GENERAL INFORMATION

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*** Please make additional copies as needed.**

WHO MUST FILE:
All licensed gaming organizations must file a North Dakota gaming tax return each quarter, whether the organization conducted gaming or not. There are no exceptions to the filing requirement.

TO OBTAIN ADDITIONAL FORMS AND INSTRUCTIONS:
If you have a question on completing the return or need tax forms and instructions, call (701) 328-4848 or toll free 1-800-326-9240. The forms and instructions may also be obtained through the Office of Attorney General's web site: attorneygeneral.nd.gov

FILING INSTRUCTIONS:
The completed original return, accompanying schedules, and payment of gaming tax due must be filed online, postmarked, or hand-delivered to the Office of Attorney General, Gaming Division, by the last day of the month immediately following the end of a quarter.

Quarter Ended	Postmarked Due Date
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

However, if the last day of the month is a Saturday, Sunday, or holiday, the due date is the following business day.

EXTENSION OF TIME FOR FILING:
An extension for filing the return may be granted for good cause. Provide the Office of Attorney General with form SFN 52559, Extension of Time For Filing, postmarked on or before the regular due date for filing the return.

A reply approving or declining the request will be mailed to the organization. A copy of the reply must be attached to the return when it is filed.

INTEREST AND PENALTY:
The Office of Attorney General will assess an organization interest and penalty according to section 53-06.1-12.3 of the North Dakota Century Code.

- **If an organization does not file a return, even if there is no activity, a minimum penalty of $25 will be assessed.**

HOW TO PAY:
If gaming tax is due, the total amount due must be paid when the return is filed. If filing a paper return, payment can be made by check, payable to **Office of Attorney General.** If filing online, payment must be made by ACH or credit/debit card for the amount of gaming tax due as reported on line 12 of the return.

HOW TO FILE A THEFT CLAIM:
If an organization incurs a theft and, after reviewing North Dakota Administrative Code § 99-01.3-03-04(10)(a-e), desires to claim a deduction on the return, the organization must contact the Office of Attorney General before filing the return.

The Office of Attorney General will determine if a deduction will be allowed on the tax return.

MAILING ADDRESS:
GAMING DIVISION
OFFICE OF ATTORNEY GENERAL
600 EAST BOULEVARD - DEPT. 125
BISMARCK, NORTH DAKOTA 58505-0040

ROUNDING:
Do NOT round amounts on the tax return or any required accompanying schedules.

PART I - GAMING ACTIVITY AND GAMING TAX

LINES 1 - 10. GAMES
If an organization has more than one site, the amounts reported on lines 1 through 11 are computed by totaling the activity reported on Schedule A. Refer to the example on page 5.

LINE 1a. BINGO
Report bingo activity from the Bingo Summary SFN 50902.

LINE 1b. QUICK SHOT BINGO CARD MARKING DEVICES
Report activity from the Electronic Quick Shot Bingo Summary SFN 60152.

LINE 2a. RAFFLES
All activity for a raffle should be reported in the quarter that the raffle is concluded. Report activity from the Raffle Summary SFN 9871, Raffle Summary with Non-Gaming Activity SFN 54065, or Double Roll Ticket Raffle Report and Summary SFN 18873.

LINE 2b. RAFFLE BOARDS
Report individually stamped Raffle Boards on a Schedule B2. Report activity from the Raffle Board Daily Report & Summary SFN 61072.

LINE 3a. PULL TABS - JAR BAR
Report all pull tab games played through a jar bar. Schedule B1's must be completed for each pull tab jar bar game at each site.

LINE 3b. PULL TABS - DISPENSING DEVICE
Report all pull tab games played through a dispensing device. Schedule B1's must be completed for each pull tab dispensing device game at each site.

LINE 3c. PULL TABS - ELECTRONIC DEVICES
Electronic pull tab activity in total for a site must be completed on a Schedule B3.

LINE 3d. CLUB SPECIALS, TIP, SEAL, PUNCHBOARDS
Individually stamped club specials, tip, seal, and punchboards can all be reported on the same Schedule B2 for a site.

LINE 4a. PRIZE BOARDS
Report individually stamped prize boards conducted with pull tabs sold through a jar bar on a Schedule B2 for a site.

LINE 4b. PRIZE BOARD - DISPENSING DEVICES
Report individually stamped prize boards conducted through a dispensing device on a Schedule B2 for a site.

LINE 5. SPORTS POOLS
Report individually stamped sports pool boards on a Schedule B2 for a site.

LINE 6. TWENTY-ONE
Report twenty-one activity from the Twenty-One Summary SFN 50901.

LINE 7. CALCUTTAS
Report individually stamped calcutta boards on a Schedule B2 for a site.

LINE 8a. PADDLEWHEELS
Report individually stamped paddlewheel ticket cards on a Schedule B2 for a site.

LINE 8b. PADDLEWHEELS - WITH A TABLE
Report activity from the Paddlewheel Summary SFN 18561 or Twenty-One and Paddlewheel Summary SFN 53028.

LINE 9. POKER
If satellite games are played for a tournament, all activity must be reported at the site where the main tournament was held. Report activity from the Poker Cashier Report - Daily Income and Deposit Summary SFN 17236.

LINE 10. OTHER

A. *INTEREST* - Enter the total interest earned on checking accounts, savings accounts, certificates of deposit, and other marketable securities relating to funds of the gaming account(s). This amount may be reported on Schedule A's for one site or pro-rated among all sites. Do not include interest earned on the **trust** account.

B. *NET CASH LONG* - Only report Net Cash Long if the total Cash Profit for ALL sites line 11 on the front page of the return exceeds the Adjusted Gross Proceeds for ALL sites line 11 on the front page of the return. Subtract the sum of Column D, Cash Profit, lines 1 through 10, from the sum of Column C, Adjusted Gross Proceeds, lines 1 though 10. If the amount from column D is larger than the amount from column C, report that amount on line 10, Columns A and C as a cash long. This amount may be reported on Schedule A's for one site or pro-rated among all sites.

- Do not report any net cash short on line 10. It is to be included as a gaming expense and reported on line 28.

PART I - GAMING ACTIVITY AND GAMING TAX - Cont.

LINE 11. SUBTOTAL
Line 11 of all Schedule A's must equal line 11 on page 1 of the return. Refer to the example of Schedule A on page 5.

Cash Profit is to be completed for each game type. Obtain this information from each game type's summary of daily records. The amount of cash profit could differ from the actual bank deposits due to an increase or a decrease in a starting cash bank for the next gaming activity or a prize paid by check.

LINE 12. GAMING TAX
The rate for each licensed organization is as follows:

- For a licensed organization with Adjusted Gross Proceeds not exceeding $50,000 the tax is .01 of Adjusted Gross Proceeds.
- For a licensed organization with Adjusted Gross Proceeds exceeding $50,000 the tax is $500 plus .12 of Adjusted Gross Proceeds exceeding $50,000.
- For a licensed organization permitted to conduct raffles in this state with Adjusted Gross Proceeds exceeding $50,000, a gaming tax of .01 of Gross Proceeds is imposed on the Total Gross Proceeds received by the licensed organization from raffles in a quarter.

LINE 13. FEDERAL EXCISE TAX
If applicable for your organization, enter in column C the amount of federal excise tax computed on Federal Form 730, Tax on Wagering, for the total of the three months for which the North Dakota gaming tax return is being filed.

- **ATTACH COPIES OF FEDERAL FORM 730 OR THE DEDUCTION WILL BE DISALLOWED.**

LINE 14. TOTAL ADJUSTED GROSS PROCEEDS
Total Adjusted Gross Proceeds is calculated by taking the subtotal of the Adjusted Gross Proceeds, line 11, column C, and subtracting the Gaming Tax, line 12, and the Federal Excise Tax, line 13.

PART II - ALLOWABLE EXPENSES AND NET PROCEEDS

14. TOTAL ADJUSTED GROSS PROCEEDS (Line 11, column C, less lines 12, and 13)	

PART II - ALLOWABLE EXPENSES AND NET PROCEEDS	
15. Allowable Expense - 60% of Adjusted Gross Proceeds (Line 14)	
16. Net Proceeds - Line 14 less line15	
17. Net Proceeds Prior Quarter Carry-Over	
18. Adjustment - Attach explanation	
19. Amount transferred to trust account this quarter	
20. Net Proceeds Carry-Over - Line 16 plus line 17 plus or less line 18, less line 19	

= X 60%

LINE 15. ALLOWABLE EXPENSE
60% of the Total Adjusted Gross Proceeds, line 14.

LINE 16. NET PROCEEDS
Total Adjusted Gross Proceeds, line 14, less Allowable Expenses, line 15.

PART II - ALLOWABLE EXPENSES AND NET PROCEEDS - Cont.

LINE 17. NET PROCEEDS PRIOR QUARTER CARRY-OVER

Enter the amount from line 20 of the prior quarter's return. If the Office of Attorney General adjusted that amount, or if an amended return was filed, enter the adjusted or amended amount.

LINE 18. ADJUSTMENT

Attach a detailed explanation of the adjustment. If the adjustment is negative, place parentheses ( ) around the amount.

LINE 19. AMOUNT TRANSFERRED TO TRUST ACCOUNT THIS QUARTER

Enter the amount transferred from the gaming account to the trust account. Include only those transfers that occurred during the quarter that is being reported.

LINE 20. NET PROCEEDS CARRY-OVER

This amount should be transferred into the organization's trust account by the last day of the following quarter.

LINE 21. END OF QUARTER GAMING ACCOUNT CHECK REGISTER(S) BALANCE

Enter the ending check register(s) balance of the gaming account(s) as of the last day of the quarter. **Do not use monthly bank statements as the source for check register information.**

PART III - TRUST ACCOUNT

LINE 22. TRUST CARRY-OVER

Enter the amount from line 26 of the prior quarter's tax return. If the Office of Attorney General adjusted that amount, or if an amended return was filed, enter the adjusted or amended amount.

LINE 23. AMOUNT TRANSFERRED TO TRUST ACCOUNT THIS QUARTER

Same amount as line 19.

LINE 24. ADJUSTMENT

If the adjustment is for interest or service fees, indicate the amounts on the respective lines. For other items indicate the amount on the "other" line and attach a detailed explanation of the adjustment. Report the net amount in the box. If the adjustment is negative, place parentheses ( ) around the amount.

- **Net proceeds received from another licensed gaming organization must be deposited directly into the trust account and included as a positive adjustment in the calculation of line 24.**
- **Net proceeds disbursed to another licensed gaming organization from the trust account should be included as a negative adjustment in the calculation of line 24.**

LINE 25. ELIGIBLE USE CONTRIBUTIONS THIS QUARTER

Enter the total from Schedule C. The checks listed on Schedule C must be issued to the recipients when the checks are written. Checks may not be held by the organization. Refer to the example on page 9 on how the total amount of eligible uses is transferred from Schedule C and reported on line 25, page 1 of the return.

PART III - TRUST ACCOUNT	
22. Trust Carry-Over Prior Quarter Carry-Over	
23. Amount Transferred to trust account this quarter Amount from line 19	
24. Adjustment - Attach Explanation Interest _____ / Service Fees_____ /Other_____	
25. Eligible Use Contributions this quarter Total from Schedule C	
26. Trust Account Carry-Over - Line 22 plus line 23 plus or less 24, less line 25	

27. Trust Account Check Register(s) Balance	

LINE 26. TRUST ACCOUNT CARRY-OVER

This calculated amount should be the same as line 27.

LINE 27. END OF QUARTER TRUST ACCOUNT CHECK REGISTER AND MARKETABLE SECURITIES BALANCE

Enter the ending **check register(s)** balance of the trust account(s) and/or market value of securities as of the last day of the quarter. **Do not use monthly bank statements as the source for check register information**. The trust account includes **all** bank accounts, marketable securities, and other investments established from net proceeds.

LINE 28. TOTAL GAMING EXPENSES FOR ALL SITES

Enter the total amount of gaming expenses incurred, whether paid from the gaming account(s) or any other bank account of the organization. This total includes, for example: rent expense, license fees, net total cash short, cost of games used or paid for, gaming equipment and payroll expense. **DO NOT** include game prizes, Federal Excise Tax, or Gaming Tax.

SIGNATURE AND VERIFICATION - A governing board member or the organization's top official must sign and date the return. The preparer must also sign the return and enter a daytime telephone number. **If the organization's top official prepares the return, the top official must sign in *both* signature boxes**. According to North Dakota Administrative Code § 99-01.3-03-12(2), a tax return is considered incomplete if it is not properly signed and may be subject to interest and penalty.

SCHEDULE A - MULTIPLE SITE REPORTING

SCHEDULE A - COMPLETE IF MORE THAN ONE SITE

Organization License No. G - 1 2 3 4 | Quarter Ended SEPT 30, 2021 | Page 1 of 1

Site Name FIRST SITE Site No. (1 2 3) A	Gaming Expenses 6,400	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
1a. Bingo		20000	18000	2000	2000
1b. Bingo - Electronic Quick Shot					
2a. Raffles					
2b. Raffles - Boards					
2c. Raffles - Electronic 50/50 Systems					
3a. Pull Tabs - Jar Bar		75000	63750	11250	11200
3b. Pull Tabs - Dispensing Device		5000	3750	1250	1200
3c. Pull Tabs - Electronic Devices					
3d. Club Specials, Tip, Seal, and Punch Boards					
4a. Prize Boards					
4b. Prize Boards - Dispensing Device					
5. Sports Pools					
6. Twenty-One		9000	7650	1350	1345
7. Calcuttas		2000	1800	200	200
8a. Paddlewheels					
8b. Paddlewheels - used with a table					
9. Poker					
10. Other (Interest 20 / Cash Long 21 /Tournament)		20		20	20
11. Subtotal (Sum of lines 1 through 10)		111020	94950	16070	15965

Site Name SECOND SITE Site No. (1 2 3) B	Gaming Expenses 6,400	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
1a. Bingo					
1b. Bingo - Electronic Quick Shot					
2a. Raffles		5000	4000	1000	1000
2b. Raffles - Boards					
2c. Raffles - Electronic 50/50 Systems					
3a. Pull Tabs - Jar Bar					
3b. Pull Tabs - Dispensing Device		25000	21250	3750	3725
3c. Pull Tabs - Electronic Devices					
3d.Club Specials, Tip, Seal, and Punch Boards		350	250	100	100
4a. Prize Boards					
4b. Prize Boards - Dispensing Device					
5. Sports Pools		9000	7650	1350	1345
6. Twenty-One					
7. Calcuttas					
8a. Paddlewheels					
8b. Paddlewheels - used with a table					
9. Poker					
10. Other (Interest 20 / Cash Long 21 /Tournament)		20		20	20
11. Subtotal (Sum of lines 1 through 10)		39370	33150	6220	6190

Site Name THIRD SITE Site No. (1 2 3) C	Gaming Expenses 0	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
1a. Bingo					
1b. Bingo - Electronic Quick Shot					
2a. Raffles					
2b. Raffles - Boards					
2c. Raffles - Electronic 50/50 Systems					

NO ACTIVITY

An organization with two or more licensed sites must complete a Schedule A for each site, **even if there was no activity for a site**. Enter the site name and site number for each site.

Add each individual line's amount, lines 1 through 11, from each site. Transfer to corresponding lines on page 1, lines 1 through 11 of the return. **Line 11 of all Schedule A's must equal line 11 on page 1 of the return.**

If a site did not have any gaming activity during a quarter, write "No Activity" across the Schedule A for that site.

NORTH DAKOTA GAMING TAX RETURN
OFFICE OF ATTORNEY GENERAL

PART I - GAMING ACTIVITY	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
1a. Bingo	20000	18000	2000	2000
1b. Bingo - Electronic Quick Shot				
2a. Raffles	5000	4000	1000	1000
2b. Raffles - Boards				
2c. Raffles - Electronic 50/50 Systems				
3a. Pull Tabs - Jar Bar	75000	63750	11250	11200
3b. Pull Tabs - Dispensing Device	30000	25000	5000	4925
3c. Pull Tabs - Electronic Devices				
3d. Club Specials, Tip, Seal, and Punch Boards	350	250	100	100
4a. Prize Boards				
4b. Prize Boards - Dispensing Device				
5. Sports Pools	9000	7650	1350	1345
6. Twenty-One	9000	7650	1350	1345
7. Calcuttas	2000	1800	200	200
8a. Paddlewheels				
8b. Paddlewheels - used with a table				
9. Poker				
10. Other (Interest 40 / Cash Long 21 /Tournament)	40		40	40
11. Subtotal (Sum of lines 1 through 10)	150390	128100	22290	22155
12. Gaming Tax - See Instructions			1504	
			28. Total Actual Expenses for all sites	12800

If an organization has two or more sites, enter the **total** of the gaming expenses reported on Schedule A for all sites on line 28.

SCHEDULE B1 AND B2 - GENERAL INFORMATION

- Complete **Schedule B1** to report games of pull tabs operated from a jar bar or dispensing device. Each game must be reported separately.

- The Schedule B1 form can accommodate one game with more than 28 deals (just continue to the second B1 on the same page) or two games with 28 deals or less conducted at the same or different sites. For example, if one game is played at the First Site and another game is played at the Second Site, they can both be reported on the same page (Refer to Exhibits A and B on page 8).

- Complete **Schedule B2** to report the activity for any raffle board, club special, tip board, seal board, prize board, prize board-dispensing device, punchboard, sports pool board, calcutta, or series of paddlewheel ticket cards for paddlewheels without a table. For Schedule B2 only, **do not report activity for more than one game code on the same page**. For example, if an organization conducted a prize board and a sports pool board, complete two separate Schedule B2 pages. However, if an organization conducts more than one type of activity under game code 3c, all 3c activity can be listed on the same schedule B2. (Refer to Exhibit C on page 8).

- If an amount is a negative value, place parentheses ( ) around the amount.

GAME NUMBER / PAGE NUMBER

For Schedule B1, assign a consecutive game number to each game conducted at a site during the quarter. If two games were conducted at a site, the game numbers would be 1 and 2. If pull tabs are conducted at two or more sites, the game numbers must begin with the number 1 for each site.

Each B2 page is numbered consecutively by site after the Schedule B1's for each site. The first B2 form for a site would start with the next consecutive game number after the last Schedule B1 for that site. For example, if an organization has two sites and the first site's last Schedule B1 game is 3, the Schedule B2 for the first site would begin with game 4. The numbering sequence would start over for the second site.

DATE PLACED / DATE CLOSED

Enter the month and day on which the game was placed into play and the date removed from play.

Paddlewheel activity must be reported in the quarter in which the series of paddlewheel ticket cards was placed into play. **A series cannot be carried over to the next quarter.**

Do not report a club special, seal board, tip board, punchboard, prize board, prize board dispensing device, sports pool board, or calcutta that is still in play at the end of the quarter. These games can be carried over to the next quarter.

LAST SALE / LAST SALE STAMP NUMBER

For Schedule B1, if a game includes a deal with a last sale prize, enter the last sale amount in the "Last Sale Prize Amount" box. Complete this box for each game on the Schedule B1. The gaming stamp number of the deal that includes the last sale prize must be listed with the other gaming stamp numbers reported on Schedule B1 for that game and in the Last Sale Stamp Number box for each game on Schedule B1. This only applies when there is a Last Sale prize amount.

COST PER PLAY

For Schedule B2, enter the cost to a player, as stated on the flare, for each club special, tip board, and paddlewheel series, and on the board for each raffle board, seal board, punchboard, sports pool board, prize board, and prize board played through a dispensing device. For a calcutta, please record the Cost Per Play as one dollar.

(A) IDEAL GROSS PROCEEDS PER DEAL
IDEAL PRIZES PER DEAL

Schedule B1, enter the ideal gross proceeds and ideal prizes per deal from the game information sheet for break open pull tabs and from the back of the flare or a game information sheet for jar tickets.

Schedule B2, for club specials, prize boards, tip boards, and punchboards, compute the ideal gross proceeds as the number of cards, tickets or punches available for sale, multiplied by the Cost Per Play.

For raffle boards, seal boards, and sports pool boards, compute the ideal gross proceeds as the number of lines or squares multiplied by the Cost Per Play.

For a calcutta, ideal gross proceeds is the total wagers of the auction, by players, on the competitors in the sporting event.

For a series of paddlewheel ticket cards, compute the ideal gross proceeds as the number of tickets per card multiplied by the number of cards in the series, multiplied by the Cost Per Play.

GAMING STAMP NUMBER

The North Dakota gaming stamp number is an eight digit number. All eight digits must be listed. However, if the first four digits of subsequently listed stamp numbers are the same, a vertical wavy line may be used. The gaming stamp number field of the Schedule B has eight spaces to record the eight digit numbers. Refer to the examples on page 8.

SCHEDULE B1 AND B2 - GENERAL INFORMATION - Cont.

(J) NUMBER OF DEALS CONDUCTED

For the Schedule B1 only, enter the number of deals conducted in the game. This **must** equal the number of gaming stamp numbers reported. See exhibits A & B on page 8.

(C) $ AMOUNT UNSOLD / DEFECTIVE

Enter the total **dollar** amount of pull tabs that remained unsold or were defective when the game was closed. If an unsold/defective pull tab is only a partial set of stapled or banded jar tickets, it must be valued at a proportional cost. Do not include unsold/defective pull tabs that are opened or partially opened.

(E) PRIZES

Enter the total dollar amount paid out for prizes, including a last sale prize for pull tabs (if awarded). Obtain this information from the summary of daily records.

(G) CASH PROFIT

Enter the amount of profit comprised of cash and checks that are accounted for by an organization's summary of daily records. The amount of cash profit could differ from the actual bank deposits due to an increase or a decrease in a starting cash bank for the next gaming activity or a prize paid by check.

TOTAL

For each site, add the subtotal boxes D, E, F, and G, by game code. Refer to the examples on page 8.

FOR GAME CODES 3a and 3b:

Enter the totals on the last page of Schedule B1 for each game code for each site.

FOR GAME CODES 2b, 3d, 4a, 4b, 5, and 7:

If the activity for a game code has only one page for a site, enter the page's subtotal amounts in the total line on that page. Otherwise, subtotal each page and then enter the totals on the last page of Schedule B2 for that game code for each site.

FOR GAME CODE 8a:

If an organization conducts paddlewheels by using a series of paddlewheel ticket cards, subtotal each page and then total all the paddlewheel activity on the last page of Schedule B2 for each site.

If an organization conducts paddlewheels by using chips, only report the activity on line 8b of the Schedule A and/or page 1 of the return. A Schedule B2 is not completed for Paddlewheels used with a table.

* If an organization has only one site, transfer the totals from columns D, E, F and G for each game code's activity to the proper lines on page 1 of the return.

* If an organization has two or more sites, transfer the totals from columns D, E, F and G for each game code's activity to the proper lines of each site's Schedule A. Refer to the example of *Schedule A on page 5.*

PERCENT-OF-ACCURACY

Do not compute the percent-of-accuracy for each game. **The percent-of-accuracy must be computed for only game codes 3a and 3b activity, by site**. Compute as Total Cash Profit (G) divided by Total Adjusted Gross Proceeds (F). Enter the percent-of-accuracy on the last Schedule B1 page of each game code.

Example:

Total Cash Profit for game code 3a activity		$ 13,343
Divided by: Total Adjusted Gross Proceeds for game code 3a activity	÷	$ 13,399
Percent-of-Accuracy		99.6 % (round to the nearest tenth)

If the percent-of-accuracy of all the games involving a device or a jar bar for a site for the previous quarter was less than 98.5%, and a cash shortage of more than one hundred dollars, an employee who did not conduct the game must do a weekly interim audit of the games at the site for 12 continuous weeks or until the organization determines, resolves, and documents the cause. An organization must start the weekly audits no later than the date on which its tax return for the quarter was filed.

Example:

Total Cash Profit for game code 3a activity		$ 920
Divided by: Total Adjusted Gross Proceeds for game code 3a activity	÷	$ 940
Percent-of-Accuracy		* 97.9 % (below 98.5)

$940 Adjusted Gross Proceeds
- $920 Cash Profit
$20 Cash Short (less than $100)

* However: the total adjusted gross of $940 less the cash profit of $920 (see above) gives a cash short of less than $100 so no weekly audits are required.

However, if games involving a device are conducted without the assistance of a bar employee, pull tab games not involving a device are also conducted, and the combined percent-of-accuracy of all pull tab games at the site for the previous quarter was 98.5% or greater, no weekly interim audit is required.

If a bar employee assists at any time, each activity (device and jar) must be calculated separately and if either or both activities fall below the 98.5%/$100 level the activity that is below 98.5% must be audited.

EXHIBIT A

SCHEDULE B1 - PULL TABS
OFFICE OF ATTORNEY GENERAL
SFN 9820 (8-17)

Important - Unless a game has more than 28 deals, report 2 games on this schedule. Games for two sites may be reported on this schedule.

Check One: [X] 3a. Jar Bar [ ] 3b. Dispensing Device

Site Name	Site Number	Name of Game	Game No.
FIRST SITE	(1 2 3) A	GREEN MACHINE	1

Last Sale Stamp Number	Last Sale Prize Amount	Date Placed Mo. Day	Date Placed Mo. Day
		06 - 29	09 - 30

I. Ideal Gross Proceeds Per Deal	Ideal prizes Per Deal (excluding last sale)	J. No. of Deals Conduct	A. Total Ideal Gross Proceeds (I X J)
1600	1330	32	51200

C. $ Amt Unsold/ Defective	D. Gross Proceeds (A -C)	E. Prizes	F. Adj. Gross Proceeds (D - E)	G. Cash Profit
1200	50000	42500	7500	7450

GAMING STAMP NUMBERS

1	1 5 0 0	1 2 9 0		15	1 0 6 7	2 8 1 3	
2		1 2 9 1		16		2 8 1 4	
3		1 2 9 2		17		2 8 1 5	
4		1 2 9 3		18		2 8 1 6	
5		1 2 9 4		19		2 8 1 7	
6		1 2 9 5		20		2 8 1 8	
7		1 2 9 6		21		2 8 1 9	
8		1 2 9 7		22		2 8 2 0	
9		1 2 9 8		23		2 8 2 1	
10		1 2 9 9		24		2 8 2 2	
11		1 3 0 0		25		2 8 2 3	
12	1 0 6 7	2 8 1 0		26		2 8 2 4	
13		2 8 1 1		27		2 8 2 5	
14		2 8 1 2		28		2 8 2 6	

*Note: If a game has more than 28 deals, enter the additional deals here but **do not** complete the top section in **bold** outline.*

If this is the last Schedule B1 for THIS SITE for the game code, enter the totals below:

D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds	G. Total Cash Profit	Percent of Accuracy (G / F)

Complete this section in bold outline

Check One: [ ] 3a. Jar Bar

Site Name	Site Number
	(_ _ _) _

Last Sale Stamp Number	Last Sale Prize Amt

I. Ideal Gross Proceeds Per Deal	Ideal prizes Per Deal (excluding last sale)

C. $ Amt Unsold/ Defective	D. Gross Proceeds (A -C)	E. Prizes

GAMING STAMP

1	1 0 6 7	9 9 9 0		15	
2		9 9 9 1		16	
3		9 9 9 2		17	
4		9 9 9 3		18	
5				19	
6				20	
7				21	
8				22	
9				23	
10				24	
11				25	
12				26	
13				27	
14				28	

If this is the last Schedule B1 for THIS SITE

D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds

EXHIBIT B

SCHEDULE B1 - PULL TABS
OFFICE OF ATTORNEY GENERAL
SFN 9820 (8-17)

Important - Unless a game has more than 28 deals, report 2 games on this schedule. Games for two sites may be reported on this schedule.

Organization License Number	Quarter Ended
G - 1 2 3 4	SEPT 30 , 20 21

Check One: [X] 3a. Jar Bar [ ] 3b. Dispensing Device

Site Name	Site Number	Name of Game	Game No.
FIRST SITE	(1 2 3) A	DUCKS	2

Last Sale Stamp Number	Last Sale Prize Amount	Date Placed Mo. Day	Date Placed Mo. Day
1 0 6 4 2 8 5 9	50	06 - 29	09 - 30

I. Ideal Gross Proceeds Per Deal	Ideal prizes Per Deal (excluding last sale)	J. No. of Deals Conduct	A. Total Ideal Gross Proceeds (I X J)
3125	2650	8	25000

C. $ Amt Unsold/ Defective	D. Gross Proceeds (A -C)	E. Prizes	F. Adj. Gross Proceeds (D - E)	G. Cash Profit
0	25000	21250	3750	3750

GAMING STAMP NUMBERS

1	1 0 6 4 2 8 5 2			15			
2		2 8 5 3		16			
3		2 8 5 4		17			
4		2 8 5 5		18			
5		2 8 5 6		19			
6		2 8 5 7		20			
7		2 8 5 8		21			
8		2 8 5 9		22			
9				23			
10				24			
11				25			
12				26			
13				27			
14				28			

*Note: If a game has more than 28 deals, enter the additional deals here but **do not** complete the top section in **bold** outline.*

If this is the last Schedule B1 for THIS SITE for the game code, enter the totals below:

D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds	G. Total Cash Profit	Percent of Accuracy (G / F)
75000	63750	11250	11200	9 9 . 6

Complete this section in bold outline only for a new game

Check One: [X] 3a. Jar Bar [ ] 3b. Dispensing Device

Site Name	Site Number	Name of Game	Game No.
SECOND SITE	(1 2 3) B	GREEN MACHINE	1

Last Sale Stamp Number	Last Sale Prize Amount	Date Placed Mo. Day	Date Placed Mo. Day
		06 - 29	09 - 30

I. Ideal Gross Proceeds Per Deal	Ideal prizes Per Deal (excluding last sale)	J. No. of Deals Conduct	A. Total Ideal Gross Proceeds (I X J)
5000	4250	5	25000

C. $ Amt Unsold/ Defective	D. Gross Proceeds (A -C)	E. Prizes	F. Adj. Gross Proceeds (D - E)	G. Cash Profit
0	25000	21250	3750	3725

GAMING STAMP NUMBERS

1	1 0 1 5 5 4 3 6			15			
2		5 4 3 7		16			
3		5 4 3 8		17			
4		5 4 3 9		18			
5		5 4 4 0		19			
6				20			
7				21			
8				22			
9				23			
10				24			
11				25			
12				26			
13				27			
14				28			

If this is the last Schedule B1 for THIS SITE for the game code, enter the totals below:

D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds	G. Total Cash Profit	Percent of Accuracy (G / F)
25000	21250	3750	3725	9 9 . 3

Exhibit A – Schedule B1 (above) on which one game with more than 28 deals is reported. All information for the game only needs to be reported on the first section of the game. The information does not need to be repeated in the bolded outline section of the second half of the page.

Exhibit B – Schedule B1 (right side above) reflects 1 game from each of 2 different sites recorded on the same page.

Exhibit C – Schedule B2 (right side) on which games related to game code 3c are reported.

EXHIBIT C

SCHEDULE B2 - SINGLE GAMES
OFFICE OF ATTORNEY GENERAL
SFN 9807 (8-17)

Only one game code per page. Check game code for this page at bottom of page.

Site Name	Game Number
SECOND SITE	2

Site License Number	Quarter Ended
G - 1 2 3 4 (1 2 3) B	SEPT 30 , 20 21

	3c CODE	GAMING STAMP NUMBER	DATE Placed Mo. Day	DATE Closed Mo. Day	Cost Per Play	A IDEAL GROSS PROCEEDS	C $ AMOUNT UNSOLD/ DEFECTIVE	D GROSS PROCEEDS (A - C)	E PRIZES	F ADJ. GROSS PROCEEDS (D - E)	G CASH PROFIT
1	SB	1 1 0 1 4 5 0 2	07 - 01	07 - 01	1	50	0	50	35	15	15
2		4 5 0 1	07 - 08	07 - 08	1	50	0	50	35	15	15
3		4 5 0 3	07 - 16	07 - 16	1	50	0	50	35	15	15
4		4 5 0 4	07 - 22	07 - 22	1	50	0	50	35	15	15
5	PB	1 0 0 0 2 2 1 5	07 - 30	07 - 30	1	75	0	75	55	20	20
6		2 2 1 6	07 - 31	07 - 31	1	75	0	75	55	20	20
7											
8											
SUBTOTALS - this page								350	250	100	100
TOTALS - this site (by game code)								D Total Gross Proceeds: 350	E Total Prizes: 250	F Total Adjusted Gross Proceeds: 100	G Total Cash Profit: 100
								Transfer To Column A, Tax Return/Sched. A	Transfer To Column B, Tax Return/Sched. A	Transfer To Column C, Tax Return/Sched. A	Transfer To Column D, Tax Return/Sched. A

GAME CODES

- [ ] 2b Raffle Boards
- [X] 3c Club Specials (use code "CS") Tip Boards (use code "TB") Seal Boards (use code "SB") Punchboards (use code "PB")
- [ ] 4a Prize Board
- [ ] 4b Prize Boards - Dispensing Device
- [ ] 5 Sports Pools
- [ ] 7 Calcuttas [ ] 8a Paddlewheels - without a table

SCHEDULE B3

Complete Schedule B3 to report total electronic pull tab activity at a site. If there are multiple sites, complete a Schedule B3 for each site. If there are multiple manufacturers at a site, report the amount for all manufacturers on one Schedule B3.

DATE PLACED
Enter the month and day on which the first game was placed and available for play.

DATE CLOSED
Enter the month and day on which the last game was available for play. The game must be closed by the last day of the quarter. If the game runs past midnight on the last day of the quarter, the date closed is considered the last business day the game was available for play. This date can be different than what is recorded on the Closed Game Summary Report.

 # DEALS
Enter the total number of deals played for all electronic pull tab games at a site.

GROSS PROCEEDS
Enter the total Gross Proceeds for all manufacturers for all games at a site from the Closed Game Summary Reports.

PRIZES
Enter the total amount of Prizes for all manufacturers for all games at a site from the Closed Game Summary Reports.

ADJUSTED GROSS PROCEEDS
Enter the total amount of Adjusted Gross Proceeds for all manufacturers for all games at a site from the Closed Game Summary Reports.

CASH PROFIT
Enter the total amount of Cash Profit for all games at a site from the Electronic Pull Tab Summary Report - All Games SFN 61494.

GAMING STAMP NUMBERS
List all gaming stamps played for all electronic pull tab games at a site from the Closed Game Summary Reports.

SCHEDULE B3-ELECTRONIC PULL TABS

ND OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 61879 (08-2020)

Site Name	Site License Number	Quarter Ended
The Bar	G- 0001 (123) A	12/31/2021

Date Placed	Date Closed	# Deals	Gross Proceeds	Prizes	Adj. Gross Proceeds	Cash Profit
10/01/2021	12/31/2021	24	$50,000.00	$44,000.00	$6,000.00	$6,000.00

GAMING STAMP NUMBERS

1 A00502 34	26	51	76	
2 A00502 35	27	52	77	
3 A00502 36	28	53	78	
4 A00502 37	29	54	79	
5 A00502 38	30	55	80	
6 A00502 39	31	56	81	

SCHEDULE C - ELIGIBLE USE CONTRIBUTIONS

- Schedule C, Eligible Use Contributions, is used to record the disbursement of net proceeds to eligible uses.
- Pages must be numbered consecutively. Each page must be subtotaled and the grand total recorded on the last page of Schedule C.
- The funds disbursed must be for eligible uses as prescribed by North Dakota Century Code § 53-06.1-11.1(2) or North Dakota Administrative Code § 99-01.3-14-02.

CHECK NUMBER

Checks written during the quarter, including voided checks must be listed in sequence. If a transfer or online payment is made, reference as an 'EFT'. For a voided check, enter 'VOID' in the recipient column and use the eligible use code V-00. See the example below.

DATE

Record the date the disbursement was made. This date must fall between the first day of the quarter and the last day of the quarter.

RECIPIENT

Record the name of the individual or group to whom the check was payable.

DESCRIPTION OF ELIGIBLE USE

Clearly describe the **specific use** of the funds to enable the Office of Attorney General to determine its eligibility.

Do not merely copy the eligible use code's description from the instructions. **Vague descriptions, such as "donation" or "community project" may result in the contribution being disallowed.**

CHECK AMOUNT

Record the amount of the check, including cents.

ELIGIBLE USE CODE

Refer to the eligible use codes on page 11. Enter the eligible use code that most closely relates to the actual use of net proceeds.

IMPORTANT: It is the organization's responsibility to ensure receipts documenting eligible uses and solicitations for net proceeds are retained for three years from the end of the quarter in which the activity was reported on a tax return. If documentation is not retained, the eligible use may be disallowed and the organization would be required to reimburse the trust account with non-gaming funds.

SCHEDULE C - ELIGIBLE USE CONTRIBUTIONS
OFFICE OF ATTORNEY GENERAL
SFN 9808 (12-21)

License No. G - 0 0 0 0 Page 1 of 1
Quarter Ended SEPT 30 , 20 21

CHECK NUMBER	DATE	RECIPIENT	DESCRIPTION OF ELIGIBLE USE	CHECK AMOUNT	ELIGIBLE USE CODE
1001	07/04	YMCA	YOUTH BASKETBALL PROGRAM	1,500.00	A - 9 4
1002	07/15	VOID		0	V - 0 0
1003	08/14	THE UNIFORM SHOP	BASEBALL UNIFORMS	893.25	D - 3 0
EFT	09/15	PARKS & REC	IMPROVEMENT OF FIELDS	2,500.00	G - 5 0
					-
					-
			SUBTOTAL - this page	4,893.25	

TOTAL - all pages of schedule C (Enter on last page only) 4,893.25 — Transfer total to Part III, line 25 of the tax return.

ELIGIBLE USE CODES FOR SCHEDULE C

ELIGIBLE USE CODES	ELIGIBLE USES

CHARITABLE USES:

A - 02	The Abused
A - 03	Alcohol and Drug Abuse
A - 04	Animal Protection
A - 05	Alzheimers
A - 07	The Blind
A - 08	Cancer
A - 11	Cystic Fibrosis
A - 12	Diabetes
A - 15	The Disabled
A - 18	Heart Disease
A - 20	Learning Disabilities
A - 24	Mental Health
A - 25	Multiple Sclerosis
A - 26	Muscular Dystrophy
A - 27	The Needy
A - 28	Paralysis
A - 29	Developmentally Disabled Citizens
A - 30	Senior Citizens
A - 32	Terminally Ill
A - 36	Wildlife
A - 37	Youth Activities
A - 46	Adult Activities
A - 47	Head Injuries
A - 58	Home on the Range
A - 61	March of Dimes
A - 64	Meals on Wheels
A - 65	Medical Facilities (Non-profit)
A - 67	Memorial Funds
A - 70	Nursing Homes (Non-profit)
A - 75	Daycare Facilities (Non-profit)
A - 76	Endowment Funds/Foundations
A - 80	Ronald McDonald House
A - 81	Red Cross
A - 82	Salvation Army
A - 88	Special Olympics
A - 90	Disaster Relief Organizations
A - 91	United Fund/United Way
A - 94	YMCA/YWCA
A - 97	Volunteer Services
A - 98	Gambling Addiction
A - 99	Other

RELIGIOUS USES:

B - 10	Religious uses

EDUCATIONAL USES:

C - 10	Agriculture
C - 20	The Arts
C - 25	Educational Public Services
C - 30	Safety
C - 40	4-H Activities
C - 50	Educational Institutions and Activities
C - 75	Preservation of Cultural Heritage
C - 80	Scholarships
C - 90	Vocational Workshops
C - 99	Other

ELIGIBLE USE CODES	ELIGIBLE USES

FRATERNAL USES:

D - 10	Camp Grassick
D - 20	Fraternal Foundations
D - 30	Legion Baseball
D - 40	Veterans Cemetery
D - 50	Disabled or Injured Veterans Assistance
D - 60	Military Family Support
D - 70	Veterans Facility Improvements
D - 80	Fraternal Facility Improvements
D - 99	Other

PATRIOTIC USES:

E - 10	Scouting Activities and Boys or Girls State
E - 30	Community Bands, Color and Honor Guards, Flags, and Patriotic Celebrations
E - 99	Other

USES FOR THE ERECTION OR MAINTENANCE OF PUBLIC BUILDINGS OR WORKS:

F - 10	Uses described above

USES LESSENING THE BURDEN OF GOVERNMENT

G - 10	Community Emergency Services such as Ambulance and Fire Departments
G - 15	Disbursements Directly to a City, County, State, or US Government including Libraries, Military Service, Monuments, Museums, and Historical Societies
G - 25	Improvement of Public Areas
G - 50	Parks and Recreation
G - 60	Law Enforcement
G - 99	Other

PERSONS WHO ARE THE VICTIMS OF LOSS OF HOME OR HOUSEHOLD POSSESSIONS THROUGH EXPLOSION, FIRE, FLOOD, OR STORM, UNCOMPENSATED BY INSURANCE:

H - 00	Uses described above

PERSONS SUFFERING FROM A SERIOUSLY DISABLING DISEASE OR INJURY CAUSING SEVERE LOSS OF INCOME OR INCURRING EXTRAORDINARY MEDICAL EXPENSE, UNCOMPENSATED BY INSURANCE:

I - 00	Uses described above

COMMUNITY USES:

K - 10	Economic Development
K - 30	Tourism
K - 65	Community Facility Improvements
K - 99	Other

VOIDED CHECKS:

V - 00	Void
V - 01	To a Licensed Gaming Organization
V - 02	Written in Error