

GAMBLING TAX RETURN FORM
COMMERCIAL OPERATIONS



King County

Department of Executive Services
 Finance & Business Operations Division
 Treasury Operations
 201 S Jackson Street, Ste 710
 Seattle, WA 98104
 gamblingtax@kingcounty.gov

Quarter: _____ Year: _____

Company Name: _____ Due Date: _____

Gambling Category	Gross Receipts	Deductions RCW 9.46.110	Taxable Amount	Tax Rate	Tax Payment Due
Bingo					
Raffles					
Amusement Games					
Punchboards					
Pull-tabs					
Cardrooms					
Late Penalty					
Total					

* Signature: _____
 Print Name: _____ Date: _____

No business or personal checks can be accepted. Cashier's check or money order payable to "King County Treasury"

INSTRUCTIONS

*** I, the undersigned, do hereby certify under penalty of perjury, that the payment is due and payable, that the payment is just, due, and unpaid obligation, and that I am authorized to authenticate and certify to said payment.**

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 quarter due May 1st, second quarter due August 1st, Third quarter due November 1st, Fourth quarter due February 1st. Payments must be postmarked or in our office on the due date. A gambling tax return must be returned even if there is no activity. Please notify Treasury Operations if you discontinue the activity, close, sell, or transfer your business.

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: Bona fide charitable or nonprofit organizations as defined in RCW 9.46.0209 may deduct the amounts awarded as cash merchandise prizes for Bingo, Raffles, Amusement Games, Punchboards, and Pull-tabs, from gross receipts. No tax is imposed on raffles, bingo, or amusement games for a bona fide charitable or non-profit organization if gross receipts, less the amounts awarded as cash or merchandise prizes do not exceed ten thousand dollars per year. Commercial operators are not allowed deductions for Pull-tabs/Punchboards. Card rooms are taxed on gross receipts per year over \$10,000.

Late Penalty: Payments received or postmarked after the due date must include the penalty. 1 to 17 days late the penalty is 10% of the total due, 18 to 40 days late, the penalty is 15% of the total due. Failure to pay within 40 days of the due date is a violation and may result in misdemeanor charges being filed against the officers or operators of the organization.

Certified Funds Only: Payment must be in certified funds only; cash, cashier's checks, or money orders payable to King County Treasury. No business or personal checks will be accepted for payment of gambling taxes.