

SMALL GAMES OF CHANCE



*Presented by the
Pennsylvania State Police
Bureau of Liquor Control Enforcement*



In order to understand legal
GAMBLING you first have to
understand GAMBLING

ELEMENTS OF GAMBLING

- Consideration
- Chance
- Reward

All three elements must be present to establish that an activity constitutes gambling.

CONSIDERATION

- COST TO BEGIN PLAY OR EVENT
 - bet
 - wager
- EXAMPLES
 - block purchase in pool
 - “buy-in” in poker tournament
 - purchase of pull tab
 - money in slot machine



CHANCE

- EVENT OUTCOME BASED WHOLLY OR PREDOMINANTLY ON CHANCE
 - “Dominant Factor Test”
 - Individual has little to no effect over outcome
- EXAMPLES
 - roll of dice or turn of card
 - result of race or sporting event
- SKILL
 - to be considered a skill, a person would have to be able to master the game
 - Darts, billiards, etc.
 - Playing poker may involve some skill or knowledge, however the cards are still dealt randomly



REWARD

- Return to player for winning event
 - May be cash, merchandise, service or anything of value
 - For video games, free games DO NOT constitute reward.
- If the value of the available prize(s) for an individual chance is less than the cost of the chance (consideration), then the contest is not gambling
 - E.G. Duck pond game



LEGAL VS. ILLEGAL GAMBLING

- Currently, the only forms of gambling authorized by statute in Pennsylvania are:
 - Gambling activities conducted pursuant to the **Horse Racing** Industry Reform Act.
 - Pennsylvania **Lottery**
 - Bingo conducted pursuant to the **Bingo** Law
 - Gambling activities conducted pursuant to the Local Option **Small Games of Chance** Act (including Tavern Games)
 - Gambling activities conducted pursuant to the Pennsylvania Race Horse Development and Gaming Act (**casinos**).



PERMITTED GAMES

under the SGOC Act

- The Act is very specific as to the games of chance that are permitted. They are:
 - Punchboards
 - Pull-Tabs
 - Raffles
 - Daily Drawings
 - Weekly Drawings
 - 50/50 Drawings (as of 12/24/2013)
(Major League Sports Drawing)
 - Race Night Games (as of 01/27/2014)
 - Pools, excluding sports pools (as of 01/27/2014)

COMMON UNLAWFUL GAMBLING ACTIVITIES



- Texas Hold'em Tournaments
- Paddle Auctions
- Casino Nights
- Pools – football, basketball, NASCAR, etc.
- Vertical wheel or “Chuck-a-luck Wheel”
- Video Gambling Devices - video poker or slots

**NONE OF THESE ACTIVITIES ARE AUTHORIZED
BY THE SMALL GAMES OF CHANCE ACT**

LEGISLATIVE INTENT

102. Legislative intent

The General Assembly hereby declares that the playing of small games of chance for the purpose of raising funds, by certain nonprofit associations, *for the promotion of charitable or civic purposes*, is in the public interest. In some cases the proceeds from games of chance may be utilized to support certain operating expenses of certain organizations.

The General Assembly hereby declares that raising public funds from games of chance in licensed restaurants and protecting the competitiveness of these restaurants is also in the public interest.

It is hereby declared to be the policy of the General Assembly that all phases of licensing, operation and regulation of games of chance *be strictly controlled*, and that all laws and regulations with respect thereto as well as all gambling laws *should be strictly construed and rigidly enforced*.

The General Assembly recognizes the possibility of association between commercial gambling and organized crime, and wishes to discourage commercialization of small games of chance, prevent participation by organized crime and prevent the diversion of funds from the purposes herein authorized.

ELIGIBLE ORGANIZATIONS

- A charitable, religious, fraternal or veterans' organization, club, club licensee or civic and service association. In order to qualify as an eligible organization for purposes of this act, an organization shall have been in existence and fulfilling its purposes for **one year** prior to the date of application for a license. The term shall include an affiliated nonprofit organization licensed under section 307.

AUXILIARY GROUPS

- Are eligible to conduct SGOC using the license issued to the eligible organization, provided that the auxiliary group is listed on the license and the application.

OPERATION OF GAMES

- Only licensed eligible organizations or auxiliary group managers, officers, directors, bar personnel or bona fide members of the licensed eligible organization may conduct games of chance.
 - Except the sale of raffle tickets.
- A person may not be compensated for conducting games of chance.
 - Example: seller of winning ticket wins a prize or a prize is provided to the top ticket seller.



OPERATION OF GAMES

- No person under the age of 18 may operate or participate in S.G.O.C.



- A person visibly intoxicated may not purchase or sell a punchboard or pull-tab chance.

TYPES OF LICENSES

- Regular License - an annual license, term runs for a calendar year from the date of issuance. The fee is \$125.
CLUBS License - Liquor license and a SGOC license.
- Monthly License- valid for 30 consecutive days from the date of issuance. No restriction on the number of monthly licenses an eligible organization may obtain but the licenses may not overlap. The fee is \$25. (12months X \$25 = \$300)
- Special Raffle Permits- available to regular and monthly licenses, authorizes a holder to conduct a raffle that exceeds the normal prize limits.
 - 10 occasions for a total of \$150,000 a year.
 - 12 occasions for a total of \$250,000 a year for Volunteer fire, ambulance, rescue or conservation organizations.

APPLICATION

Required documents

FALSE OR FRAUDULENT APPLICATION IS PUNISHABLE BY A FINE OF \$1,000, IMPRISONMENT FOR ONE YEAR OR BOTH.

THE FOLLOWING DOCUMENTS MUST BE ATTACHED TO THE APPLICATION (use 8 1/2" X 11" sheets where possible).

1. Check, cashier's check or money order in the amount of the total application fee payable to the licensing authority named on Page 1 of this application.
2. Schedule Sheet.
3. If incorporated, a copy of the applicant's articles of incorporation. If not incorporated, a copy of bylaws or other legal documents that define the organization's structure and purposes. Documentation indicating the organization has been fulfilling its purpose for one year prior to applying for a license is required.
4. A copy of the applicant's Internal Revenue Service tax exemption approval letter or official documentation indicating the applicant is a non-profit charitable organization.
5. Details and copies of all written lease or rental arrangements between the applicant and the owner of premises upon which the games of chance will be conducted, if such premises are leased or rented. If premises are owned, provide a copy of the deed.
6. Effective Feb 1, 2015, each application for a club license with proceeds in excess of \$20,000 must include the most recent report filed with the department.

APPLICATION

Responsible Persons

SCHEDULE B - List the following data for all officers, directors, owners and partners. If incorporated, list all officers and shareholders controlling 10 percent or more of outstanding stock. If organized as a partnership, list data for all partners. For all other entities, list data of any other financially responsible person.

Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number

SCHEDULE C - List all persons who will be responsible for operation of games of chance, including employees, bar personnel and organizational members or auxiliary members who will obtain and coordinate use of games of chance.

Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number

APPLICATION

Responsible Persons

- *Changes must be reported to the issuing authority within 15 days.*
- *Information on file with the issuing authority **MUST** be accurate.*



APPLICATION

Affidavit

PAGE 2

11 As the executive officer or secretary of the eligible organization, I certify, under penalties of perjury and falsification found in 18 Pa. C.S.A. §4901 et seq., that:

- A. No person under 18 years of age shall be permitted to operate or play games of chance.
- B. No person who will manage, set up, supervise or participate in the operation of games of chance has been convicted of a felony, a violation of the Bingo Law, or the Local Option Small Games of Chance Act.
- C. The facility in which games of chance are to be played has adequate means of ingress and egress and adequate sanitary facilities available in the area and meets all Department of Health and other local or federal sanitary requirements.
- D. The eligible organization is the owner of the premises upon which the games of chance are played; or, if it is not, the organization is not leasing such premises from the owner under an oral agreement, nor is it leasing such premises from the owner under a written agreement as a rental which is determined by the amount of receipts realized from the playing of games of chance or by the number of people attending, except for a banquet where a per head charge is applied connecting to the serving of a meal.
- E. The organization has not been convicted of a violation of the Act of Dec. 19, 1988 (P.L. 1262, No. 156), known as the Local Option Games of Chance Act.

I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, all information provided is true, correct and accurate.

Signature of Officer Preparing Application	Date of Birth	Title	Date
Print Name	Social Security Number (Optional)		Telephone Number

12 COMMONWEALTH OF PENNSYLVANIA

COUNTY OF _____

Before me this day personally appeared _____, who, being duly sworn according to law, deposes and says that the statements contained in the foregoing application are true and correct.

Subscribed and sworn to before me this date: _____
Month Day Year

PSP Background Check

- E-Patch - Pennsylvania Access To Criminal History
 - <https://epatch.state.pa.us>
- Results may take up to two or three weeks.
 - Results may be delayed if an individual with the same or similar name has a criminal history.



PROCEEDS

Gross Revenue from Game(\$\$\$)

- Costs (\$)
 - Prizes (\$)
-

= PROCEEDS (\$)

(If over \$40,000 must have a separate SGOC bank account)



USE OF PROCEEDS

- Eligible Organizations

 - 100% Public Interest



- CLUBS - Liquor license and a SGOCL license.

 - 60% Public Interest

 - 40% Operational expenses

USE OF PROCEEDS

- The proceeds from the operation of small games of chance by an eligible organization may be used for only four purposes:
 - purchase of small games of chance.
 - public interest purposes.
 - for the payment of the license fee.
 - operating expenses (club licensees/40%)

USE OF PROCEEDS

- PROCEEDS FROM SGOCC SHALL NOT BE UTILIZED FOR THE PAYMENT OF ANY FINE LEVIED AGAINST THE CLUB LICENSEE.

USE OF PROCEEDS

Public interest purposes are defined in the Act as:

1. The activities and operations of a nonprofit organization that provides a benevolent, religious, educational, philanthropic, humane, scientific, patriotic, social welfare, social advocacy, public health, public safety, emergency response, environmental or civic objective.
2. Initiating, performing or fostering worthy public works or enabling or furthering the erection or maintenance of public structures.

USE OF PROCEEDS

(CONTINUED)

3. Lessening the burdens borne by government or voluntarily supporting, augmenting or supplementing services which the government would normally render to the people.
4. Improving, expanding, maintaining or repairing real property owned or leased by an eligible organization and relating operational expenses used for purposes specified in paragraphs (1), (2) and (3).
 - The term does not include the erection or acquisition of any real property, unless the property will be used exclusively for one or more of the purposes specified in this definition.

EXAMPLES OF “PUBLIC INTEREST PUPOSE” EXPENSES

- Support of youth programs
 - e.g. sports, youth centers, etc.
- Donations to food pantries
- Community projects
- Donation to certain charitable or non-profit organizations
 - “Non-profit” does not necessarily indicate an organization serves a “public interest purpose.”
- Purchase of fire and rescue equipment



Bank Account

- An eligible organization with proceeds from games of chance that exceed \$40,000 per year shall maintain a bank account, which shall be separate from all other funds belonging to the licensed eligible organization.

PRIZE LIMITS

- General Prize limits:
 - \$2,000 for single chance.
 - \$35,000 total for operating week.
 - Listed in the Act as the “Aggregate Prize Limit”
- Prize limit for raffles:
 - \$15,000 per calendar month.
 - Exception – Special Permit Raffle
 - \$150,000 per year. (\$250,000 for certain organizations)
 - No \$1,000 limit on individual chance.
 - Prizes not included when calculating weekly total.

THE SMALL GAMES OF CHANCE ACT

DISCUSSION OF INDIVIDUAL GAMES



DAILY DRAWINGS

- Requirements:
 - Chances may only be purchased by bona fide members.
 - May only be sold on the licensed premises.
 - No more than \$1 per chance.
 - No more than one chance per member.
 - Generally the drawing must occur during the same operating day in which chances were sold, however, **Immediately following a drawing, chances may be sold for the next days drawing.**
 - No requirement that person be present.
 - May not reduce prize if winner is not present.



DAILY DRAWINGS

(CONTINUED)

- May be operated in the same week as “Weekly Drawings”
 - No restriction on the number of daily drawings permitted in an operating day.
-
- **BONA FIDE MEMBER**
 - Any individual who holds a membership in the eligible organization as defined by that organization's constitution, charter, articles of incorporation or bylaws.
 - Social members may or may not be “bona fide members.”
 - Ensure by-laws permit social members.



DAILY DRAWINGS

(CONTINUED)

- Daily Drawing prize limits
 - Generally subject to \$2,000/chance limit and prizes are added when calculating \$35,000/week prize limit.
 - **EXCEPTIONS:**
 - Prize may exceed the \$2,000 per chance limit if a portion of the prize is a “carryover” of a drawing with no winner.
 - Not applicable if no drawing is held or if chances are sold for more than \$1.



DAILY DRAWINGS

(CONTINUED)

- **PRIZE LIMIT EXCEPTIONS** (continued)
 - Prizes in daily drawings may cause an organizations prize total to exceed the \$35,000 weekly limit if the drawing is set up to **pay out 100%** of the gross revenues.
 - In this case, the prizes are not added to the weekly total.
 - Such prizes may not, however, exceed the \$2,000 per chance limit unless it is paid pursuant to a “carryover” drawing.
 - The rules of the game must be prominently displayed.



WEEKLY DRAWINGS

- Requirements:
 - Chances may only be purchased by bona fide members.
 - May only be sold on the licensed premises.
 - No more than \$1 per chance.
 - One drawing per operating week.
 - Drawing MUST be conducted during same operating week in which chances were sold.



WEEKLY DRAWINGS

- Requirements (Continued):
 - More than one chance per member permitted.
 - The eligible organization's rules dictate how many and in what manner.
 - No requirement that person be present.
 - May not reduce prize if winner is not present.
 - May be operated in same operating week as “Daily Drawings.”



WEEKLY DRAWINGS

(CONTINUED)

- Weekly Drawing prize limits:
 - Prize may exceed \$2,000 per chance limit.
 - Generally prizes in a weekly drawing are added when calculating aggregate (weekly) prized totals. (\$35,000 per week limit.)
 - EXCEPTION
 - A weekly drawing may also exceed the \$35,000 prize limit if it is set up to pay out 100% of the revenues generated.
 - In this case, the prizes are not added when calculating the organization's weekly prize total.
 - Not applicable if chances are sold for more than \$1.

CLAIMING OF DAILY/WEEKLY DRAWING PRIZES

- The name of a daily / weekly drawing prize **winner** or the fact that a winner was not selected must be **prominently displayed** on the licensed premises for at least **7 days** after the drawing date.
- If a winner does not claim a prize within 7 days of the drawing, the eligible organization shall **notify the winner** of the prize and the requirements for claiming the prize.
- A weekly drawing winner shall claim the prize in person and sign for receipt of the prize.
- A **prize shall be claimed** within **30 days** from the date of the drawing.

PUNCHBOARDS

- A Punchboard must comply with the following:
 - Must be purchased from licensed distributor.
 - Minimum 60% payout.
 - Winning punchboard plays should be perforated, punched or marked when redeemed.
 - Prize for individual punch may not exceed \$2,000. **No exceptions.**
 - Flare provided by manufacturer must be unaltered and on display.
 - Substitute flare may be displayed if it meets all requirements.
 - All winners must be predetermined by the manufacturer



PULL-TABS

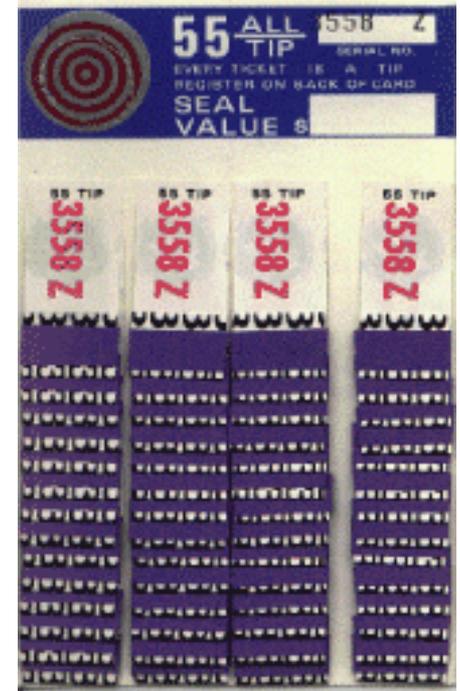
- A pull-tab deal must comply with the following:
 - Must be purchased from licensed distributor.
 - Minimum 65% payout.
 - Prize for individual pull-tab may not exceed \$2,000. **No exceptions.**
 - Flare provided by manufacturer must be unaltered and on display.
 - Substitute flare may be displayed if it meets all requirements.
 - No more than 4,000 pull-tabs per deal.
 - Only one flare displayed per deal.
 - Winners and prizes must be predetermined by the manufacturer.





PULL-TABS (CONTINUED)

- Tip Boards are a form of pull-tab
 - Must meet all requirements for pull-tabs.
 - Prizes must be predetermined by manufacturer.
 - Winning pull-tabs and tip seals are to be perforated, punched or marked when redeemed and retained.



114 _____

115 _____

116 _____

PA FORM-A 120TIPCSI

SEALED NUMBER IS WINNER

PRICE PER PLAY \$1.00

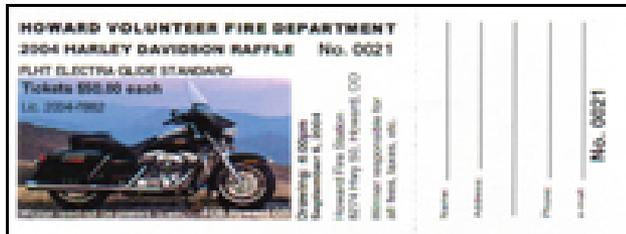
TOTAL PRIZE \$100.00

GROSS PROFIT \$20.00

**MINIMUM INFORMATION ON
REVERSE OF TIP BOARD**

RAFFLES

- Two types:
 - “Regular” Raffle
 - May be conducted by any licensed eligible organization.
 - Special Permit Raffle
 - Permit is obtained through the issuing authority.
 - A permit is valid for only one raffle.



RAFFLES

“Regular” Raffles

- Subject to \$2,000 per chance prize limit.
- Prizes counted towards \$35,000 weekly limit.
- Limited to \$15,000 per calendar month in total prizes.
- Monthly licensees must sell all chances and award prizes during their licensing period.



RAFFLES

Special Raffle Permit

- General prize limits do not apply.
 - No \$2,000 per chance prize limit.
 - No \$15,000 per month prize limit.
 - Prizes not added when calculating weekly prize totals.
- May award a total of \$150,000 in prizes per calendar year in special permit raffles.
 - \$250,000 for volunteer fire, ambulance, rescue or conservation organizations.
- Licensed organizations may apply for 10 per license year. (previously calendar year)
 - 12 for volunteer fire, ambulance, rescue or conservation organizations.

Big Town Little League
Fund-raising Raffle

1st. Prize: \$300 Cash 2nd. Prize: 36 inch TV
3rd. Prize: Microwave 4th. Prize: 5 Free Pizzas

Drawing to be held at the final game of the season
at Big Town Field 7th inning.
Donation: \$2.00 • All proceeds for game equipment

Winner need not be present to win. No. 001

Name _____
Address _____
City _____
Phone _____

Tickets: www.iforms.com 1-800-221-4114

RAFFLES

(CONTINUED)

Both types of raffles must comply with the following:

- Ticket printing requirements:
 - Must be **sequentially numbered** and have a **detachable stub** with the same number.
 - **Stub** must contain the **purchaser's name address and phone number**.
 - Must be accounted for by the use of a **logbook** showing to whom they were given to be sold.

Name _____
Address _____
City _____
Phone _____

No. 001

Tickets: www.jforms.com, 1-888-224-4414

Big Town Little League

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1st. Prize: \$300 Cash 2nd. Prize: 36 inch TV
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Drawing to be held at the final game of the season
at Big Town Field 7th inning.

Donation: \$2.00 • All proceeds for game equipment

Winner need not be present to win.

No. 001

RAFFLES

(CONTINUED)

Minimum information required on ticket:

- The date, time and location of the drawing.
- The name of the licensee.
- SGOC license number .
- Special raffle permit number if applicable.
- The cost of the ticket
- A description of the available prizes.

A.J. PARISE YOUTH FOOTBALL No. 0001 NAME: _____ ADDRESS: _____ PHONE: _____ <input type="checkbox"/> PLEASE CHECK HERE IF YOU PLAN TO REBID	A.J. PARISE YOUTH FOOTBALL 3rd Annual Sportsman's Bash Saturday • November 14, 2009 • 6:00 PM • Perry Twp. Fire Hall	
	<p>1-5. \$200 CASH! 6. Ruger Hawkeye SS / Synthetic Choice of Standard Calibers 7. AR-15 M4 Delton Industries 16" Collapsible Stock .223 Rem 8. Marlin XL7 Blued / Walnut. Choice of Standard Calibers 9. Remington 887 12ga 3 1/2" Mag 10. Savage 93R17BTVS SS Heavy Barrel Laminate Thumbhole 17 HMR 11. Mossberg 500 Tactical with collapsible stock 12ga 12. Taurus M44 Revolver SS 4" Barrel .44 Rem. Mag. 13. Remington 700 ADL Youth Blued / Synthetic .243 Rem 14. Mossberg 464 Lever Action 30-30 Win 15. Taurus Judge Public Defender Revolver .45LC/.410 16. Weatherby Vanguard Blued / Synthetic Choice of Calibers 17. Stevens 200 Blued / Syn Package W/3x9 Scope - Choice of Calibers 18. Ruger 10/22 Camo Synthetic with Laser Stock 22lr 19. Henry Golden Boy 22lr 20. Savage 12FV Blued / Synthetic Heavy Barrel 22-250 Rem 21. Ruger SR9 9mm Semi-Auto Pistol 22. Mossberg Onyx Reserve SxS Double Barrel Shotgun 12ga 28" 23. Remington 700 SPS Blued / Synthetic Choice of Standard Calibers 24. Smith & Wesson 22A Semi-Auto Pistol 22lr 25. CZ 452 Special Blued / Wood 22lr</p>	
	<p>• WINNERS RESPONSIBLE FOR F.I.C.S. FEE • Gst and gift certificates redeemable at: MURKINING VALLEY MILLING CO. 328 Indiana St. • PINESTRAWN, PA. • 814-938-8850 ALL WHO REBID ARE ELIGIBLE FOR DOOR PRIZES! One additional rebid added for every 50 tickets sold over 1000!</p>	<p>\$20.00 FOOD INCLUDED! Complimentary Beverages For All Who Rebid Must be 18 or over to rebid</p>
	<p>S.G.O.C. PERMIT #257 SPECIAL RAFFLE PERMIT</p>	<p>No. 0001</p>



RAFFLES

(CONTINUED)

- There must be a winner in a raffle.
 - The eligible organization may NOT be a ticket holder and is not eligible to win.
- Drawing must be conducted in plain view of players present.
 - Use of state lottery number is permissible.
 - Only when tickets sales equal the total possible numbers.
 - E.g. 1000 tickets must be sold to utilize the daily number.
- Winners need not be present.
- Tickets do not have to be purchased from licensed distributors.
 - must provide the printer with a copy of your S.G.O.C. license and Special Raffle Permit if applicable.



RAFFLES

(CONTINUED)

The term “Raffle” includes “Raffle Auctions”, defined as:

- A game of chance in which a participant buys a ticket for a chance to win a prize as follows:
 - Tickets are placed in a location assigned to a particular prize.
 - The winner of each prize is determined by a random drawing of a ticket that corresponds to the ticket held by the participant.

(“Raffle Auctions” are also referred to as
Basket Raffles & Chinese Auctions)

Sample Basket Raffle Ticket

Pre-Sell

FRONT

SAMPLE YOUTH CENTER BASKET RAFFLE Name _____ Address _____ Phone# _____ 0001	<i>SAMPLE YOUTH CENTER BASKET RAFFLE</i> DATE: <i>July 26th, 2013</i> TIME: <i>8:00 PM</i> LOCATION: <i>Sample Youth Center, Any Town, Pa.</i> Winner determined by random drawing. You do not need to be present to win. - PRIZES LISTED ON REVERSE - \$1.00 (five chances to win!) SGOC LIC. #: 1234	0001
		0001
		0001
		0001
		0001

REVERSE

<u>PRIZE DESCRIPTION</u>	<u>APPROX. VALUE</u>
1. Steeler's Basket	\$50.00
2. Eagle's Basket	\$75.00
3. Fisherman's Basket	\$40.00
4. Gourmet Food Basket	\$35.00
5. Pirate's Basket	\$40.00
6. Philly's Basket	\$50.00
7. Spa Basket	\$25.00
8. Cheese Basket	\$35.00
9. Digital Camera Basket	\$500.00
10. Tablet Computer Basket	\$750.00

Sample Basket Raffle Ticket

Prizes On Display

001 Name _____ Address _____ Phone _____	BASKET AUCTION (Sponsored By) (Benefit Of) (Date of event) (Location) (Cost of Ticket) Drawing will be held on (date) at (time) Prizes to be Awarded Are On Display	001	001	001	001	001
		001	001	001	001	001
		001	001	001	001	001
		001	001	001	001	001
	SGCL # _____					001

Sample Basket Raffle Ticket

- Complies with raffle ticket printing requirements.

- Increases accountability.

- Allows organization to identify and contact winners.

- Permits game to be played and winners to be selected in the traditional manner.

SAMPLE YOUTH CENTER BASKET RAFFLE Name _____ Address _____ Phone# _____ 0001	SAMPLE YOUTH CENTER BASKET RAFFLE	0001																						
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50/50 Drawings

A game in which:

- A participant buys a ticket for a chance to win a prize where the winner is determined by a random drawing of corresponding tickets sold for that drawing.
- The prize paid to the winner is comprised of one-half of the money collected from tickets from the drawing and the remaining money retained by the eligible organization for distribution in accordance with this act.

50/50 Drawings

Proposed Guidelines for Operation

- Tickets:
 - Two part Individually numbered.
 - Ticket and stub have same number.
- Operation:
 - Tickets sold individually.
 - No “arms length”, etc.
 - Simplifies recordkeeping.
 - Reduces opportunities for theft and fraud.



50/50 Drawings

Proposed Guidelines for Operation

(CONTINUED)

- **Drawing:**
 - Conducted in plain view of players.
- **Prizes:**
 - Half of money collected must be paid to winner.
 - All prize limits apply.
 - \$2,000 per chance prize limit.
 - Prizes are added when calculating weekly prize total.

MAJOR LEAGUE SPORTS DRAWING

- GENERAL RULE

- A person may purchase one or more major league sports drawing tickets at a home game.
 - no more than one major league sports drawing per home game.
 - no sales permitted in designated family sections.
- Each ticket purchased shall represent one entry in the drawing.
- A single ticket shall be randomly chosen as the winner after a certain number of tickets are sold or a specified time period expires as designated by the affiliated nonprofit organization.

MAJOR LEAGUE SPORTS TEAM

A sports team or racing facility that is any of the following:

- A member of Major League Baseball, the National Hockey League, the National Basketball Association, the National Football League or Major League Soccer.
- A professional sports team affiliated with a team under paragraph (1).
- Any other professional sports team that has a sports facility or an agreement with a sports facility to conduct home games at the facility.
- A stadium, grandstand or bleacher at a closed-course motor facility where spectators are directly observing motor races with NASCAR, Indy, stock or drag racing cars.

MAJOR LEAGUE SPORTS DRAWING

DESIGNATED CHARITABLE ORGANIZATION

- The affiliated nonprofit organization conducting the major league sports drawing shall disclose to all ticket purchasers the designated charitable organization for which the major league sports drawing is being conducted.
- The designated charitable organization must:
 - be in existence and fulfilling its purposes for at least two years prior to the drawing
 - be eligible for exemption under section 501(c)(3) of the internal revenue code.
 - A political subdivision shall not qualify as a charitable organization.

MAJOR LEAGUE SPORTS DRAWING

PRIZE DISTRIBUTION

- The prize amount of a major league sports drawing shall be 50% of the total amount collected from the sale of tickets.
- The other 50% of the total amount collected from the sale of tickets shall be donated within seven days from the date of the drawing to the designated charitable organization for which the drawing was conducted.
- Up to 2% of the total amount collected may be used for:
 - Employing individuals 18 years of age or older to sell tickets.
 - Administrative expenses directly related to conduct of the drawing.

MAJOR LEAGUE SPORTS DRAWING

PRIZE LIMITS

- Prizes in Major League Sports Drawings and not subject to the general prize limits.
 - May exceed the \$2,000 per chance limit
 - May exceed the aggregate or weekly \$35,000 limit.



Unclaimed prizes shall be donated within 30 days from the end of the season to the designated charitable organization for which the major league sports drawing was conducted.

RACE NIGHT GAMES

“Race Night Game.” - A game of chance in which multiple participants place entry fees or wagers on a prerecorded horse race displayed on a single screen to multiple participants simultaneously during a gaming session.

- May not exceed eight consecutive hours.
- May not be conducted more frequently than once a month.
- Term does not include an instant racing machine, historical racing machine or other similar pari-mutuel device.
- Must be purchased from a licensed distributor
- Must be operated by bona fide members of the eligible organization.

POOLS

- *"Pool."* An activity in which a person pays an entry fee for each chance to win cash or merchandise based on the outcome of an event or series of events wherein the participants in the event or series of events are natural persons or animals, and to which all of the following apply:
 - The maximum number of individuals that may participate in a pool is 100 people.
 - The maximum entry fee for each individual entry in a pool is \$20.
 - Other than the entry fee, no other money or thing of value is paid or given for participation in a pool.



ADVERTISING

- GENERALLY:

- It is unlawful to advertise prizes or their dollar value.
 - Applies to a games of chance



- EXCEPTION:

- Prizes and their value may be displayed on a raffle ticket.
- Prizes and their values may be advertised in a publication limited in circulation to members.

*Advertising prohibition does not apply to
Major League Sports Drawings*

THE SMALL GAMES OF CHANCE ACT

LICENSED PREMISES AND LOCATION OF
GAMES

Location of Games

- An eligible organization that holds a license and that is not a club license may conduct games of chance in the county where the license is issued:
 - at a premises which is the operating site of the eligible organization.
 - at a premises or other location not prohibited by local ordinance, and for which the Treasurer has been notified.
 - no more than 3 licensees, including the one that owns or leases the premises, may conduct small games of chance simultaneously at a premises or location.
 - shall ensure conduct by different organizations are separate and clearly identified within the premises.
 - A licensee that is not a club licensee may conduct games simultaneously with the conduct of games of chance by a club on not more than **three occasions** covering a **total of seven days during the year**.

THE SMALL GAMES OF CHANCE ACT REQUIRED RECORDS

- GENERAL REQUIREMENTS
 - SGOC records must be maintained for a period of two years
 - Club licensees must retain records for five years
 - Record of Games purchased
 - Record of Games played
 - Number of W-2G forms issued and the gross winnings reported
 - Gross revenue collected
 - Expenses
 - Prizes paid
 - Proceeds
 - Use of proceeds
 - Name and address of winners of all prizes awarded in excess of \$600
- ❖ Note: all of the above information must be maintained for each type of game on a daily/weekly/monthly /annual basis.

● RECORD KEEPING

Liquor Control Enforcement

Small Games of Chance Schedules

Name	Description
 Explanation of SGOC Schedules.pdf	
 Schedule 1 - SGOC Annual Operating Record.pdf	
 Schedule 2 - SGOC Operating Week Record.pdf	
 Schedule 2A - Pull-Tab & Punchboard Operating Week.pdf	
 Schedule 2B - Regular Raffle & Special Raffle.pdf	
 Schedule 2C - Daily & Weekly Drawings.pdf	
 Schedule 2D 50-50 Drawing Operating Week Record.pdf	
 Schedule 3 - Prizes Awarded in Excess of \$100.pdf	
 Schedule 4 - Use of Proceeds (70 Percent).pdf	
 Schedule 4-A Use of Proceeds (30 Percent).pdf	
 Schedule 5 - Pull-Tab & Punchboard Games.pdf	
 Schedule 6 50-50 Drawings.pdf	

SGOC TRAINING CALENDAR

PSP LCE Calendar Snapshot Query

Name	Object Last Modified
 FEB 2013.pdf	2/1/13 8:14 AM
 MAR 2013.pdf	1/28/13 12:16 PM
 JAN 2013.pdf	1/15/13 10:49 AM

Small Games of Chance Power Point Presentation

Please click on the image below to view the presentation.



- SCHEDULE 1, SMALL GAMES OF CHANCE ANNUAL OPERATING RECORD: Used for annual recordkeeping detailing total gross revenue, total expenses, total prizes, total net proceeds, and excluded prizes. This schedule is a compilation of Schedule 2, divided into 13 operating months and totaled for the calendar year.
- SCHEDULE 2, SMALL GAMES OF CHANCE OPERATING WEEK RECORD: Used to document total gross revenue, total expenses (cost paid for games purchased from the vendor and cost to operate games), total prizes, and total net proceeds. This schedule is a compilation of Schedule 2-A, and also lists excluded prizes (100% payouts, carryovers, and special raffles), which do not get counted towards the \$25,000.00 payout cap. It is separated into four (4) operating week totals. The amounts are totaled for the month and transferred to Schedule 1. A weekly (seven consecutive days) record is also required recordkeeping.
- SCHEDULE 2-A, PULL-TAB AND PUNCHBOARD OPERATING WEEK RECORD: Used to document total revenue, total expenses (e.g., cost paid for games purchased from the vendor, cost to operate games), total prizes, and net proceeds. This schedule compiles daily information for a seven-day operating week regarding punchboards and pull-tabs. The amounts are totaled for the week and transferred to Schedule 2.
- SCHEDULE 2-B, REGULAR RAFFLE/SPECIAL RAFFLE: Used for regular/special raffles if the premises runs detachable stub raffles. It is completed as soon as possible after the date of drawing. This form documents the name of raffle, start date of sales, date of drawing, cost per chance, number of chances sold, gross revenue, expenses, cash value of all prizes awarded in the raffle, net proceeds, and special raffle permit number. All individual prizes and value for each raffle are to be listed on back of the schedule. Title 61 requires each ticket sold to be printed with the date and time of drawing, location of the drawing, name of the licensed organization conducting the raffle, the games of chance license number of the licensed organization, the Special Raffle Permit Number (if applicable), the price of the ticket, and the prize or prizes to be awarded.
- SCHEDULE 2-C, DAILY/WEEKLY DRAWINGS: Used for the club's daily and/or weekly drawing. This schedule documents the date of the drawing, cost per play, number of chances sold, gross revenue, total amount of prizes paid, 100% payout (all money in pot awarded), carryover prize (money carried from previous un-awarded drawings), and date carried to (e.g., if no prize is awarded for a particular day, the amount of the carryover and the date to which it carried over to should be recorded in this block).
- SCHEDULE 2-D, 50/50 DRAWING OPERATING WEEK RECORD: Used to document gross revenue, total expenses (e.g., cost of games, cost to operate games), total prizes, and net proceeds regarding 50/50 drawings. This schedule compiles daily information for a seven-day operating week. The amounts are totaled for the week and transferred to Schedule 2.
- SCHEDULE 3, RECORD OF PRIZES AWARDED IN EXCESS OF \$100.00: Used for recording all cash and merchandise prizes awarded in excess of \$100.00, for all games (punchboard and pull-tabs, regular/special raffles and daily/weekly drawings).
- SCHEDULE 4, SMALL GAMES OF CHANCE USE OF 70% PROCEEDS: Used for recording all proceeds paid to organizations for public interest purposes. The total amount of proceeds paid to organizations for public interest purposes (contributions) cannot be less than 70% of the total of Column E from Schedule 1.
- SCHEDULE 4-A, SMALL GAMES OF CHANCE USE OF 30% PROCEEDS: Used for recording all operational expenses for the club. The total amount of proceeds used for operational expenses cannot be more than 30% of the total of Column E from Schedule 1.
- NOTE: All SGOC proceeds must be expended within the same calendar year as earned. A club may retain, into the next calendar year, any portion of their 30% proceeds used for operational purposes (for any substantial purchase or project), provided notification is made to the Pennsylvania Department of Revenue. The amount and reason for the retention must be included on the semi-annual report.
- SCHEDULE 5, PULL-TAB AND PUNCHBOARD GAMES: Used for recording information about each punchboard and/or pull-tab game. This schedule documents the name of game and form number, serial number of game, date the game went into and out of play, number of plays/tickets in the game, number of unsold plays/tickets, cost per play, gross computed income, cost of the game (amount paid to vendor), cost to club for all prizes (paid in cash), cash value of merchandise prizes awarded, net computed profit, actual income from the game, and overage/shortage from the game.
- NOTE: If both pull-tab and punchboard games are conducted by the establishment, a separate Schedule 5 form for pull-tab games and a separate Schedule 5 form for punchboard games should be utilized. The type of game being tracked should be circled at the top of the form.
- SCHEDULE 6, 50/50 DRAWINGS: Used for recording information regarding each 50/50 drawing conducted. This schedule documents the date each drawing went into and out of play, the number of tickets sold, cost per play, gross computed income from the game, cost of the game, cost to the club for all prizes (50%), and net computed profit.



SCHEDULE 5

PULL-TAB AND PUNCHBOARD GAMES

OPERATING WEEK: TO



A	B	C	D	E	F	G	H	I	J	K	L	M
NAME OF GAME & FORM NO.	SERIAL NO.	DATE IN / OUT OF PLAY	NO. OF PLAYS/ TICKETS IN GAME	NO. OF UNSOLD PLAYS/ TICKETS	COST PER PLAY	GROSS COMPUTED INCOME FROM GAME (D - E x F = G)	COST OF GAME	COST TO CLUB FOR ALL PRIZES (CASH)	CASH VALUE OF PRIZES (MERCHANDISE)	NET COMPUTED PROFIT (G - I - J = K)	ACTUAL \$ INCOME FROM GAME	OVER/ SHORT (L - K = M)
TOTALS:												



SCHEDULE 2-A



**PULL-TAB AND PUNCHBOARD OPERATING WEEK RECORD
(7-DAY PERIOD)**

FROM: TO:

A	B	C	D	E
7-DAY PERIOD	GROSS REVENUE	<u>TOTAL EXPENSES</u> • COST OF GAMES • COST TO OPERATE GAMES	TOTAL PRIZES (CASH AND/OR MERCHANDISE)	NET PROCEEDS (B - C - D = E)
1 ST DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
2 ND DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
3 RD DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
4 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
5 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
6 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
7 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
TOTAL	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

TRANSFER ALL TOTALS TO SCHEDULE 2



SCHEDULE 2-D

**50/50 DRAWING OPERATING WEEK RECORD
(7-DAY PERIOD)**

FROM: TO:

A	B	C	D	E
7-DAY PERIOD	GROSS REVENUE	<u>TOTAL EXPENSES</u> • COST OF GAMES • COST TO OPERATE GAMES	TOTAL PRIZES	NET PROCEEDS (B - C - D = E)
1 ST DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
2 ND DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
3 RD DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
4 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
5 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
6 TH DAY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
7 TH DAY	<input type="text" value="rtre"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>				
TOTAL	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

TRANSFER ALL TOTALS TO SCHEDULE 2

SCHEDULE 2-C

DAILY / WEEKLY DRAWINGS



OPERATING WEEK FROM: _____ TO: _____							
A	B	C	D	E	F	G	H
DATE OF DRAWING	COST PER PLAY	NUMBER OF CHANCES SOLD	GROSS REVENUE (B x C = D)	TOTAL AMOUNT OF PRIZES PAID	100% PAYOUT?	DID PRIZE INCLUDE CARRYOVER?	DATE CARRIED TO
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____
_____	_____	_____	_____	_____	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>	_____





SCHEDULE 2

SMALL GAMES OF CHANCE OPERATING WEEK RECORD
(7-DAY PERIOD)FROM: TO:

A		B	C	D	E	F
OPERATING WEEK		TOTAL GROSS REVENUE	TOTAL EXPENSES • COST OF GAMES • COST TO OPERATE GAMES	TOTAL PRIZES	TOTAL NET PROCEEDS (B - C - D = E)	EXCLUDED PRIZES • 100% PAYOUTS • CARRYOVERS • SPECIAL RAFFLES
1ST	START DATE: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	END DATE: <input type="text"/>					
2ND	START DATE: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	END DATE: <input type="text"/>					
3RD	START DATE: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	END DATE: <input type="text"/>					
4TH	START DATE: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	END DATE: <input type="text"/>					
TOTALS		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

TRANSFER ALL TOTALS TO SCHEDULE 1



**SCHEDULE 1
SMALL GAMES OF CHANCE ANNUAL OPERATING RECORD**

(TAKEN FROM SCHEDULE 2 TOTALS)

CALENDAR YEAR		TO			
A	B	C	D	E	F
OPERATING MONTH* STARTING & ENDING DATE	TOTAL GROSS REVENUE	TOTAL EXPENSES	TOTAL PRIZES	TOTAL NET PROCEEDS (B - C - D = E)	<u>EXCLUDED PRIZES</u> • 100% PAYOUTS • CARRYOVERS • SPECIAL RAFFLES
1. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13. [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTALS:	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

*Month is equivalent to four consecutive operating weeks, or 28 consecutive days.



SCHEDULE 3

RECORD OF PRIZES AWARDED IN EXCESS OF \$100.00

INCLUDE ALL MONETARY AND MERCHANDISE PRIZES IN EXCESS OF \$100.00, INCLUDING DAILY/WEEKLY DRAWINGS AND RAFFLES.



A	B	C	D	E
NAME & ADDRESS OF WINNER	NAME / TYPE OF GAME	SERIAL NUMBER (IF APPLICABLE)	DATE PAID	AMOUNT PAID
<div style="background-color: #ADD8E6; width: 100px; height: 50px;"></div>	<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>			
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				
<div style="background-color: #A9A9A9; width: 100px; height: 20px;"></div>				



**SMALL GAMES OF CHANCE
USE OF 70% PROCEEDS**

**70% OF SMALL GAMES OF CHANCE PROCEEDS MUST BE USED
FOR PUBLIC INTEREST PURPOSES.**

FROM: _____ TO: _____

+/-

A	B	C	D
DATE	PAYEE & EXPLANATION	CHECK NUMBER	AMOUNT

SCHEDULE 5



PULL-TAB AND PUNCHBOARD GAMES

OPERATING WEEK: 1/6/13 TO 1/12/13

A	B	C	D	E	F	G	H	I	J	K	L	M
NAME OF GAME & FORM NO.	SERIAL NO.	DATE IN / OUT OF PLAY	NO. OF PLAYS/ TICKETS IN GAME	NO. OF UNSOLD PLAYS/ TICKETS	COST PER PLAY	GROSS COMPUTED INCOME FROM GAME (D - E x F = G)	COST OF GAME	COST TO CLUB FOR ALL PRIZES (CASH)	CASH VALUE OF PRIZES (MERCHANDISE)	NET COMPUTED PROFIT (G - I - J = K)	ACTUAL \$ INCOME FROM GAME	OVER/ SHORT (L - K = M)
COBRA #0020		1/6	200	0	1.00	200	30	100	0	100		
COBRA #0021		1/7	200	0	1.00	200	30	100	0	100		
COBRA #0022		1/8	200	0	1.00	200	30	100	0	100		
COBRA #0023		1/9	200	0	1.00	200	30	100	0	100		
COBRA #0024		1/10	200	0	1.00	200	30	100	0	100		
COBRA #0025		1/11	200	0	1.00	200	30	100	0	100		
COBRA #0026		1/12	200	0	1.00	200	30	100	0	100		
TOTALS:						1400	210	700	0	700		



PULL-TAB AND PUNCHBOARD OPERATING WEEK RECORD
(7-DAY PERIOD)

FROM: 11/6/13 TO: 11/13/13

A	B	C	D	E
7-DAY PERIOD	GROSS REVENUE	TOTAL EXPENSES • COST OF GAMES • COST TO OPERATE GAMES	TOTAL PRIZES (CASH AND/OR MERCHANDISE)	NET PROCEEDS (B - C - D = E)
1 ST DAY	200	30	100	70
2 ND DAY	200	30	100	70
3 RD DAY	200	30	100	70
4 TH DAY	200	30	100	70
5 TH DAY	200	30	100	70
6 TH DAY	200	30	100	70
7 TH DAY	200	30	100	70
TOTAL	1400	210	700	490

TRANSFER ALL TOTALS TO SCHEDULE 2

Race Nights?

Pools?



Individuals

Businesses

Tax Professionals

Forms & Publications

News & Reports

**Laws, Policies, Tax
Bulletins & Notices**

**Incentives, Credits and
Programs**

Revenue Home

Due Dates and Event
Calendar

Customer Service
Survey

Employment

About Us

Contact Us

Other Tax Links

Log In

--search Revenue--

GO

Welcome to the Pennsylvania Department of Revenue!

The department's mission is to fairly, efficiently and accurately administer the tax laws and other revenue programs of the commonwealth to fund necessary government services.

Whether you are an individual, business owner or tax professional, our Web site features information to make filing and paying state taxes as easy as possible. And if you still have questions, use the "contact us" link to get the answer. We look forward to helping you.

[Email us your tax question](#)

[Online Services](#)

[Forms & Publications](#)

[Tax Types](#)

[Hot Topics](#)

[News Releases](#)

[Revenue eAlerts](#)

NEW! [Games of Chance Electronic Reporting](#)

[Where's My Refund?](#) - find the status of your Personal Income Tax Refund

[Where's My Rebate?](#) - find the status of your Property Tax/Rent Rebate Claim

NEW! [1099-G Information and Access](#)

[Online Customer Service Center](#) - search for frequently asked questions or get assistance from an agent

[Revenue e-Services Center](#) - access all of the department's electronic filing and payment services

[Customer Service Feedback](#) - take a moment to complete our survey so we may better serve you

Additional online services
are available for:

- [Individuals](#)
- [Businesses](#)
- [Tax Professionals](#)
- [Software
Developers/Transmitters](#)
- [Financial Institutions](#)
- [County Governments](#)
- [Customer Service](#)

It's fast...It's convenient...It's free...

File your Personal Income tax return through the
department's free online filing application.





Games of Chance - Report Entry and Search

Home

Enter Report

Search Report

Frequently
Asked
Questions

Exit

***SELECT TYPE OF REPORT**

- ANNUAL ELIGIBLE ORGANIZATIONS REPORT
- SEMI-ANNUAL CLUB LICENSEE REPORT

Eligible Organization reports are due annually on February 1 for the preceding calendar year. Club Licensee reports are due semi-annually on February 1 for the preceding six-month period beginning July 1 and ending December 31 and August 1 for the preceding six-month period beginning January 1 and ending June 30. **NOTE: Only "non-club licensees" with proceeds in excess of \$2,500 are required to report annually.**

* = Field is Required

*ORGANIZATION NAME:	PSPBLCE
*YOUR FULL NAME:	Todd Merlina
*YOUR TITLE:	EO3
*YOUR PHONE NO:	717-540-7410
*GAMES OF CHANCE LICENSE NUMBER:	1234
*REPORT PERIOD FROM (MM/YYYY):	07/2012
*REPORT PERIOD TO (MM/YYYY):	12/2012

By checking the box below, you acknowledge that you are responsible for information you will provide.

ACKNOWLEDGE

Continue

Games of Chance - Report Entry and Search

SEMI-ANNUAL CLUB LICENSEE REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION: PSPBLCE

GAMES OF CHANCE LICENSE NO.:

1234

REPORTING PERIOD FROM

(MM/YYYY): 07/2012

REPORTING PERIOD TO (MM/YYYY):

12/2012

FEIN/SSN:

Select

*GAMES OF CHANCE LICENSE EXPIRATION DATE

(MM/DD/YYYY):

*LID NUMBER (Required for semi-annual reporting only):

*ADDRESS LINE 1:

ADDRESS LINE 2:

*CITY:

STATE: PA

*ZIP:

*COUNTY: Select

*MUNICIPALITY/TOWNSHIP: Select

CONTACT PERSON:

EMAIL ADDRESS:

CONTACT PHONE NO.:

YOUR NAME:

TODD MERLINA

YOUR TITLE:

EO3

YOUR PHONE NO.:

717-540-7410

SECTION 2. CLUB LICENSEES MUST COMPLETE THE FOLLOWING:

A. Form W-2G and gross winnings.

1. Number of W-2G Forms: Enter the number of W-2G forms issued for winnings awarded in games of chance. If no forms were issued, enter zero.

2. Gross winnings reported on W-2Gs: Enter total gross winnings reported on W-2G forms.

W-2G REPORTING	
* = Field is Required	
* (1) No. of W-2G forms	* (2) Gross winnings reported on W-2Gs
<input type="text"/>	<input type="text"/>

Continue

Games of Chance - Report Entry and Search

ANNUAL ELIGIBLE ORGANIZATION REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION:

GAMES OF CHANCE LICENSE NO.:	REPORTING PERIOD FROM (MM/YYYY):	REPORTING PERIOD TO (MM/YYYY):
<input type="text" value="1234"/>	<input type="text" value="01/2012"/>	<input type="text" value="12/2012"/>

B. Annual reporting totals of games, proceeds and amounts expended for public interest purposes. An amount of \$0.00 or greater must be entered for Numbers 3 through 7; they may not be left blank.

3. Gross Revenue: Enter the total gross revenue collected from all games of chance for the reporting period, including pull-tabs, punchboards, raffles, special permit raffles, daily drawings and weekly drawings.

4. Total Expenses: Enter total expenses and other costs related to the conduct of games of chance, such as the cost of games and merchandise, cost of printing and cost to purchase materials for daily drawings, weekly drawings, raffle tickets, small games of chance license and criminal history background check fees.

5. Total Prizes: Enter the total amount of prizes paid out from all games of chance.

6. Proceeds: Enter the total amount of proceeds collected from the operation of games of chance. To calculate total proceeds, subtract total expenses in Column 4 and total prizes in Column 5 from gross revenue in Column 3.

7. Amount for Public Interest Purposes: Enter the total amount distributed for public interest purposes. All proceeds must be distributed for public purposes.

ANNUAL REPORTING TOTALS OF GAMES, PROCEEDS AND AMOUNTS EXPENDED FOR PUBLIC INTEREST PURPOSES

* One Complete Row in this table is required

* (3) GROSS REVENUE	* (4) TOTAL EXPENSES	* (5) TOTAL PRIZES	* (6) PROCEEDS	* (7) AMOUNT FOR PUBLIC INTEREST PURPOSES
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

SEMI-ANNUAL CLUB LICENSEE REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION:

GAMES OF CHANCE LICENSE NO.:	REPORTING PERIOD FROM (MM/YYYY):	REPORTING PERIOD TO (MM/YYYY):
<input type="text" value="1234"/>	<input type="text" value="07/2012"/>	<input type="text" value="12/2012"/>

B. Semi-annual reporting totals of games and proceeds. Complete the columns and itemize by operating week for each type of game of chance. Only report information for games of chance completed during the operating week.

3. Operating Week: Enter the beginning and end date of the operating week.

4. Type of Game: Select the type of game, such as pull-tabs, punchboards, raffles, special permit raffles, 50/50 drawing, daily drawings and weekly drawings.

5. Gross Revenue: Enter the total gross revenue collected for the type of game.

6. Total Expenses: Enter total expenses and other costs related to the conduct for the type of game, such as the cost of games and merchandise, cost of printing and cost to purchase materials for daily drawings, weekly drawings and raffle tickets.

7. Total Prizes: Enter the total amount of prizes paid out for the type of game.

8. Proceeds: Enter the total amount of proceeds collected from the operation of games of chance for the type of game. To calculate total proceeds, subtract total expenses in Column 6 and total prizes in Column 7 from gross revenue in Column 5.

SEMI-ANNUAL REPORTING TOTALS OF GAMES AND PROCEEDS ITEMIZED BY WEEK AND TYPE OF GAME

* One Complete Row in this table is required

Row Number	(3) OPERATING WEEK START DATE & END DATE (MM/DD/YYYY)	(4) TYPE OF GAMES	(5) GROSS REVENUE	(6) TOTAL EXPENSES	(7) TOTAL PRIZES	(8) PROCEEDS
1	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add New Row"/>		Total Amount of Proceeds - Total of all Column 8 entries:				<input type="text" value="\$0.00"/>

Games of Chance - Report Entry and Search

SEMI-ANNUAL CLUB LICENSEE REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION:

GAMES OF CHANCE LICENSE NO.:

REPORTING PERIOD FROM

(MM/YYYY):

REPORTING PERIOD TO (MM/YYYY):

SCHEDULE A TOTAL DISTRIBUTION OF PROCEEDS FROM GAMES OF CHANCE CLUB LICENSEES ONLY

PART 1 - Amount of Proceeds Used for Public Interest Purposes

Note: If no proceeds were donated for public interest purposes click continue at the bottom of the screen.

PUBLIC INTEREST PURPOSE REPORT

1. Date Distributed: Enter the date the proceeds were distributed for public interest purposes.
2. Name of Recipient: Enter the name of the recipient to which the proceeds were paid.
3. Amount: Enter the amount of proceeds distributed to the recipient.
4. Total: The total amount of proceeds used for public interest purposes.

Row Number	(1) DATE DISTRIBUTED (MM/DD/YYYY)	(2) NAME OF RECIPIENT	(3) AMOUNT of PROCEEDS
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="button" value="Add New Row"/>	(4) Total - total amount of proceeds used for public interest purposes:	<input type="text" value="\$0.00"/>

Games of Chance - Report Entry and Search

SEMI-ANNUAL CLUB LICENSEE REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION:

GAMES OF CHANCE LICENSE NO.:

REPORTING PERIOD FROM

(MM/YYYY):

REPORTING PERIOD TO (MM/YYYY):

PART 2 - Operational Expenses

OPERATIONAL EXPENSES REPORT

1. Amount: Enter the amount of proceeds used for each type of operational expense.

2. Total: Total amount of proceeds used for operational expenses.

* = Field is Required

EXPENDITURES	(1) AMOUNT
*REAL PROPERTY TAXES	<input type="text"/>
*UTILITY AND FUEL COSTS	<input type="text"/>
*HEATING AND AIR CONDITIONING EQUIPMENT OR REPAIR COSTS	<input type="text"/>
*WATER AND SEWER COSTS	<input type="text"/>
*PROPERTY OR LIABILITY INSURANCE COSTS	<input type="text"/>
*MORTGAGE PAYMENTS	<input type="text"/>
*INTERIOR AND EXTERIOR REPAIR COSTS INCLUDING REPAIR TO PARKING LOTS	<input type="text"/>
*NEW FACILITY CONSTRUCTION COSTS	<input type="text"/>
*ENTERTAINMENT EQUIPMENT INCLUDING TV, VIDEO, ELECTRONIC GAMES	<input type="text"/>
*SGOC LICENSE AND CRIMINAL BACKGROUND CHECK FEES	<input type="text"/>
(2) Total - total amount of proceeds used for operational expenses:	<input type="text" value="\$0.00"/>

[Continue](#)

[Edit From Beginning](#)

SEMI-ANNUAL CLUB LICENSEE REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION:

GAMES OF CHANCE LICENSE NO.: <input type="text" value="1234"/>	REPORTING PERIOD FROM (MM/YYYY): <input type="text" value="07/2012"/>	REPORTING PERIOD TO (MM/YYYY): <input type="text" value="12/2012"/>
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PART 3 – Amount Retained

Note: If no proceeds were retained for the use of anticipated purposes or projects click continue at the bottom of the screen.

AMOUNT RETAINED REPORT

- 1. Description of the Purchase or Project:** Enter a brief description of the purchase or project for which the proceeds are being retained.
- 2. Anticipated Date of Completion:** Enter the anticipated date the retained proceeds will be used.
- 3. Actual Cost:** Enter the actual cost of the project or purchase.
- 4. Amount Retained:** Enter the amount of retained proceeds anticipated to use for the purchase or project.
- 5. Total:** Total amount of proceeds retained for anticipated purchases or projects.

Row Number	(1) DESCRIPTION OF THE PURCHASE OR PROJECT	(2) ANTICIPATED DATE OF COMPLETION (MM/DD/YYYY)	(3) ACTUAL COST	(4) AMOUNT RETAINED
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="button" value="Add New Row"/>	(5) Total - Total amount of proceeds retained:		Amount Retained: <input type="text" value="\$0.00"/>

SEMI-ANNUAL CLUB LICENSEE REPORT

ORGANIZATION INFORMATION

* = Field is Required

NAME OF ORGANIZATION:

GAMES OF CHANCE LICENSE NO.: <input type="text" value="1234"/>	REPORTING PERIOD FROM (MM/YYYY): <input type="text" value="07/2012"/>	REPORTING PERIOD TO (MM/YYYY): <input type="text" value="12/2012"/>
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PART 4 – Expenditure of Retained Amount

Note: If an amount retained in a prior reporting period was not expended in this reporting period click continue at the bottom of the screen.

EXPENDITURE OF RETAINED AMOUNT

- 1. Reporting Period of Retained Expenditure:** Enter the reporting period from which the expenditure was retained.
- 2. Description of the Purchase or Project:** Enter a brief description of the purchase or project for the expenditure of the amount retained.
- 3. Actual Cost:** Enter the amount paid for the project or purchase.
- 4. Amount Retained from Prior Period:** Enter the amount retained from prior period.
- 5. Totals:** Total actual cost and total amount retained from prior period.

Row Number	(1) Reporting Period of Retained Expenditure START DATE & END DATE (MM/YYYY)	(2) DESCRIPTION OF THE PURCHASE OR THE PROJECT	(3) ACTUAL COST	(4) AMOUNT RETAINED FROM PRIOR PERIOD
1	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add New Row"/>		(5) Totals - Total actual cost and total amount	Total Cost: <input type="text" value="\$0.00"/>	Total Retained: <input type="text"/>

- The Bureau of Liquor Control Enforcement has always approached Small Games of Chance investigations as an opportunity to educate organizations. Enforcement actions have only been taken against organizations that have intentionally violated the law or did not correct their procedures after being educated.
- With the changes since 2012 to the present date Bureau representatives have continued to provide presentations to educate the public and have answered thousands of phone calls regarding Small Games of Chance.
- The expansion of the prize limits to \$35,000 a week obviously generates a larger amount of Net Proceeds. The current record keeping and reporting requirements are necessary for the purposes of accountability and enforcement.
- The [electronic reporting requirements](#) have now been delayed until 2015 and only have to be filed by Clubs who have proceeds in excess of \$20,000. **All eligible Organizations must keep records.**

QUESTIONS?

<http://www.ice.state.pa.us>