

## GAMING RISK FACTORS

Al Kader is licensed to conduct raffles in Oregon pursuant to OAR 137-025-0200. In the absence of bingo and Monte Carlo license Al Kader may conduct bingo games and Monte Carlo events as an unlicensed small gaming event deregulated organization under OAR 137-025-0040(2) with a handle limited to \$2,000 per session and \$5,000 per calendar year.

Since there is no policy authorizing units or clubs to conduct raffles under Al Kader's raffle license, units and clubs that do not hold a current bingo, raffle or Monte Carlo license are subject to OAR 137-025-0040(2) and are limited to bingo and Monte Carlo handles of no more than \$2,000 per session and \$5,000 per calendar year, or raffles with handles less than \$10,000 per calendar year.

Even though no license is required to operate bingo games, raffles and Monte Carlo events under OAR 137-025-0040(2), certain records must be maintained for audit and inspection by Oregon Department of Justice. The following records must be maintained for a period of three years:

For door prizes.

- (1) Permission of Potentate to conduct door prizes each calendar year.
- (2) Description of prize and market value. (Must be under \$100)
- (3) Dates of drawing. (Weekly, bi-weekly or monthly meetings)
- (4) Names of winners.

Bingo games. (each calendar year)

- (1) Permission of Potentate to conduct bingo games as scheduled.
- (2) Schedule of bingo games.
- (3) Name, address and date of birth of volunteers conducting bingo.
- (4) Bingo record (each game)
  - Date, time and location.
  - Attendance.
  - Number of bingo cards sold.
  - Handle collected.
  - Description and value of each prize, name and address of winners of each prize.
  - Total value of all prizes awarded

For Monte Carlo Events.

- (1) Permission of Potentate to hold each Monte Carlo event.
- (2) Schedule of Monte Carlo event.
- (3) Name, address and date of birth of volunteers conducting the event
- (4) Monte Carlo record.
  - Date, time and location of the event.
  - Description of games.
  - Description and value of each prize.
  - Certification by responsible official that the event is conducted in accordance with OAR 137-025-0430 to OAR 137-025-0460.
  - Name and address of any and all suppliers of Monte Carlo rental equipment or event contractors who will conduct the event; copy of contract.
  - Handle collected.

For raffles (each event)

- (1) Permission of Potentate to conduct each raffle; sample ticket.
- (2) Schedule of raffle, i.e., ticket sale starting date; number of tickets printed; date of drawing.
- (3) Name and address of each seller issued tickets.
- (4) Raffle record (each raffle)
  - Raffle ticket log. [inclusive numbers of tickets; name of each seller issued tickets; number of each stub returned; number of each stub missing; cash received from each seller]
  - Description of raffle prize(s) and market value of each prize(s).
  - Raffle Expenses, other than prizes.
  - Raffle handle.
  - The winning ticket stub.
  - Name, address and signature of winner(s) verifying receipt.

IRS withholding is required for certain gaming prizes. An IRS W-2G form must be completed for every person winning a prize of \$1,200 or more in bingo and Monte Carlo or \$600 or more in a raffle, except when a raffle prize has a value of over \$5,001 in which case IRS Pub.3079 must be followed, i.e., withholding of 28% may apply.