete report quarterly to:

NMGCB  
Audit & Compliance Division  
4900 Alameda NE,  
Albuquerque, NM 87122

The quarterly reports are due April 25<sup>th</sup> for the 1<sup>st</sup> quarter, July 25<sup>th</sup> for the 2<sup>nd</sup> quarter, October 25<sup>th</sup> for the 3<sup>rd</sup> quarter and January 25<sup>th</sup> for the 4<sup>th</sup> quarter. If a due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day. Even if you have no game activity in certain months or certain quarters, you are still required to send in a zero activity report along with all applicable attachments. Use [Bingo Activity Quarterly Report](#) , [Bingo Supplement #1 - Part A](#) , [Bingo Supplement #1 - Part B](#) and [Bingo Supplement #2](#).

### **What is considered a complete report?**

This includes all three pages [Bingo Activity Quarterly Report](#), which must be completed in ink or typed and signed by all three required individuals as listed on the report. [Bingo Supplement #1 - Part A](#) , [Bingo Supplement #1 - Part B](#) and [Bingo Supplement #2](#) must be completed for each month in the quarter with all games of chance listed separately. Bank statements for all three months including cancelled check and deposit images are required. Also required to be sent with the completed quarterly report form is a copy of the bingo tax coupon for the quarter that was sent to New Mexico Taxation and Revenue Department.

### **How often are Bingo and Raffle taxes due?**

Licensed organizations will receive tax coupons in the mail from the New Mexico Taxation and Revenue Department. If you do not receive them within 15 days of being licensed, please call 505-827-0768. Bingo and Raffle taxes are due quarterly and must be post marked by the 25<sup>th</sup> of April, July, October and January. If a due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day. Please send the completed tax coupon and check to the address listed on the tax coupon (PO Box 25123, Santa Fe, NM 87504-5123). Even if an organization has no activity in any given quarter, a tax coupon still must be mailed showing zero activity (a Zero Filer). Any quarter your organization does not mail a check and/or tax coupon, you will be considered a non filer for that quarter and your organization will be subject to penalties and interest.

**Do we have to report winners to the IRS?**

Yes, when a single pull-tab win is \$600 or greater or a single bingo win is \$1,200 or greater, a licensed organization must have the winner complete a [W2-G form](#). To order blank W2-G forms call 1-800-829-3676. This is a multi-copy form and Copy A of this completed form should be retained by the organization and mailed by the [IRS](#) established deadline with the 1096 Transmittal Form. Copies B and C of the completed W2-G should be given to the winner.

**What does dual control mean?**

This is a requirement whereby the active involvement of two people is needed to complete a specified process. An example is all checks written out of the bingo account and all deposit slips must have two signatures. Checks and deposit slips are usually signed by the bingo manager or alternate bingo manager along with the bookkeeper or floor person.

**What does segregation of duties mean?**

This is a basic key internal control that ensures that no single individual controls all aspects of a specific activity. Different employees should be performing different functions. For instance, an individual with check signing authority cannot do the bank reconciliation nor can they make accounting entries.