

PULL-TABS



CONTENTS

Who may/may not participate	2
Information required at premises	3
Conducting a pull-tab game	
Putting a game into play	4
Daily tracking of game	4
Starting cash banks and drawers	5
Business hours	5
Selling the tickets	5
Posting of prizes awarded	6
Verifying winners	7
Prizes awarded	8
Defacing winning tickets	8
Counterfeit tickets	8
Using prize receipt form	9
Closing a game	11
Deposit information	11
Auditing a game	12
Fund loss	12
Closed game records and storage	12
 LG861 Site Control/Tracking and Auditing of Pull-Tab Game	 13
Defective games	17

REFERENCES

Minnesota Statutes 349.12
 Minnesota Statutes 349.151
 Minnesota Statutes 349.1721
 Minnesota Statutes 349.172
 Minnesota Statutes 349.18
 Minnesota Statutes 349.181
 Minnesota Statutes 349.19
 Minnesota Statutes 349.211
 Minnesota Statutes 349.2113
 Minnesota Statutes 349.2127

Minnesota Rules 7861.0210
 Minnesota Rules 7861.0260
 Minnesota Rules 7861.0280
 Minnesota Rules 7861.0320

DEFINITIONS

GAMBLING CONTROL BOARD
 CONDUCT OF PULL-TABS
 PULL-TABS; INFORMATION REQUIRED TO BE POSTED
 PREMISES USED FOR GAMBLING
 RESTRICTIONS ON WHO MAY PARTICIPATE IN LAWFUL GAMBLING
 RECORDS AND REPORTS
 PRIZE LIMITS
 PRIZE PAYOUT LIMIT
 PROHIBITIONS

Definitions
 Conduct of Lawful Gambling
 Pull-tabs
 Organization Operations, Accounts, Reports, and Records

Who May and May Not Participate in Lawful Gambling

(Minnesota Statute 349.181)

	Pull-tabs, tipboards, and paddlewheels	Bingo	Raffles
Gambling manager (for gambling conducted by the organization for which the gambling manager is licensed)	No	No	No
Organization and lessor employees and volunteers	No. They may play only if they are not involved with the conduct of these games ¹ at the premises where they work. NOTE: Posting of winners not required. This restriction is in effect until six weeks after the employee or volunteer is no longer involved in the conduct of pull-tabs, tipboards, and paddlewheels at that premises.	No. They may play bingo only if they are not involved with the conduct of any lawful gambling ^{1, 2} during a bingo occasion at the premises where they work.	Yes
Lessor (at lessor's premises)	No	No	No
Lessor's immediate family (spouse, child, parent, brother, sister, at lessor's premises)	No	They may play bingo only if they are not involved with the conduct of bingo ² during a bingo occasion.	Yes
Age restrictions	<ul style="list-style-type: none"> • Must be 18 and older to conduct these games • Must be 18 and older to play these games 	<ul style="list-style-type: none"> • Must be 18 and older to conduct bingo • Must be 18 and older to play bingo. EXCEPTIONS: A person under 18 may play bingo: <ul style="list-style-type: none"> - conducted by an exempt or excluded organization, or - conducted by an organization as part of an annual community event if accompanied by a parent or guardian. 	<ul style="list-style-type: none"> • Must be 18 and older to buy a raffle ticket • Must be 18 and older to win a raffle prize. • Under 18 may sell raffle tickets.

¹**Conduct pull-tabs, tipboards, and paddlewheels includes:**

- selling tickets,
- redeeming tickets,
- auditing games,
- making deposits,
- spinning the paddlewheel, and
- conducting inventory.

²**Conduct of bingo includes:**

- selling bingo hard cards, bingo paper sheets, or facsimiles of bingo paper sheets,
- completing bingo occasion records,
- selecting or announcing bingo numbers,
- making deposits, and
- conducting inventory.

Conducting A Pull-tab Game

Information required to be posted at each premises

General information posted

The following information must be prominently posted at each premises:

- organization name,
- license number and premises permit number,
- a statement that illegal gambling is prohibited at the premises, and
- the problem gambling hotline number (1-800-333-HOPE) at each point of sale

House rules posted

The minimum size for the house rules sign is 18" x 24." The house rules must be clearly visible at the point of sale.

The house rules governing the conduct of lawful gambling must include all policies of your organization that affect the play of the game. They may include items such as:

- Cash only. Checks, credit cards, or debit cards not accepted.
- The winner must have a driver's license or picture ID to redeem a winning ticket.
- The organization cannot guarantee the prizes remaining in a pull-tab deal. Posting shows only major winning pull-tab tickets that have been redeemed.
- Players must be 18 or older to purchase or redeem a ticket.
- We reserve the right to refuse service for disruptive or offensive behavior.

Name of paid employee

Paid gambling employees must clearly display their name (last name not required) when conducting lawful gambling. Wearing a name tag or posting a name plate are the most common methods to meet this requirement.

Information required to be kept at each premises

Records and forms

All licensed organizations must keep the following at each premises:

1. a current site inventory record which lists each pull-tab deal kept on the premises;
2. the LG861 Site Control/Tracking and Auditing of Pull-tab Game (unless a cash register or dispensing device are used);
3. a copy of the distributor's invoice for:
 - each pull-tab deal in play, and
 - each unplayed pull-tab deal stored on the premises;
4. for any pull-tab dispensing devices:
 - a copy of the lease or sales agreement for each pull-tab dispensing device at the premises
 - the LG286 Pull-tab Dispensing Device Game Receipts Tracking and the LG287 Pull-tab Dispensing Device Prize Bank Reconciliation; and
5. the LG283 Cash Register Cash Count Report if a cash register with a single cash drawer is used for multiple pull-tab games.

Deals in play

All records, reports, and prize receipts relating to a deal of pull-tabs in play must be kept at the premises while the game is in play.

Separation of equipment

A clear physical separation or divider between the organization's gambling equipment, another organization's gambling equipment, and the lessor's business equipment must be maintained.

Conducting A Pull-tab Game (continued)

Putting a game into play

Before a game is placed into play

Check manufacturer’s seal

- A manufacturer’s seal (sticker) is placed by the manufacturer on the outside of the box or container of pull-tabs but inside the shrinkwrap. This ensures that the game has not been opened or tampered with prior to delivery.
- If the seal is broken when the game is received from the distributor, the game may not be put into play and must be returned to the distributor.

Check each flare

- Make sure a bar code is attached to the flare.
- Make sure the game name and serial number match the invoice and the tickets.
- Be sure the serial number and part number on the flare bar code matches the serial number and part number printed on the tickets.
- No pull-tab deal may be placed out for play where the value of the prizes listed on the pull-tab tickets differs from the flare.
- Do not play a game if part of the flare has been cut off, altered, or defaced in any way.
- Games with last sale prizes must be ordered that way from a distributor. Only the distributor may add a “last sale prize” sticker to a flare.

Flare may not be altered

An organization may not alter a flare to add a “last sale prize” or make any other changes. The only change that may be made to a flare is to post prizes awarded by crossing out redeemed prizes on the flare.

Posting of flare

The flare must be affixed to the pull-tab container containing the deal or prominently posted at the point of sale. The entire flare must be visible to players.

Mixing tickets before putting into play

- All of the pull-tabs must be randomly removed from the original containers and thoroughly mixed before a deal is offered for sale.
- The container must be large enough to hold the entire deal at one time and may not be the original container in which the deal was received.
- Tiered containers may not be used for the sale of pull-tab tickets.

Daily tracking of game; transfers not allowed

Game tracking

- Complete the LG861 Site Control/Tracking and Auditing of Pull-Tab Game to track all pull-tab games on a daily basis, unless a dispensing machine or cash register is used. Count and verify starting cash.
- Also, record the date the game is put into play and date removed from play on the LG847 Current Site Inventory List

Game transfer not allowed

Games in play may not be transferred from:

- one site to another,
- a bar to a booth operation,
- a booth to a bar operation,
- a bar or booth operation to a pull-tab dispensing device, or
- a pull-tab dispensing device to a bar or booth operation.

Conducting A Pull-tab Game (continued)

Starting cash banks and drawers

Cash bank/drawer A starting cash bank is gambling money placed in a cash drawer prior to the beginning of the game and is used to make change and pay prizes awarded. Most organizations use starting cash banks of \$200 to \$500 for each pull-tab game in play.

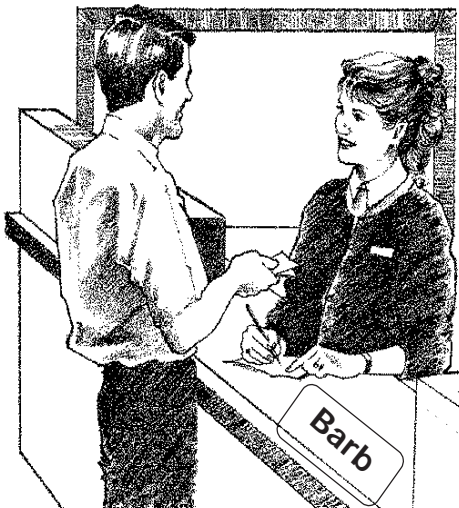
Cash register or pull-tab dispensing device A separate cash drawer must be used for each pull-tab game except when using a cash register or pull-tab dispensing device.

- If an organization uses a cash register, see the *Using a Cash Register* section in this chapter for information and requirements.
- If an organization uses a pull-tab dispensing device, see the *Using a Pull-tab Dispensing Device* section in this chapter for information, restrictions, and requirements.

Business hours

Pull-tab tickets may only be sold and winning tickets redeemed at times when the premises is open for the conduct of its regular business. An organization determines the hours that it will conduct gambling within the regular business hours.

Selling the pull-tab tickets



Cash only

- Only cash may be accepted for the purchase of a pull-tab. Traveler's checks, money orders, and cashier's checks are acceptable.
- Credit may not be extended to a player.
- Checks, credit cards, or debit cards may not be accepted.

Maximum ticket price is \$5 for each pull-tab ticket.

Age restrictions - Only persons 18 and over may participate as a pull-tab player.

Counting tickets - All pull-tab tickets sold must be hand counted. A scale may be used to determine the approximate number of tickets left in the box, but for all game buyouts, pull-tab tickets must be hand counted.

Insider information not allowed A pull-tab seller may not provide any "insider" information to players that provides an unfair advantage related to the potential winnings from pull-tabs.

If there is reason to believe that an organization or pull-tab seller has been or is providing insider information to players, the Gambling Control Board may require the organization to post major prizes and the names of major winners.

No assistance provided to player Pull-tab sellers may not help a player open pull-tab tickets.

"Holding" or "freezing" not allowed Pull-tab sellers may not "hold" or "freeze" a pull-tab game for players.

Conducting A Pull-tab Game (continued)

Posting of prizes awarded

The posting of major pull-tab prizes is optional, although the Gambling Control Board has the authority to require it.

Organizations may post the major prizes awarded for all, some, or none of the games in play. If only some games are posted, clearly identify which games are posted and which are not. Include the organization's posting policies in the house rules.

Posting of major winners only informs a player of the number of major prize winning pull-tab tickets that have been redeemed. It does not guarantee that all prizes that have not been posted still remain in the deal. For example, some pull-tab tickets may have been sold but not yet redeemed by players, and others may have been thrown away by mistake by players.

If posting, an organization is required to:

1. post all major prizes. A major prize is defined as any prize that is at least 50 times the face value of a pull-tab in the deal.
Example: \$.50 ticket x 50 = \$25 prizes;
2. post the information prominently at the point of sale; and
3. post or mark off each major prize immediately upon awarding the prize.

Examples of where posted	How posted
On the flare	Mark or cross off the redeemed major prizes, being careful not to totally cover up the prize amounts.
On a sheet of paper	On a sheet of paper clearly identifying the games, list all the major prizes and then cross them off as they are redeemed.
On an erasable board (often sold by the distributor)	Copy the major prizes onto the board, and cross or erase them off as they are redeemed.
On a posting board	Write the major prizes on the board as they are redeemed.

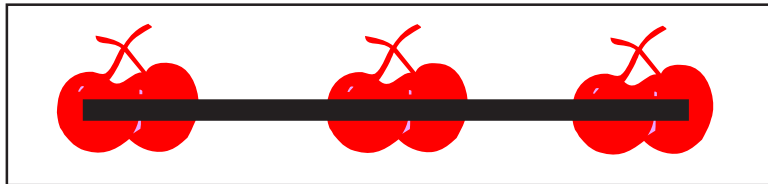
Conducting A Pull-tab Game (continued)

Verifying serial numbers

A pull-tab prize may not be paid unless the organization receives a winning pull-tab ticket. Before a prize may be paid, the pull-tab seller must examine winning tickets of all denominations to make sure the serial number on each ticket matches the serial number on the flare.

Unique symbol or printed security device

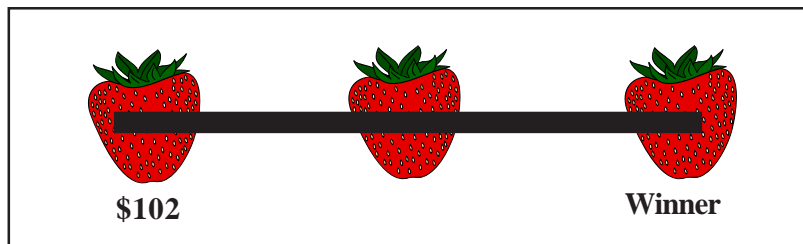
All winning pull-tab tickets must identify the winners through the use of a unique symbol or printed security device. A common method used by manufacturers to identify a winner is a straight colored line through the winning symbols.



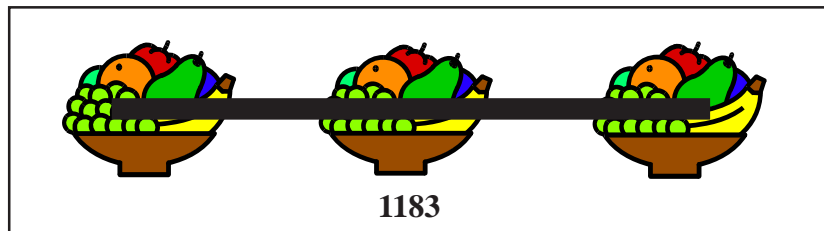
Verifying winners \$50 and greater

Winning pull-tab tickets with prizes greater than \$50 must use a second form of verification provided by the manufacturer to protect against counterfeiting. Manufacturers use one of the following methods as a second form of verification.

- Dollar amount of winning ticket or word, such as "\$102" or "Winner".



- A separate number on the inside of the winning pull-tab that corresponds with a list (in a sealed packet) supplied with the deal of pull-tabs.



The list might look like this:

WINNING TICKET VERIFICATION SHEET			
ABC Manufacturing - Fruit Basket Game			
829	3333	1149	987
623	78	12	963
654	4298	9626	1183
Serial number 23908		Form number 987	

Conducting A Pull-tab Game (continued)

Prizes awarded

The highest denomination winner or possible combination of winners, including a last sale prize, for a single pull-tab ticket may not exceed:

- \$599 for games with \$2 and under tickets;
- \$899 for games with \$3 tickets;
- \$1,199 for games with \$4 tickets; and
- \$1,499 for games with \$5 tickets.

A “last sale prize” may be awarded for the last non-winning ticket purchased in a pull-tab game.

A last sale prize may not be deducted from the buy-out amount. All tickets must be paid for, then the last ticket may be presented to collect or redeem the last sale prize.

Prizes may not be awarded if pull-tabs are lost, marked, defaced, altered, or have left the premises.

Defacing winning tickets

The pull-tab seller must deface each winning ticket when it is redeemed. Defacing means the pull-tab ticket is marked in some way so that it can be easily identified as a winning ticket for which a prize has been awarded.

Methods of defacing a pull-tab ticket include:

- using a bingo dauber,
- writing the seller’s initials or name across the ticket (not on the frame),
- using a stamp with the pull-tab seller’s name,
- drawing across the ticket with a marker or pen, or
- punching a hole.

Tearing a pull-tab ticket is not considered defacing and is not allowed.

The defacing method must allow the pull-tab ticket symbols to remain visible and not affect the ticket count.

Handling counterfeit pull-tab tickets

If the organization discovers that it has received a counterfeit pull-tab ticket or that it awarded a prize based upon a counterfeit pull-tab, the gambling manager should follow these steps:

1. Review the prize receipt to see who signed it as the winner and which pull-tab seller signed and dated it.
2. Deliver the pull-tab ticket and prize receipt form to the local law enforcement agency and file a complaint against the alleged violator. Get a receipt from the law enforcement official.
3. Keep a copy of the pull-tab ticket, prize receipt, and complaint with the game records.
4. Report the counterfeit incident to the Alcohol and Gambling Enforcement Division (Department of Public Safety) at 651-201-7500.
5. When filing Schedule B2 of the G1 Lawful Gambling Monthly Summary and Tax Return, do not report the actual amount paid out for a redeemed counterfeit ticket. Report the amount on line 11a of the Schedule F.
6. Within 60 days, file a fund loss report with the Gambling Control Board using LG250 Fund Loss Request for Profit Carryover Adjustment (see *Chapter 9*).

Conducting A Pull-tab Game (continued)

Using the prize receipt form

The pull-tab seller must complete a prize receipt form for each winning pull-tab ticket redeemed with a prize value of \$50 or more and any "last sale prize" awarded with a value of \$20 or more.

PRIZE RECEIPT Complete in ink. Staple winning ticket, and winning seal if any, to prize receipt*		
Organization name, address, city, state, zip	Date	Value of prize \$
	Name of game	
	___ Bingo \$100+ ___ Bingo alternative prize \$ ___ ___ *Tipboard \$50+ ___ *Paddlewheel \$50+ ___ *Pull-tab \$50+ ___ *Last sale prize \$20 or more	
Site location	Game serial number	
RECEIVED BY		
Name (Print)		
Address		
City, state, zip		
Driver's license number or ID # from other picture identification		State
Winner's signature, in ink		Seller's signature, in ink
PREPARED BY THE MINNESOTA GAMBLING CONTROL BOARD [LG0007 7/07]		



Complete in ink; initials not allowed

The prize receipt information must be printed in ink or scanned from a photo ID and affixed to the prize receipt form. The signature (not initials) of the winner and the signature (not initials) of the organization employee or volunteer making the payment must be in ink.

Picture ID required

Until a player provides the necessary information to complete a prize receipt, the organization may not award the prize.

The form of picture ID must be recorded, including driver's license number and state of registration or the form of other type of picture ID provided. A social security card does not meet this requirement. Scanned labels must be permanently adhered to the prize receipt. They may not be stapled or taped to the prize receipt.

Other requirements

Staple the redeemed winning ticket (and winning seal tab, if any) to the prize receipt. Keep the completed prize receipt at the premises while the deal is in play.

Conducting A Pull-tab Game (continued)

Attaching winning tickets (and seals, if any) to prize receipts

The image shows a sample prize receipt form. On the left side, there are three circular icons representing different game outcomes: a blue circle with a red dot, a red circle with a yellow dot, and a yellow circle with a red dot. The form itself has several sections: a top section for 'Date' and 'Name of prize'; a middle section for 'Prize value' with options for '\$100', '\$50', and '\$25 or more'; a bottom section for 'Form identification (such as, draw's license number)' and 'Date'; and a signature line for 'Recipient signature, in ink' and 'Operator or signature, in ink'. At the very bottom, it says 'PREPARED BY THE MINNESOTA GAMBLING CONTROL BOARD (JANUARY 1998)'.

A winning ticket (and seal, if any) must be stapled to the prize receipt.

The information below clarifies that requirement and provides recommendations on how to attach a winning ticket to the prize receipt so that closed games may be easily and accurately audited by an organization and the Gambling Control Board and other regulatory agencies.

Staple ticket to receipt

Staple the winning ticket to the front of the prize receipt in the upper left-hand corner so that the face of the winning ticket and the prize receipt information are visible. Stapling the ticket to the upper left-hand corner allows more of the essential prize receipt information to be viewed without having to lift up the ticket.

Don't "double staple"

Do not "double staple" the prize receipt. For example, some organizations put a staple in the upper left-hand corner, but then also put another staple in the middle of the ticket, presumably to make absolutely certain that the ticket won't become separated from the prize receipt. However, this makes the game harder to audit as the extra staple must be removed to see all of the information on the prize receipt.

Don't fold receipts

Do not fold the prize receipts. Every folded prize receipt must be unfolded during an audit of that game.

And especially, do not fold the prize receipt around the winning ticket and then staple it. This makes games very difficult to audit because all the staples must be removed and the prize receipt unfolded before the auditor can view it.

Storing receipts and tickets

Store the prize receipts and winning tickets with the other remnants of the game. For example, prize receipts for each game should not be stored in a separate file from the other closed game materials.

When putting the closed game remnants together for storage, it's also good to have all prize receipts for that game paper-clipped or banded together. If the game came with preprinted prize receipts, keep the unused ones together and store them with the closed game materials. They may be useful when trying to figure out what caused a discrepancy.

Conducting A Pull-tab Game (continued)

Closing a pull-tab game

When closing a game:

1. Remove all unsold pull-tab tickets from the container.
2. Count the cash in the game drawer and record on the LG861.
3. Separate the starting cash bank amount from the game proceeds.
4. Complete the LG861.
5. Enter on the LG847 Current Site Inventory (column 7) the date the game was closed.
6. Deposit - On the LG861, the assigned person(s) must complete the "Closing of Game and Deposit" section.

Deposit information

Deposit and record cash on hand amount, or secure the cash until it can be deposited. Deposit the gambling receipts into the gambling account within 4 business days of the close of the game.

On the deposit slip, list the following:

1. premises permit number
2. date of the deposit
3. game serial number
4. amount of actual cash deposited from each game

The cash must be deposited and may not be used to reimburse or re-establish the game bank at its designated level or to award prizes in another game.

First National Bank Deposit slip	
Date	8/6/09
99999-001	
700006	\$350
TOTAL	\$350

Conducting A Pull-tab Game (continued)

Auditing a pull-tab game

All pull-tab games must be audited, and the audit must include a review of all prize receipts. The final audit of the game must be done by someone other than the seller and/or the person who prepared the deposit. Use page 2 of the LG861 to do the audit. Refer to the *Internal Operations* chapter for more detailed instructions.

Recommended: Some organizations require sellers to count remaining unsold tickets and group them by lots of 25, 50, or 100.

Sellers may make a preliminary audit of their own games, but they may not do the final audit.

Fund loss

If a fund loss is discovered, notify local law enforcement within 5 days of discovering the loss (within 24 hours if the game was played in a dispensing machine), otherwise the Gambling Control Board will not consider the fund loss. Refer to the *Internal Operations and Oversight* chapter, Fund Loss section.

If pull-tab games (played or unplayed) are lost due to a disaster such as fire, flood, blizzard, tornado or other catastrophic event, immediately contact the Department of Revenue at 651-297-1772 for instructions on how to handle the fund loss.

Closed game records and storage

Keep the following for closed games:

- all redeemed winning tickets
- all unsold tickets
- the flare
- LG861
- prize receipts

It is recommended that closed games be put in waterproof bags and stored in sturdy, stackable storage boxes. On the outside of each box, write the following:

- month and year the games were closed,
- the serial numbers of each game stored in that box, and
- the month and year the tickets may be destroyed. Games must be kept for 3-1/2 years after the month in which the games were reported as closed on the Schedule B2.

More games can be stored in a smaller space by using storage boxes rather than the original game boxes.

Game records must be stored in the state of Minnesota.

LG861 (continued)

Audit of Closed Game

# of winning tickets	Winning prize amount	Total amount paid
164 @ \$	2.00	= \$ 328
11 @ \$	4.00	= \$ 44
1 @ \$	25.00	= \$ 25
1 @ \$	54.00	= \$ 54
1 @ \$	58.00	= \$ 58
3 @ \$	100.00	= \$ 300
3 @ \$	102.00	= \$ 306
1 @ \$	104.00	= \$ 104
3 @ \$	106.00	= \$ 318
2 @ \$	127.00	= \$ 254
1 @ \$	150.00	= \$ 150
1 @ \$	175.00	= \$ 175
2 @ \$	200.00	= \$ 400
@ \$		=
@ \$		=
@ \$		=
@ \$		=
@ \$		=

EXAMPLE

TOTAL PRIZES PAID \$ 2,516

VALUE OF UNSOLD TICKETS \$ 53

Signature in ink of person auditing closed game:

I.M. Countin

Date of audit 10 / 14 / 09

Records and Reports: Defective Games

Verify that sales invoice is correct

Upon receipt of gambling product, an organization must verify each deal against the distributor's sales invoice.

- The manufacturer ID, part number, and serial number on the sales invoice must match the bar code label affixed to the outside of the box. If games are packed in a case, open the case and identify each game.
- If an error is discovered on the sales invoice, notify your distributor immediately and obtain a corrected invoice.

Check game for defects

Before putting a game into play, make sure the game is not defective by checking the following:

1. the seal on the box must be intact and not broken,
2. serial number or form number of the tickets match the flare,
3. the geographic outline of Minnesota is on the flare,
4. the bar code is on the flare,
5. the prize amounts on a ticket correspond to the prize amount on the flare,
6. the game does not have the same serial number and form number as another game in the organization's inventory that was manufactured by that manufacturer, and
7. the price per ticket is the same on both the tickets and the flare.

Some defects that may not be discovered until the game is put into play or removed from play include:

- extra winners,
- multiple serial numbers,
- defective tickets (tickets that don't open, are blank, or the face/back are separated),
- tickets with bad die cut or glue,
- unusual printing on some of the tickets, and
- tickets that do not match each other or the flare.

Defective game discovered before a game is put into play

- If any defect is found before the game is put into play, the game may not be put into play.
- Return the game within 7 business days to the distributor for full credit of the cost of the game and taxes paid. Get a receipt for the game from the distributor.
- The date the game is picked up should be noted in your inventory records.

Records and Reports: Defective Games (continued)

Defective game discovered during the play of a game or after being removed from play

Remove game from play If a defective game is discovered during the play of a game, immediately remove the game from play. "In play" is defined as at least one ticket has been sold. The game may not be played out.

Surrender certain games to Revenue A game with the following defects must be surrendered to the Department of Revenue:

- the serial number or form number of the tickets do not match the flare,
- the game has the same serial number and form number as another game in your inventory that was manufactured by that manufacturer, and
- all tickets do not have the same serial number.

Revenue will not approve any credit on the game because an organization is required to verify the serial and form number before a game is put into play. An exception would be for games with multiple serial numbers that were not able to be discovered until the game was in play.

The game sent to Revenue will be destroyed. The organization will receive a letter (receipt) from Revenue which must be kept with played game remnants to account for the game.

Return certain games to distributor All other defective games, including the defects listed below, must be returned to the distributor with documentation:

- the geographic outline of Minnesota is not on the flare,
- the bar code is not on the flare, and
- the prize amounts on a ticket do not correspond to the prize amounts on the flare.

If the manufacturer returns the game to the distributor, the distributor must return the game to your organization. Keep the game as a played game for at least 3-1/2 years.

Report as played game Report the game as a played game on a separate Schedule B2. Attach an explanation of the game defect. If the defect was extra winners, list the actual prizes awarded including any "extra" prizes, even though the amount paid exceeds the ideal prizes for the game.

Reporting credits or refunds on the G1

Refunds are reported as follows:

Credit invoice (memo) from distributor

- Cost and sales tax for returned games: Include the amount as a negative amount on line 19 of the G1 or Schedule A (net credit against purchases for the month).
- Distributor tax: Include the amount as a negative amount on line 14 of the G1 or Schedule A (net credit against any distributor tax paid during the month).

Refund check from distributor or manufacturer

If a refund check is received from a distributor or manufacturer, contact Revenue at 651-297-1772 or email at lawfulgambling.taxes@state.mn.us for reporting instructions.

Questions?

Refer to the Minnesota Lawful Gambling Tax Forms and Instructions, or contact the Lawful Gambling Tax Unit, Department of Revenue at 651-297-1772 or email at lawfulgambling.taxes@state.mn.us.