

STATE OF NEW MEXICO  
GAMING CONTROL BOARD



**A GUIDE TO COMPLETING THE BINGO AND RAFFLE QUARTERLY  
REPORT FORM AND SUPPLEMENT FORMS**

**Introduction**

The Quarterly Reporting Form as required under section 60-2B-9 of the Bingo and Raffle Act is now in effect and required to be completed and submitted to the Gaming Control Board by the next quarter reporting period.

Copies of the Bingo and Raffle Quarterly Report Form and supplement forms are available for you to download from our website address, [www.nmgcb.org](http://www.nmgcb.org). Please select the Bingo and Raffle tab first, and then the Forms tab. These forms can also be picked up at the Gaming Control Board located at 4900 Alameda Blvd. NE, Albuquerque, NM, 87113-1736.

**Requirements**

As required in section 60-2B-9 (A.) of the Bingo and Raffle Act, the Quarterly Report Forms and all Supplemental Forms (including bank statements, cancelled checks, or imaged cancel checks) must be submitted to the Gaming Control Board as prescribed by law by April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, and January 15<sup>th</sup>.

In addition, this section of the Bingo and Raffle Act also states that the Quarterly Report Form must reflect all gaming activity covering the preceding calendar quarter showing the amount of the gross receipts received during that period from all games of chance, the expenses incurred or paid, and a brief description of the classification of the expenses, the name and address of each person to whom has been paid two hundred fifty dollars(\$250.00), or more and the purpose of the expenditure, the net proceeds received from each game of chance and the uses to which the net proceeds have been, or are to be applied.

Finally, section 60-2B-9 (A.) indicates that it is the duty of each licensee to maintain and keep the books and records necessary to substantiate the particulars of each report. NMGCB requires that all Bingo Licensees maintain all Bingo and Raffle records on the licensed premise for a three year period. If required by the Board or its authorized agent, all Bingo and Raffle records must be made available for inspection upon request.

**REMINDER:** Section 60-2B-9 (B.) of the Bingo and Raffle Act states that if a licensee fails to file reports within the time required or if the reports are not properly verified or not fully, accurately, and truthfully completed, any existing license may be suspended until the default has been corrected.

## **Bingo and Raffle Quarterly Report Form Instructions**

The form is comprised of five main sections and includes separate supplemental forms that should be used to document all monthly gaming activity in order to complete the required cumulative quarterly report.

- The form must be prepared in ink or typed.
- The form must not be altered in any way from the current format.
- All sections of the form must be completed.
- Check the appropriate box that corresponds to the quarter being reported.
- Always identify the total number of occasions for all games of chance that were held each month and for each of the 3 months of the quarter being reported.

### **SECTION I**

List all revenue received from all sources for Bingo, Pull tabs, and Raffle activity **separately**.

**List each bingo occasion separately to show prize payouts do not exceed greater than \$1500.00 per occasion.**

The number of Bingo occasions listed on page one of the quarterly report forms should correspond to the total number of occasions listed on supplement form #1 for the entire quarter.

### **SECTION II**

List all corresponding prizes/payouts for Bingo, Pull tabs, and Raffle activity **separately**.

### **SECTION III**

Itemize expenses incurred for Bingo, Pull tab, and Raffle activity **separately, and in the exact amounts as they relate to each game of chance.**

**Only the expenses listed on this form may be deducted.** Do not alter or change the form to include any other type of expense. With the exception of Federal/State payroll taxes, no other taxes may be listed or deducted as an expense. These are the only expenses that should also correspond to 5A, 5B, and 5C, on Supplement Form #2, entitled “Bingo Expense, Pull Tab Expense, and Raffle Expense”.

Supplies listed as a deductible expenditure under Section III are limited only to those Bingo, Raffle, and Pull tab expense amounts as itemized on the Distributors invoice. Any other supplies used in the ongoing operation of Bingo and Raffle activity will be allowed if itemized on **Supplement Form #2, under column 7, entitled “Distribution of Net Proceeds”.**

## SECTION IV

Calculate Net Proceeds by subtracting SECTION II totals, and SECTION III totals from SECTION I totals in order to obtain Net Proceeds amount. Add any miscellaneous receipts and bank account interest earned to Net Proceeds to obtain Total Actual Net Proceeds.

### **IMPORTANT:**

If Section I total amounts for Bingo, Pull tabs, or Raffle activity, (**less Section II total amounts, plus Section III total amounts**), result in a negative amount, **you must enter zero (0)**. **Do not enter negative numbers in calculating *TAXABLE NET PROCEEDS***.

**However, in order to reconcile with your bank statement balances, you will need to continue to post actual numbers (including any negative amounts) in calculating your *ACTUAL NET PROCEEDS*.**

Total Bingo Tax Due for the Quarter will be calculated by taking the Taxable Net Proceeds of Bingo, Pull tabs, and Raffle totals combined for the quarter, adding miscellaneous receipts and any bank interest earned. Multiplying that total by 3%.

This is the amount of Bingo Tax that NMGCB will reconcile with the Monthly Bingo Tax Revenue Report provided to us by The Taxation and Revenue Department. The monthly Bingo tax payment reported and submitted to the Taxation and Revenue Department and the amount reported on the corresponding quarterly report form should reconcile.

The entire amount of Net Proceeds derived from any game of chance shall be devoted to lawful purposes. The monthly and quarterly totals of Net Proceeds Distributed for Lawful Purposes should be included in this section of the report.

**REMINDER:** The Distributions for Lawful Purposes as noted in Section IV of the quarterly report form must reflect the same projected distribution of net proceeds for lawful purposes that were specified in either the Bingo and Raffle License Application or the Renewal Application. Any other expenses incurred by the Bingo Licensee that are not allowed to be deducted under Section III of the quarterly report form (per Statute) should be listed on Supplement Form #2, column 7, Distribution of Net Proceeds.

## SECTION V

It is imperative that the Quarterly Report Form include both the printed name and signature of **all three** of the following individuals:

1. Highest Ranking Officer
2. Bingo Manager
3. Person Preparing Quarterly Report/Bingo Accountant

**NOTE:** Signature Stamps are not acceptable.

## ADDITIONAL REQUIRED REPORT FORMS

There are other report forms and documentation required to be maintained and submitted to the Gaming Control Board in order to properly complete the Bingo and Raffle Quarterly Report Form.

### Daily Activity Report

You will need to document and keep an accurate record of cash receipts and disbursements for each occasion. You may use your own format (manual or electronic) as long as it meets all requirements set forth in the Bingo and Raffle Act and Board Rules.

You will also need to maintain a checkbook, check register, and all bank statements for the Bingo and Raffle Operating Bank Account for the period relating to each quarter. Imaged copies of cancel checks should also be maintained.

You will need to retain your copy of the monthly Bingo Tax Reporting form and a copy of each Bingo Tax payment check submitted monthly to New Mexico Taxation and Revenue Department.

These records should be prepared and maintained on the premises by the Licensee for a period of no less than three years and must be made available for inspection upon request by the NMGCB.

### **Supplemental Forms:**

All supplemental forms should be prepared and maintained for *each individual month* in the quarter period, and for *each type of game of chance* (bingo, pull tab, raffle) separately. When completed, **these forms must be submitted along with the Bingo and Raffle Quarterly Report to the Gaming Control Board.** These monthly supplement forms can also be used to assist you in completing your monthly Bingo and Raffle Tax Form as required by New Mexico Taxation and Revenue Department.

### Supplement #1

List the total receipts and total prizes by activity for each occasion. Use your daily activity report information to assist you in completing this supplement form. One form should be used for **each** month and for **each** type of gaming activity.

Identify the type of gaming activity you are reporting on this form by checking the appropriate box at the top of Supplement #1.

### Supplement #1

#### Part 2

Itemized List of Pull Tab Games

This form is to be used when more than 4 pull tabs deals are in play during each occasion.

- List the name of each pull tab game in play.

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- List the size of the deal.
- List the serial number of each pull tab game.
- List the date each pull tab game begins.
- List the date each pull tab game ended.

**Note:** If you have less than 4 pull tab deals in play during each occasion, or you do not sell pull tabs during any occasion, you do not have to use this form.

### Supplement #2

List all checks drawn from, and all deposits made to the Bingo and Raffle Gaming Account by month. These figures will come directly off of your Bingo and Raffle Gaming Account checkbook.

All entries made on this form should match all entries listed on your gaming account bank statement.

Enter the check amount within the proper category and total each category at the end of each form.

Do not document any checks written as a “Distribution of Net Proceeds”, unless it meets with disclosure requirements set forth in the Bingo and Raffle Application and Renewal Application which identifies your Organizations Lawful Purpose.

***REMINDER:*** Although you need to account for NSF checks and other bank charges, ***these are not allowable expenses you can deduct on Section III of the Quarterly Report Form.*** They can be itemized on Supplement #2, column 7 entitled ***“Distribution of Net Proceeds”***.

**NOTE:** Any Federal or State taxes paid should also be itemized on Supplement #2, column 7 entitled “Distribution of Net Proceeds”.

***REMINDER:*** ***the only taxes allowed to be deducted on Section III, of the Quarterly Report Form AND on Supplement #2, column 5A, and 5B, entitled “Bingo Expense” and “Pull Tab Expense” are Federal and State PAYROLL taxes.***

### Supplement #3

List all prize winners over \$250 or more for each month. Include the date of activity and the check number used and the value amount of the prize. Include the prize winners name, address, and telephone number. Calculate the total monthly amount of cash and prizes AND the total amount of cash and prizes for the quarter.