

CHAPTER 103

BINGO

[Prior to 12/17/86, Revenue Department[730], Ch 94]

[Prior to 11/18/87, Racing and Gaming Division[195]]

[Prior to 6/14/89, Racing and Gaming Division[491], Ch 23]

[Prior to 9/5/90, this chapter was entitled "Qualified Organization"]

481—103.1(99B) Definitions. In addition to definitions found in Iowa Code chapter 99B and in rule 481—100.1(99B), the following definitions apply to all qualified organizations where bingo is played.

“*Cash*” means any legal tender of the United States.

“*Category*” means the name given to a particular type of playing face to distinguish one from another.

“*Limited license*” means a 14-day license issued only to a qualified organization. There are no limits on the number of games played or occasions held, except that only two bingo occasions may be held during the period of 14 days, with no limit on the number of bingo games or the number of hours played during each designated bingo day.

“*Playing face*” means the grid on which a player marks numbers and letters called as the game progresses.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.2(99B) License.

103.2(1) License required—exception. A license is required in order to conduct a bingo occasion unless all of the following requirements are met:

a. Participants in the bingo occasion are not charged to enter the premises where bingo is conducted.

b. Participants in the bingo occasion are not charged to play.

c. Any prize awarded at the bingo occasion is donated.

d. The bingo occasion is conducted as an activity and not for fundraising purposes.

103.2(2) Location. Bingo occasions are restricted to the location for which application is made by the qualified organization and approved by the department. For good cause, a license may be transferred to a different location only after written notice by the licensee and approval by the department. “Good cause,” for purposes of this subrule, may include flood, fire or other natural disasters; sale of the building; or nonrenewal of lease.

103.2(3) Application. Before any organization may conduct bingo, a license application must be approved by the department. Application and license requirements are found in rules 481—100.3(99B), 481—100.4(99B), and 481—100.5(99B).

103.2(4) Examples. The following are examples of circumstances affecting whether a license is granted.

a. Qualified organization X applies for and is issued a two-year license to conduct bingo occasions at 313 Cherry Street, Des Moines, Iowa. The license is effective from August 1, 2017, to July 31, 2019. On October 1, 2017, qualified organization Y applies for a 14-day limited license to conduct bingo at the same location. The license is approved and issued because a limited license can be issued for the same location used for a two-year bingo license.

b. Qualified organization ABC applies for and is issued a two-year qualified organization license to conduct bingo at 1002 West 2nd Avenue in Jones Town, Iowa. The license is effective from October 1, 2017, to September 30, 2019. On November 15, 2017, qualified organization EFG applies for a two-year qualified organization license for the same location. A license may be issued to organization EFG for the same location during the same period to conduct any games of chance, games of skill or raffles. Organization EFG shall not conduct bingo at the location.

c. Hometown Community School applies for and is issued a two-year qualified organization license to conduct games of skill, games of chance and raffles at the grade school building. The license is effective from September 1, 2017, to August 31, 2019. During the time that the Hometown Community School license is in effect, the school-sponsored pep club applies for a 14-day limited license to conduct

games of skill at the grade school building. The school-sponsored pep club may be issued a limited license for the same location during the same time. Under this example, the school-sponsored pep club would not be required to obtain a separate license, because school-affiliated organizations may operate separate events under a school's two-year license.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.3(99B) Bingo occasion. A qualified organization may conduct only 3 bingo occasions per week, but not more than 15 occasions per month, under a two-year qualified organization license. A week starts on Sunday and ends on Saturday. At the end of each occasion, the person conducting the games shall announce both the gross receipts and the use to which the net receipts will be dedicated and distributed.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.4(99B) Game of bingo. Each game shall meet all of the requirements of the definition of “bingo” in Iowa Code section 99B.1(4) to be a legal game of bingo. Games ordinarily considered bingo may be played.

103.4(1) A fair and legal game shall meet at least all of the following criteria:

- a. Concealed numbers on a playing face are not allowed.
- b. The game requires an announcer or caller.
- c. Numbers shall be announced so all players can hear clearly.
- d. A free space or spaces are allowed.
- e. The game proceeds as the caller selects and announces the numbers. If a caller miscalls a number or misreads a ball, only the number on the ball may be used. Miscalled numbers are invalid.
- f. Rules established by the licensee may require that a player have the last number called for a bingo. If not posted in the rules established by the licensee, the player is not required to have the last number called.
- g. Each game ends when it is determined that a player has covered the announced pattern of spaces. The caller or another worker shall verify the numbers on winning cards. The caller checks for additional bingos and officially closes the game.

h. Wild numbers are allowed, but must be chosen using a random selection method.

103.4(2) Any player may request that all numbers drawn and all numbers not drawn be verified when the winning card or cards are verified. Numbers shall be verified in the presence of the member in charge and the caller. The player who requested verification may observe the count.

103.4(3) The cost to play each game shall not exceed \$5. Cards or games may be sold only within the premises of the bingo occasion. The cost for each packet, playing face, or tear sheet shall be the same for each participant, i.e., the cost for an opportunity to play shall be equal. Players may pay for games with cash, personal check, money order, bank check, cashier's check, electronic check, or debit card.

- a. All cards or games shall be assigned a price.
- b. The price shall be posted. Cards may be sold only for the posted price.
- c. Free games shall not be given. Free games include gift cards redeemable for games. This paragraph does not prohibit giving free concession items such as food, beverages or daubers.

103.4(4) Cards for each category shall be distinctly marked. Each shall be easy to distinguish from all others.

a. Bingo games or cards may be printed on only one side.

b. In each game, the bingo operator must ensure that duplicate playing faces are not sold.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.5(99B) State rules and rules established by the licensee. Iowa administrative rules and rules established by the licensee must be readily available to every bingo player.

103.5(1) A copy of these rules, 481—Chapter 103, “Bingo,” shall be maintained at every bingo location during every bingo occasion. Bingo players who request it shall have the opportunity to read the administrative rules.

103.5(2) Rules established by the licensee shall be posted on a sign near the front of the playing area.

- a. Rules shall be in large, easily readable print and shall include:
 - (1) The name and mailing address of the licensee;
 - (2) Prices to play; and
 - (3) Rules established by the licensee for the game.
- b. Rules established by the licensee shall include how to indicate “bingo” to halt the game, how to collect a prize, and how the licensee will verify winners’ names and addresses.
- c. Rules established by the licensee may include rules related to reserved seating and age restrictions for children to play.

103.5(3) The following information shall be correctly posted before the beginning of each bingo occasion and shall not be changed after the bingo occasion begins:

- a. Description of each game to be played;
- b. Price of each game;
- c. Prize for each game or method for determining the prize for each game; and
- d. Jackpot rules, if any.

EXAMPLE: Single bingo \$1 per game, \$50 payout.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.6(99B) Prizes. Cash or merchandise prizes awarded for each game shall not exceed \$250 in value. Jackpot games are excepted and are governed by standards in subrule 103.6(5). The exact amount of the prize shall be announced before the beginning of each game.

103.6(1) Prizes shall be recorded each occasion on the daily bingo summary (see Table A¹) as they are paid by listing the number of the game; the pattern required to win; the type, color, and series of cards used in the game; and the amount of the prize. The name, address, and social security number of each jackpot winner is required.

NOTE: Prizes of more than \$600 require the deduction of 5 percent withholding taxes. See paragraph 103.6(5) “g.”

103.6(2) Prizes awarded in games with more than one winner shall be shared equally. It is permissible to round up or down, provided doing so does not exceed the maximum payout for that particular game.

Examples of prizes awarded in games with more than one winner:

1. Two winners with a total of three bingos: Player 1 has two bingos in separate squares, and Player 2 has one bingo in one square. Player 1 receives 2/3 of the prize, and Player 2 receives 1/3 of the prize.

2. Multiple winners equally splitting a prize with rounding to the nearest dollar: Six players all win the single \$250 prize. The appropriate payout is \$41.66 each, but rounding to the nearest dollar (\$42) for each winner would result in a payout of \$252, in violation of the maximum payout for a nonjackpot bingo game.

103.6(3) An animal shall not be awarded as a prize for persons participating in a game or fair event.

103.6(4) A player shall not be required to return cash or a merchandise prize won in one game in order to play a subsequent game.

103.6(5) No more than two jackpot games may be played during a 24-hour period as follows:

- a. An organization is limited to two jackpot games.
- b. The jackpot starting prize shall not exceed \$500 in cash or actual retail value of merchandise.
- c. The jackpot prize shall not increase more than \$200 after each jackpot game. The maximum prize shall not be greater than \$1,000 for the first jackpot game and shall not be greater than \$2,500 for the second jackpot game.
- d. The jackpot prize shall not decrease until it is won.
- e. If a jackpot is not won in the specified number of calls, the game reverts to a regular game with a prize of \$250 or less.
- f. Each jackpot game shall begin again at no more than \$500.

g. Cash prizes over \$600 require the deduction of 5 percent withholding taxes. This tax is to be withheld by the organization conducting the game. The amount deducted shall be remitted to the Iowa department of revenue on behalf of the prize winner.

This rule is intended to implement Iowa Code sections 99B.21, 422.16 and 717D.2.
[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

¹ See forms at end of this chapter.

481—103.7(99B) Workers.

103.7(1) Each organization must have a responsible party listed on the application. The responsible party must be an active member of the organization and should be familiar with the requirements of the Iowa law and be aware of the bingo activities of the organization.

103.7(2) Volunteers must be actively participating members of the licensed organization or must participate in an organization to which money will be dedicated.

103.7(3) Paid workers shall not play during a bingo occasion in which they work. Persons conducting bingo shall not play during any bingo occasion conducted by the qualified organization for which they work. A person conducting bingo includes: persons overseeing the bingo games, persons controlling and accounting for the bingo occasion's net receipts, persons directing the work of bingo workers, and any persons having management or oversight responsibilities.

103.7(4) A person receiving rent for a bingo location, either directly or indirectly, shall not be involved in, participate in, or be associated with the operation of bingo games.

103.7(5) Anyone who sells bingo equipment or supplies to a bingo licensee shall not work for that licensee during a bingo occasion.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.8(99B) Expenses. Expenses incurred exclusively and directly as a result of bingo shall not exceed 40 percent of net receipts. Reasonable expenses within the 40 percent limit are:

1. The license fee;
2. Withholding, unemployment or social security taxes;
3. Promotion cost;
4. Equipment and supply purchases;
5. Rent for bingo occasion;
6. Utilities for bingo occasion; and
7. Wages paid for bingo workers.

Expense items are allowed only when receipts or a paid invoice and canceled check are available for review by the department.

103.8(1) When the annual gross exceeds \$10,000, expenses shall be paid from a bingo checking account. The licensee shall prove that all expenses were incurred exclusively and directly as a result of bingo.

103.8(2) Expenses are not reasonable if the amount charged substantially exceeds the current rate or average retail cost of items or services purchased.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.9(99B) Location. Bingo occasions may be conducted on premises either owned or leased by the qualified organization.

1. All buildings in which bingo occasions are conducted must meet state or local standards for occupancy and safety.

2. The name of the licensee shall be posted on the sign of each building or location where bingo occasions are held.

3. A name which is closely associated with the licensee and which clearly identifies the lawful uses of the proceeds may also be used. Generic-type names, such as "Nelson Street Bingo" or "Uncle Bob's Bingo," shall not be used.

4. The rent shall not be related to nor be a percentage of the receipts.

5. The licensee may terminate any lease or rental agreement without paying a penalty or forfeiting money or a deposit. Damage deposit money is excepted.

6. Alcoholic beverages may be served in a bingo location if that location possesses a beer permit or liquor license.

7. The lessor of the building shall not participate in conducting bingo.

8. During a bingo occasion, the lessor shall not sell any beverage, food or any other merchandise in the room in which bingo is played.

9. Only one licensed qualified organization may conduct bingo occasions within the same structure or building.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.10(10A,99B) Concessions. Rescinded IAB 7/24/02, effective 7/5/02.

481—103.11(10A,725) Advertising. An organization may advertise bingo or any gambling activities legal under Iowa law.

This rule is intended to implement Iowa Code section 725.12.

481—103.12(10A,99B) Equipment. Equipment shall be used as it is intended by the manufacturer.

103.12(1) A licensed organization shall conduct bingo games only with equipment it owns or borrows from another qualified organization. Use of equipment for which the licensed organization pays consideration directly or indirectly under the guise of a service charge is prohibited. No licensed organization may loan or borrow equipment, goods, or services in exchange for supplies. Equipment may not be rented or leased. This does not prohibit the purchase of equipment on contract.

No one who sells bingo equipment or supplies may participate in conducting bingo directly or indirectly.

103.12(2) Equipment used to conduct bingo must be maintained in good repair and sound working condition. No equipment shall be altered to create an advantage for anyone. Play shall progress so all players have an equal opportunity to win. Balls drawn must be the same size, shape, weight and balance. The container in which balls are held shall promote fair play. Balls shall tumble and circulate freely within the container during bingo games. All 75 balls must be in the container before each game begins. Verification of all 75 balls is required when requested by a participant.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.13(99B) Records. Each qualified organization which conducts bingo occasions shall record specific information. Records shall be current so the department may review them at any time. The following records are required for each bingo occasion:

103.13(1) The daily bingo summary (see Table A¹) shall be a record of the following:

- a. The name of each worker;
- b. The social security number of paid workers;
- c. Compensation of any worker;
- d. The number of players present; and
- e. A list of all games played including a description of each game, the cost to play each game, the number and category of bingo cards used for each game and the prize or prizes paid in each game. The summary shall also include the totals for the occasion of the gross receipts, prizes awarded and the jackpot prize amounts.

The daily bingo summary must be signed by a caller and another member of the organization.

Records shall be maintained for three years for review by the department.

103.13(2) An organization having \$100,000 or more in bingo gross receipts per year must also comply with the following for each bingo occasion:

a. Daily Bingo Summary—CASH CONTROL (Table B¹)

This form must show:

- (1) Gross receipts, adjustments, the prize payouts and net receipts for each game played;

(2) The total net receipts, total cash counted, the overage or shortage, and the total amount to be deposited for the occasion; and

(3) Shall be signed and dated by two members of the organization.

This form should correspond with the Daily Bingo Inventory Usage Form. See suggested form in Table B¹.

b. Daily Bingo Inventory Usage (Table C). This form must show:

(1) For each loose sheet of bingo paper sold, the color, paper size, game(s) played, daily count start, purchases, voids, number of sheets sold, and daily count end.

(2) If packets are purchased preassembled, the color of the top sheet, paper size, daily count start, purchases, voids, number of packets sold, and daily count end.

(3) If packets are assembled by the organization, the color of the top sheet, paper size, daily count start, purchases, voids, number of packets sold, and daily count end. Also, each loose sheet of bingo paper used to assemble the packet must be accounted for by decreasing the applicable loose sheet bingo paper inventory under subparagraph 103.13(2)“*b*”(1) at the time of assembly.

c. Records shall be maintained for three years for review by the department.

103.13(3) Records of expenses and dedicated and distributed money are required.

a. The following information shall be retained for all payments:

(1) Date of payment.

(2) Payee.

(3) Amount of payment.

(4) Purpose of payment.

b. For checks, the purpose of payment shall be recorded on the memo line of the check.

103.13(4) An employee record of people compensated for work (Table F¹) at a bingo occasion shall be maintained which shows:

a. The name, address, social security number;

b. Dates of employment;

c. Times and number of hours worked;

d. Wages paid;

e. Amounts withheld; and

f. Check number.

The records must specifically identify for which bingo occasion an employee was compensated. Compensation is anything of value given to a person in exchange for services rendered in connection with a gambling occasion. Table F¹ is an example.

Records shall be maintained for three years for review by the department.

103.13(5) An inventory list of the number of playing faces owned by the licensed organization is required.

The inventory shall be updated each month.

Records shall be maintained for three years for review by the department.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

¹ See forms at end of this chapter.

481—103.14(99B) Bingo checking account. A qualified organization whose bingo occasions exceed \$10,000 in annual gross receipts shall maintain a separate bingo checking account. The checking account shall be established within one day of attaining \$10,000.

103.14(1) Bingo receipts, less the amount awarded as cash prizes, shall be deposited in the bingo checking account on the same or the next business day after the occasion. Other funds shall not be deposited in the bingo account. Interest earned on deposits in a bingo checking or savings account shall be treated the same as proceeds of bingo occasions.

EXCEPTION: Limited funds of the organization may be deposited to pay initial or unexpected emergency expenses. The amount of nonbingo funds deposited in the bingo account shall not exceed \$7,500. Records shall be kept which identify this money.

103.14(2) Payments shall be paid from the bingo account in accordance with the requirements of Iowa Code section 99B.21. Wages shall not be paid by cash.

103.14(3) The bingo account shall be used for both of the following events:

a. One qualified organization satisfies the dedication requirement by donating funds to another organization over which the licensed organization has no control; or

b. A qualified organization licensee is satisfying the dedication requirement by spending funds to further the charitable, educational, religious, public, patriotic or civic purposes of its own organization.

103.14(4) A qualified organization licensee shall not transfer funds from the bingo checking account to any other checking account of the organization.

A flowchart for a bingo checking account is shown on Table H¹.
[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

¹ See forms at end of this chapter.

481—103.15(10A,99B) Bingo savings account and bingo change fund.

103.15(1) *Bingo savings account.* When an organization places bingo receipts in any savings account, bingo funds shall be separate and recognizable from all other funds of the same organization. All funds in a bingo savings account shall be transferred into that account from a bingo checking account. Funds shall be transferred back to the bingo checking account before they are spent.

103.15(2) *Bingo change fund.* Moneys used as a change fund, if necessary, should be provided by the organization for each bingo occasion. The change fund can increase or decrease as appropriate for the anticipated participation in the bingo occasion. The balance of the change fund at the end of the fiscal year must be dedicated by July 30 and reported as required by rule 481—103.16(10A,99B). The fiscal year begins July 1 and ends June 30 of the following year. The change fund should be maintained in a secure manner.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.16(99B) Annual gambling reports.

103.16(1) Each organization which conducts bingo shall submit a report to the department by January 31 of each year for the prior calendar year period of January 1 through December 31. When the due date is on Saturday, Sunday, or a legal holiday, the report is due the next business day.

103.16(2) Annual gambling reports may be completed online by visiting dia.iowa.gov and clicking the link for “Social and Charitable Gambling.” A paper version of the annual gambling report may be obtained from the Social and Charitable Gambling Unit, Iowa Department of Inspections and Appeals, Lucas State Office Building, Des Moines, Iowa 50319-0083; or by telephone (515)281-6848.

103.16(3) The department may require a qualified organization to submit records of specific occasions with the annual report.

103.16(4) All transactions of any school group or parent support group using a schoolwide license shall be on the annual report.

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.17(10A,99B) Inspections and audits. Licensed organizations may be inspected or audited by a representative of the department at any reasonable time.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.18(99B) Electronic bingo.

103.18(1) A qualified organization may lease electronic bingo equipment from a manufacturer or distributor licensed by the department. For purposes of this rule, “electronic bingo equipment” means an electronic device that assists an individual with a disability in the use of a bingo card during a bingo game.

103.18(2) Electronic bingo equipment shall be used only by disabled individuals.

a. For purposes of this rule, “disability” means, with respect to an individual, a physical or mental impairment that substantially limits one or more of the major life activities of the individual, a record of physical or mental impairment that substantially limits one or more of the major life activities of the

individual, or being regarded as an individual with a physical or mental impairment that substantially limits one or more of the major life activities of the individual.

b. “Disability” does not include any of the following:

- (1) Homosexuality or bisexuality.
- (2) Transvestitism, transsexualism, pedophilia, exhibitionism, voyeurism, gender identity disorders not resulting from physical impairments, or other sexual behavior disorders.
- (3) Compulsive gambling, kleptomania, or pyromania.
- (4) Psychoactive substance abuse disorders resulting from current illegal use of drugs.

103.18(3) Electronic bingo devices shall be used in the following manner:

a. Each player may input into the device each number called or the device may automatically daub each number as the number is called.

b. Each player must notify the game operator or caller of the winning pattern of bingo by means other than use of the electronic bingo device.

c. Each player is limited to playing a maximum of 54 card faces per game.

d. The cost per bingo game must be the same as it would be if the individual were to purchase the same amount of paper or hard cards.

e. Players of electronic bingo shall not be required to play more cards than they would be required to play if using paper or hard cards.

f. Each electronic bingo device shall produce a player receipt with the organization name, date, time, location, sequential transaction or receipt number, number of electronic bingo cards loaded, cost of electronic bingo cards loaded, and the date and time of the transaction. Images of cards or faces stored in an electronic bingo device must be exact duplicates of the printed faces if the faces are printed.

g. The department may examine and inspect any electronic bingo device and related system. Such examination and inspection shall include immediate access to the electronic bingo device and unlimited inspection of all parts and associated systems and may involve the removal of equipment from the game premises for further testing.

h. All electronic bingo devices must be loaded and enabled for play on the premises where the game will be played.

i. All electronic bingo devices shall be rented or otherwise provided to a player only by a qualified organization, and no part of the proceeds of the rental of such devices shall be paid to a landlord or a landlord’s employee or agent or member of the landlord’s immediate family.

j. If a player’s call of a bingo is disputed by another player, or if a department representative makes a request, one or more cards stored on an electronic bingo device shall be printed by the organization.

k. Players may exchange a defective electronic bingo device for another electronic bingo device provided a disinterested player verifies that the device is not functioning.

This rule is intended to implement Iowa Code section 99B.21(3) “*b.*”

[ARC 1929C, IAB 4/1/15, effective 5/6/15; ARC 4014C, IAB 9/26/18, effective 10/31/18]

481—103.19(99B) Bingo at a fair or community festival. Bingo may lawfully be conducted at a fair or a community festival if the requirements of Iowa Code section 99B.22 are met. A qualified organization that has received permission from the sponsor of the fair or community festival to conduct bingo shall be licensed under Iowa Code section 99B.12.

[ARC 4014C, IAB 9/26/18, effective 10/31/18]

These rules are intended to implement Iowa Code sections 99B.1 to 99B.7, 99B.11 to 99B.16, 99B.21 to 99B.23, and 99B.32.

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NOTE: See forms on following pages.

Iowa Department of Inspections and Appeals
Social and Charitable Gambling Program
 DAILY BINGO SUMMARY—INVENTORY USAGE

TABLE C

Licensee's Name:
Qualified Organization License #:
Address:
City, State, ZIP:

Today's Date: _____

Loose Sheet Bingo Paper Inventory								
Color	Paper Size	Game(s) Played	Daily Count Start	(+) Purchases	(-) Voids/ Packet Assembly	(-) # Sold	(+/- Over/ Under)	Daily Count End

Preassembled Bingo Packets								
Color on Top	Paper Size	Game(s) Played	Daily Count Start	(+) Purchases	(-) Voids	(-) # Sold	(+/- Over/ Under)	Daily Count End

Bingo Packets Assembled In-House								
<i>When you assemble these packets, you must also decrease the applicable loose sheet bingo paper inventory above using the column Voids/Packet Assembly.</i>								
Color on Top	Paper Size	Game(s) Played	Daily Count Start	(+) Assembled	(-) Voids	(-) # Sold	(+/- Over/ Under)	Daily Count End

TABLE D

HARD CARD TICKET LOG

INVENTORY

Rescinded IAB 4/1/15, effective 5/6/15

TABLE E

DISBURSEMENTS JOURNAL

Rescinded IAB 9/26/18, effective 10/31/18

EMPLOYEE RECORD
OF
COMPENSATED PEOPLE
TABLE F

Name _____

Address _____

Social Security Number _____

Times and number of hours worked _____

Wage per hour _____

Total wages paid, taxes withheld, and check # _____

Occasion Date _____

Number of players at this occasion _____

LICENSEE _____

SUBMITTED BY _____

EMPLOYEE RECORD
OF
COMPENSATED PEOPLE
TABLE F

Name _____

Address _____

Social Security Number _____

Times and number of hours worked _____

Wage per hour _____

Total wages paid, taxes withheld, and check # _____

Occasion Date _____

Number of players at this occasion _____

LICENSEE _____

SUBMITTED BY _____

TABLE G
CHECK INFORMATION REQUIREMENTS

Rescinded IAB 9/26/18, effective 10/31/18

TABLE H
BINGO BANK ACCOUNT FLOWCHART

