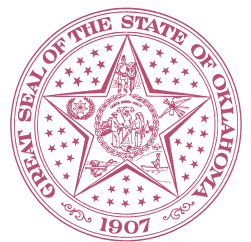


OKLAHOMA CHARITY GAMING DISTRIBUTOR TAX RETURN PACKET

This packet contains:

- Form CG-124 “Charity Gaming Distributor Tax Return”
- Form CG-124-A “Charity Gaming Distributor Return - Schedule A”
- Form CG-124-B “Charity Gaming Distributor Return - Schedule B”
- Form CG-124-C “Charity Gaming Distributor Return - Schedule C”



OKLAHOMA TAX COMMISSION

Post Office Box 26940
Oklahoma City, OK 73126-0940

Packet 124
February 2016

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BCG-PCG

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OKLAHOMA CHARITY GAMING DISTRIBUTOR TAX RETURN



A. Taxpayer <input type="checkbox"/> FEIN <input type="checkbox"/> SSN (check one, enter number below)	B. Reporting Period	C. Due Date	D. License Number
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E. Amended Return

Distributor Name

Address

City, State, ZIP

F. Out of Business
Date Out of Business: _____
MM/DD/YY

G. Mailing
Address Change

G. New Mailing Address

Address

City, State, ZIP

1. Tax on Faces (Schedule A, Line 9)	1		
2. Discount (Line 1 x 1.0%)	2		
3. OTC Authorized Credit - BCG Tax (Schedule C, Line 1) (Attach copy of Authorization)	3		
4. Interest.....	4		
5. Penalty.....	5		
6. Total BCG Tax (Lines 1 - 5)	6		
7. Tax on Breakopen Tickets and Bingo Equipment (Schedule B, Line 11)	7		
8. Discount..... (Line 7 x 1.0%)	8		
9. OTC Authorized Credit - PCG Tax (Schedule C, Line 2) (Attach copy of Authorization)	9		
10. Interest.....	10		
11. Penalty.....	11		
12. Total PCG Tax (Lines 7 - 11)	12		
13. Total Amount Due (Line 6 plus line 12).....	13		

Mandatory inclusion of Social Security and/or Federal Employer's Identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

The information contained in this return and any attachments is true and correct to the best of my knowledge.

Signature: _____

Date: _____

OKLAHOMA CHARITY GAMING DISTRIBUTOR TAX RETURN INSTRUCTIONS

SPECIFIC INSTRUCTIONS

- ITEM A - Check the box next to the type of identification number being used, and enter the taxpayer identification number.
- ITEM B - Enter the month(s) and year for the return.
- ITEM C - Enter the date the return is due.
- ITEM D - Enter your License Number.
- ITEM E - Check Box E if this is an amended return.
- ITEM F - If you are closing your business and this will be your last use tax return, check Box F and give the Date Out of Business.
- ITEM G - Check Box G if your mailing address has changed. Enter the new address in Item G. **NOTE:** Changes to location address must be submitted on the Notification of Business Address Change Form (BT-115-C-W), available at www.tax.ok.gov.

Lines 1 and 7

Enter the tax from Schedule A, line 9 and Schedule B, line 11 on lines 1 and 7 respectively. Enclose Schedules A and B.

Lines 2 and 8

If your return is timely filed, compute the discount and enter the amount (1.0% of the tax), on the appropriate line. The total discount, line 2 plus line 8, cannot exceed \$3,300.00 per filing period.

Lines 3 and 9

If you have received an authorized credits from the Tax Commission, enter the amount of that credit on the appropriate line. Attach a copy of the authorization letter.

Lines 4 and 10

If your report is postmarked after the due date (Item C) interest is 1.25% per month or any portion thereof is due on the net tax (line 1 minus line 3 or line 7 minus line 9). Compute the interest and enter the amount on the appropriate line.

Lines 5 and 11

If your report is postmarked more than thirty (30) days from the due date (Item C), a penalty of 10% of the tax is due. Compute the penalty and enter the amount on the appropriate line.

Lines 6 and 12

This is the total amount of tax less the discount allowed or, if the report is not timely filed, the total amount of the tax plus applicable interest and penalty.

Line 13

Enter the total of the amounts on line 6 and line 12. This is the total amount due with your return. Enclose your remittance for this amount.

WHEN YOU ARE FINISHED...

Sign and date your return along with Schedules A, B and C and supporting records with your remittance to the address below:

**Oklahoma Tax Commission
Post Office Box 26940
Oklahoma City, OK 73126-0940**

To assist us in processing your return accurately and assure proper credit to your account, send a separate check with each report submitted, and put your Taxpayer Number (Item A) on your check.

NEED ASSISTANCE?

For assistance, contact the Oklahoma Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

Mandatory inclusion of Social Security and/or Federal Identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

The Oklahoma Tax Commission is not required to give actual notice of changes in any state tax law.

OKLAHOMA CHARITY GAMING DISTRIBUTOR RETURN SCHEDULE A Mail with Form CG-124



Distributor Name:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)	License Number:	Reporting Period:
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INVENTORY RECONCILIATION AND COMPUTATION OF TAX TAXABLE BINGO AND U-PIK-EM FACES SOLD

LINES 1 THROUGH 9 BELOW APPLY TO BINGO PAPER WITH OKLAHOMA SEALS AND U-PIK-EM SETS

Documents supporting this schedule are enclosed in the form of:

- Invoice Copies
 Magnetic Media
 Both

	<u>Amount</u>	
1. Total Bingo and U-Pik-Em faces on hand at end of previous reporting period1	<input style="width: 100%;" type="text"/>	
2. Bingo faces purchased (Enclose invoices)2	<input style="width: 100%;" type="text"/>	
3. U-Pik-Em faces purchased (Enclose invoices)3	<input style="width: 100%;" type="text"/>	<u>Amount</u>
4. TOTAL faces available for sale4 (Total lines 1, 2 and 3)		<input style="width: 100%;" type="text"/>
5. Non-taxable sales and disposals of Bingo and U-Pik-Em faces (Enclose invoice detail and credit memos)	<u>Amount</u>	
5a. Net U-Pik-Em sold to U.S. government entities, Indian Tribes/Nations and out-of-state purchasers5a	<input style="width: 100%;" type="text"/>	
5b. Net Bingo faces and U-Pik-Ems sold to other distributors5b	<input style="width: 100%;" type="text"/>	
5c. Other5c	<input style="width: 100%;" type="text"/>	
6. Ending total of Bingo and U-Pik-Em faces on hand at end of reporting period6	<input style="width: 100%;" type="text"/>	
6a. Includes _____ taxable faces received for credit (Enclose a copy of original invoices, credit memos, and supporting records)		<u>Amount</u>
7. Total faces not subject to tax7 (Lines 5a through line 6) (Enclose invoices and credit memos)		<input style="width: 100%;" type="text"/>
8. Total faces subject to tax8 (Line 4 minus line 7)		<input style="width: 100%;" type="text"/>
		Dollars Cents
9. Total tax on Bingo faces (Enter on Line 1 of Form CG-124)9 \$ (Line 8 x 1%)		<input style="width: 100%;" type="text"/>
	<u>Amount</u>	
10. Non-taxable sales of unsealed (Nonconforming) bingo faces		
10a. To Indian Tribes or Nations (Enclose supporting records) 10a	<input style="width: 100%;" type="text"/>	
10b. Sold or transferred out-of-state (Enclose supporting records) 10b	<input style="width: 100%;" type="text"/>	
10c. Other (Explain) (Enclose supporting records) 10c	<input style="width: 100%;" type="text"/>	

NOTE: THIS SCHEDULE MUST ACCOMPANY YOUR MONTHLY CHARITY GAMING TAX RETURN.

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**OKLAHOMA
CHARITY GAMING DISTRIBUTOR RETURN
SCHEDULE B
Mail with Form CG-124**



Distributor Name:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)	License Number:	Reporting Period:
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**INVENTORY RECONCILIATION AND COMPUTATION OF TAX
TAXABLE BREAKOPEN TICKET GAMES AND CHARITY GAME EQUIPMENT SOLD**

Documents supporting this schedule are enclosed in the form of:

- Invoice Copies
 Magnetic Media
 Both

1. Total value of Breakopen tickets on hand at end of previous reporting period..... 1 \$			
2. Value of Breakopen tickets purchased (Enclose manufacturer's invoices)..... 2 \$			
3. TOTAL value of Breakopen tickets available for sale 3 \$ (Line 1 plus line 2)			
4. Value of nontaxable Breakopen tickets sold or otherwise disposed of: (Enclose invoice detail and credit memos)			
4a. Sales to U.S. government entities, Indian Tribes/Nations or out-of-state purchasers..... 4a \$			
4b. Sales to other distributors..... 4b \$			
4c. Other..... 4c \$			
5. Total value of Breakopen tickets on hand at end of reporting period 5 \$			
5a. Includes \$ _____ retail sales value of taxable Breakopen tickets received for credit (Enclose a copy of original invoices, credit memos and supporting records)			
6. Total value of Breakopen tickets not subject to tax 6 \$ (Lines 4a through line 5)			
7. Total retail sales (gross receipts) value of Breakopen tickets subject to tax..... 7 \$ (Line 3 minus line 7)			
8. Total taxable Bingo equipment sales (Enclose invoices)..... 8 \$			
9. Gross receipts from taxable bingo equipment rentals and leases..... 9 \$			
10. Total amount subject to Charity Game Tax 10 \$ (Total of line 7, 8 and 9)			
11. Total tax on Breakopen tickets and Bingo equipment sales, rentals and leases 11 \$ (Line 10 x 10%) (Enter on Line 7 of Form CG-124)			

NOTE: THIS SCHEDULE MUST ACCOMPANY YOUR MONTHLY CHARITY GAMING TAX RETURN.

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**OKLAHOMA
CHARITY GAMING DISTRIBUTOR RETURN
SCHEDULE C
Mail with Form CG-124**



Distributor Name:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)	License Number:	Reporting Period:
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**CLAIM FOR CREDIT OF UNPAID CHARITY GAMES TAX
BINGO, U-PIK-EM FACES, BREAKOPEN TICKET GAMES AND CHARITY GAME EQUIPMENT**

**Enclose copies of the original sales invoices for which this request for credit is made.
Documents supporting this schedule are to be attached to the transmittal form.**

1. ORIGINAL INVOICE INFORMATION - UNPAID TAX FOR BINGO AND U-PIK-EM FACES

	Licensed Organization	ABLE License Number	Invoice Number	Invoice Date	Total Faces	Tax Amount
a.						
b.						
c.						
d.						
e.						
f.						
g.						
h.						

Total Faces

1. Total Amount of Unpaid Tax for Bingo and U-Pik-Em Faces (Enter on Line 3 of Form CG-124).... 1

2. UNPAID TAX ON BREAKOPEN TICKET AND CHARITY GAMES EQUIPMENT

	Licensed Organization	ABLE License Number	Invoice Number	Invoice Date	Total Retail Value	Tax Amount
a.						
b.						
c.						
d.						
e.						
f.						
g.						
h.						

Total Retail Value

2. Total Amount of Unpaid Tax On Breakopen Ticket and Charity Games Equipment 2
(Enter on Line 9 of Form CG-124)

CHARITY GAMING DISTRIBUTOR RETURN SCHEDULE C INSTRUCTIONS

GENERAL INSTRUCTIONS

This schedule summarizes the claim you are making for charity games tax on Bingo faces, U-Pik-Em faces, Breakopen ticket games and Charity Games Equipment during the specified period. The form is a worksheet and summary of all the invoices to licensed and exempt charity games entities on which **you have paid** the tax to the Oklahoma Tax Commission but never received from the entity. Copies of the original invoices bearing the statement of nonpayment of the tax **must be attached** to the transmittal form. The result of this worksheet is brought forward to line 3 and line 9 of the Distributor's Oklahoma Charity Gaming Tax Return, Form CG-124. The entire tax return, including Schedules A, B and C must be submitted monthly with the required supporting documents to the Oklahoma Tax Commission.

SPECIFIC INSTRUCTIONS

- Lines 1a - 1h: Report on these lines the licensed organization, their ABLE license number, the original invoice number, the invoice date and total number of faces sold on that invoice.
- Total Faces: Total amount of Bingo and U-Pik-Em faces summed from the total faces columns.
- Line 1 Total: Total amount of Bingo and U-Pik-Em faces summed from the tax amount column. The value reported here is the total of all the unpaid tax for Bingo and U-Pik-Em faces for which you are claiming a credit on this return. It should be carried forward to Line 3: OTC Authorized Credit line (BCG Tax) on Form CG-124 - Oklahoma Charity Gaming Distributor Tax Return.
- Lines 2a - 2h: Report on these lines the licensed organization, their ABLE license number, the original invoice number, the invoice date and total retail value of Breakopen tickets (Tabs) and Charity Games Equipment on the invoice.
- Total Retail Value: Total retail value of Breakopen Tickets (Tabs) and Charity Gaming Equipment summed from the total retail value columns.
- Line 2 Total: Total amount of Breakopen Tickets (Tabs) and Charity Gaming Equipment Tax summed from the tax amount column. The value reported here is the total of all the unpaid tax for Breakopen Tickets (Tabs) and Charity Gaming Equipment for which you are claiming a credit on this return. It should be carried forward to Line 9: OTC Authorized Credit (PCG Tax) on Form CG-124 - Oklahoma Charity Gaming Distributor Tax Return.

Attention: Be sure and attach copies of the invoices for which the tax was not paid and you are claiming on this schedule. You credit CANNOT be processed without these copies.