CLARK COUNTY WASHINGTON
TREASURER
You can count on us. Since 1850.

1300 Franklin Street, 2nd Floor
PO Box 5000
Vancouver, WA 98666

Quarterly Gambling Tax Return (Non-Profit Entities)

YEAR	QUARTER

*Include a Copy of the WSGC Report

Business Name: _____ **Taxpayer ID:** _____

	GROSS RECEIPTS	LESS CASH OR MERCHANDISE AWARDED	DEDUCTIONS RCW 9.46.110 (SEE INSTRUCTIONS)	TAXABLE AMOUNT	TAX RATE RCW 9.46.110	TAX PAYMENT DUE
Bingo -01					5%	
Raffles - 02					5%	
Amusement Games - 03					2%	
Punchboards - 05					10%	
Pulltabs - 05					10%	
Cardrooms – 65					20%	
LATE PENALTY	1-31 DAYS: 6.00% 32-60 DAYS: 7.50% OVER 60 DAYS: 10.00%					
					TOTAL DUE:	

/ /

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

Q1 Due: May 1 - Q2 Due: August 1 - Q3 Due: November 1 - Q4 Due: February 1

Gambling Tax Payments: For the period in which the tax accrued businesses must submit their quarterly gambling tax returns and a copy of the business's Washington State Gambling Commission quarterly report (required by Chapter 230 WAC) to the Treasurer's Office by the due dates noted above. A gambling tax return must be submitted even if there is no activity. Please notify the Clark County Treasurer's Office if you discontinue activity, close, sell or transfer your business per Clark County Code 5.18.060.

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

Late Penalty: Payments received or postmarked after the due date must include the penalty. 1 to 31 days late the penalty is 6% of the total due, 32 to 60 days late the penalty is 7.5% of the total due, and over 60 days late the penalty is 10% of the total due. Per Clark County Code 5.18.090, failure to pay within 60 days of the due date is a violation and may result in litigation against the officers or operators of the organization.