

**481—100.9(99B) Reports.** Qualified organizations and those who have annual game night or fair raffle licenses are required to file reports explained in this rule.

**100.9(1)** The quarterly report of a public school district shall include all transactions of any group operating under the license.

**100.9(2)** Quarterly reports are submitted on a calendar-quarter basis. The quarterly report form is provided by the department.

- a.* The first quarter is January 1 to March 31;
- b.* The second quarter is April 1 to June 30;
- c.* The third quarter is July 1 to September 30;
- d.* The fourth quarter is October 1 to December 31.

Reports written on forms provided by the department are due 30 days after the end of the quarter. When the due date is on Saturday, Sunday or a legal holiday, the report is due the next business day. Subrule 100.13(5) contains further specific information.

The department may require a qualified organization to submit records of specific occasions with the quarterly report.

This rule is intended to implement Iowa Code sections 99B.2(4) and 99B.16.