

**CLARK COUNTY TREASURER**

P.O. Box 5000, Vancouver, Washington 98666-5000

Telephone 360-397-2252, Fax: 360-397-6042

Web: www.clark.wa.gov/Treas**QUARTERLY GAMBLING TAX RETURN for _____**
BUSINESS NAME

1ST QTR DUE MAY 1ST
2ND QTR DUE AUGUST 1ST
3RD QTR DUE NOVEMBER 1ST
4TH QTR DUE FEBRUARY 1ST

REPORTING YEAR AND QUARTER --

Include a Copy of the WSGC Report

	GROSS RECEIPTS	DEDUCTIONS RCW 9.46.110 (SEE INSTRUCTIONS)	TAXABLE AMOUNT	TAX RATE	TAX PAYMENT DUE
Bingo -01				5%	
Raffles - 02				5%	
Amusement Games - 03				2%	
Punchboards - 05		Not allowed		5%	
Pulltabs - 05		Not allowed		5%	
Cardrooms – 65		Not allowed		20%	
LATE PENALTY	1-31 DAYS IS 6% 32-60 DAYS IS 7.5% OVER 60 LATE IS 10%				
TOTAL DUE					

Signature**Print Name****Date**

Gambling Tax Payments: Due on the first day of the second month following the end of the reported quarter or the next business day if that date falls on a Sunday or holiday. First qtr. due May 1st, second qtr. due August 1st, third qtr. due November 1st, fourth qtr. due February 1st. Payments must be postmarked or in our office on the due date. A gambling tax return must be submitted even if there is no activity. Please notify the Clark County Treasurer's Office if you discontinue activity, close, sell or transfer your business per Clark County Code 5.18.060.

Copy of Report: A copy of the Washington State Gambling Commission Quarterly Activity Report must be included with payment for verification of gambling activity. Copies of yearly activity reports are to be included with payment in the quarter that the yearly reports are submitted to the Gambling Commission.

Deductions: It is recognized that some bona fide charitable or bona fide nonprofit organizations as defined in RCW 9.46.0209 have the authority to engage in bingo or amusement games, PROVIDED the organization has no paid operating or management personnel and has gross receipts from bingo or amusement games, or a combination thereof, not exceeding five thousand dollars (\$5,000) per year, less the amount awarded as cash or merchandise prizes. No taxes shall be imposed under the circumstances of this subsection. Additionally, no taxes shall be imposed on the first ten thousand dollars (\$10,000) of gross receipts less the amount awarded as cash or merchandise prizes from raffles conducted by any bona fide charitable or nonprofit organization. Per Clark County Code 5.18.060.

Late Penalty: Payments received or postmarked after the due date must include the penalty. 1 to 31 days late the penalty is 6% of the total due, 32 to 60 days late the penalty is 7.5% of the total due, and over 60 days late the penalty is 10% of the total due. Failure to pay within 60 days of the due date is a violation and may result in misdemeanor charges being filed against the officers or operators of the organization. In addition to this penalty, the County Treasurer shall charge the taxpayer interest of two percent (2%) of all taxes and fees due for each thirty (30) day period, or portion thereof, that the amount past are due. Per Clark County Code 5.18.090.