

Schedule C Instructions

Organizations must complete Schedule C when lawful purpose expenditures are made during the month.

General Instructions

Due Date

Attach the completed Schedule C when you file the reported month's Form G1 with the Department of Revenue.

File by the 20th day of the following month. If the 20th falls on a weekend or holiday, returns filed by the next business day are considered timely.

Records

The organization must keep all supporting documentation for the expenditures, including:

- receipts, invoices and copies of the regular meeting minutes in which the expenditures were approved by the organization's membership; and
- a copy of any Gambling Control Board letters and forms used to document approval of expenditures.

The organization is responsible for providing proof that the expenditure qualified as a lawful purpose. If any expenditure is determined not to be a lawful purpose, the organization will be required to reimburse its gambling account with funds from a nongambling source.

Amended Reports

If the information on Schedule C changes after you have filed, submit an amended report with the Department of Revenue. Be sure to check the appropriate box at the top of the schedule.

If the totals change on Schedule C, you must also file an amended Form G1 with the Department of Revenue.

Termination of License

Once the Gambling Control Board approves the license termination plan, an organization must continue to file Schedule C reports until all gambling funds have been spent.

Column Instructions

Membership Approval Date

Enter the date the organization's membership approved each expenditure.

All expenditures require prior membership approval before the expenditure is made.

Check or Electronic Payment

Enter the date the check was issued or the date of the electronic transaction.

Enter the check number or "ET" for an electronic transaction.

Payee

Enter the person's name, organization or vendor to whom the payment was made.

- For checks, the information must match the payee as written on the check.
- For electronic transactions, the information must match the payee information as shown on the gambling bank statement.

Description (Purpose)

Enter a brief description of the expenditure, such as honor guard uniforms, jerseys for youth football team, medical bills for accident victim, city 10 percent fund, etc.

Code

- Enter an "A" code that describes each expenditure. Refer to the list of A codes provided in the Lawful Gambling Manual's chapter on lawful purpose expenditures or online at www.gcb.state.mn.us.
- For any expenditures approved by the Gambling Control Board, enter the A or B code provided in the Board approval letter.

Questions?

If you have questions regarding Schedule C, contact your compliance specialist at the Gambling Control Board for assistance.

Website: www.gcb.state.mn.us

Phone: 651-639-4000

(TTY: Call 711 for Minnesota Relay)

Attach this schedule to your Form G1 and mail to the Minnesota Department of Revenue.

Do not mail this schedule to the Gambling Control Board.