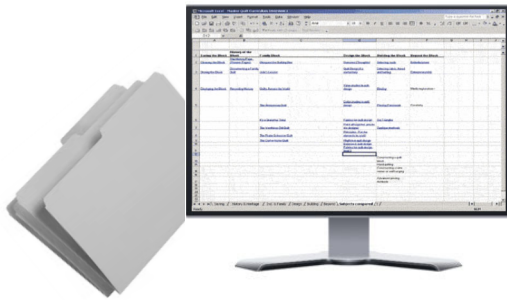


# Monthly Reports

This chapter summarizes the monthly reporting requirements for filing forms LG100A, LG100C, and LG100F with the Gambling Control Board.

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## Monthly Reports

Organizations are required to file monthly their lawful gambling receipts and expenses, lawful purpose expenditures (contributions), and lawful gambling fund reconciliation. This is done electronically through GCBReports, which contains:

**LG100A, Lawful Gambling Receipts and Expenses by Site**

(The gross receipts and prizes paid for each form of lawful gambling conducted at a site, and the allowable expenses, cash banks, and ending inventory for that particular site.)

**LG100C, Lawful Purpose Expenditures**

(All lawful purpose expenditures (charitable contributions) for the organization as a whole.)

**LG100F, Lawful Gambling Fund Reconciliation**

(Determines if your bank balance reconciled with your profit carryover at month end.)

These forms are required to be emailed ([gcbreports@state.mn.us](mailto:gcbreports@state.mn.us)) to the Board by the 20th of the following month.

**An LG100, Lawful Gambling Monthly Activity Summary**, is automatically generated based on the data entered on forms LG100A, LG100C, and LG100F. The LG100 is a recommended informational form intended for your organization's internal use. It may also be used by your organization to obtain totals needed to complete the Department of Revenue's gambling tax forms.

Step-by-step instructions for completing and submitting the LG100A, LG100C, and LG100F are contained in the **GCBReports Instruction Booklet**. The Instruction Booklet is provided at the Gambling Manager's Seminar, or can be obtained by calling a Compliance Specialist, or may be downloaded from the Board's website, [www.mn.gov/gcb](http://www.mn.gov/gcb).

<b>Fees and Taxes: Where are They Reported?</b>		
<b>License, Permit, and Regulatory Fees</b>		
<b>Type of Fee</b>	<b>Paid To</b>	<b>Where Reported</b>
Organization license, premises permit, and gambling manager license applications.	State of Minnesota—Gambling Control Board.	LG100C, code 18.
Monthly regulatory fee (0.125% of gross receipts) Gambling Control Board.	Department of Revenue.	LG100C, code 8.
Local government investigation fee (may not impose local gambling tax if investigation fee imposed).	City or county.	LG100A, Line 17.
Charitable organization registration (annual fee).	Minnesota Office of Attorney General.	LG100A, Line 21.
<b>Taxes on Lawful Gambling</b>		
<b>Type of tax</b>	<b>Paid to</b>	<b>Where reported</b>
Gambling tax on paper and hard card bingo, paddlewheel, and raffles, imposed by state of Minnesota (monthly).	Department of Revenue.	LG100C, code 8.
Combined net receipts tax on gambling income not listed above, imposed by state of Minnesota.	Department of Revenue.	LG100C, code 8.
Local gambling tax, up to 3%, if applicable (may not impose investigation fee if local gambling tax imposed).	City or county.	LG100C, code 8.
11-C Occupational Tax and Registration Return for Wagering (annual fee).	IRS.	<ul style="list-style-type: none"> <li>• 11-C tax on individuals who accept wagers is reported as an allowable expense on LG100A, Line 21.</li> <li>• 11-C tax on the organization is reported as lawful purpose on LG100C, code 8.</li> </ul>

## Fees and Taxes: Where are They Reported? (continued)

### Taxes on Lawful Gambling (continued)

Type of Tax	Paid To	Where Reported
Taxes related to lawful gambling as an unrelated business expense: <ul style="list-style-type: none"> <li>• 990-T Exempt Organization Business Income Tax Return</li>   <li>• 730 Monthly Tax Return for Wagers (excise tax)</li>   <li>• M-4NP State Franchise Tax for Nonprofit Organizations</li> </ul>	IRS.  IRS.  Minnesota Department of Revenue.	LG100C, code 8, for the portion of tax related to lawful gambling.  LG100C, code 8, for the portion of tax related to lawful gambling.  LG100C, code 8, for the portion of tax related to lawful gambling.
Interest on taxes, tax penalties, and interest on tax penalties.	Department of Revenue or IRS.	LG100A, Line 14.
Payroll taxes (various state and federal forms for income taxes, federal unemployment tax, state unemployment compensation tax, worker's compensation insurance, FICA, etc.).	Various state and federal agencies.	LG100A, Line 13.
Taxes withheld on prizes: Contact the IRS at 1-800-829-1040 for information.	Contact the IRS at 1-800-829-1040 for information.	Amounts withheld included in prizes paid on LG100A, Lines 1-9, Column B.

**NOTE:** This may not be a complete list. Additional taxes may be required or an organization may be required to make estimated tax payments throughout the year.