



CG-MA/DA, APPLICATION FOR A MANUFACTURERS AND/OR A DISTRIBUTOR INDIANA "GAMING CARD LICENSE"

State Form 45404 (R4 / 8-12)
Approved by State Board of Accounts, 2012
INDIANA GAMING COMMISSION

Office Use Only: *DATE RECEIVED*

IMPORTANT INSTRUCTIONS

- Please type or print legibly.
- License fee must accompany the application.
- If the application is incomplete and/or fee is not included, the application will be returned to you and processing will be delayed.

Mail completed form and fee to:

Indiana Gaming Commission
Charity Gaming Division
101 W. Washington Street
East Tower, Suite 1600
Indianapolis, Indiana 46204

Fee Amount Paid: \$ _____

Reviewed By _____ Date Completed: _____

SECTION A: BUSINESS INFORMATION

1. Check which license type(s) you are applying for <input type="checkbox"/> Manufacturer - \$5,000.00 License Fee <input type="checkbox"/> Distributor - \$5,000.00 License Fee <input type="checkbox"/> Manufacturer and Distributor - \$10,000.00 License Fee				2. Application type: <input type="checkbox"/> First time /New <input type="checkbox"/> Renewal	
3. Legal Name of Business		4. Doing business as (DBA)		5. Business Website:	
6. Principal address (number and street)		7. City	8. State	9. ZIP code	10. County
11. Mailing address (if different from above)		12. City	13. State	14. ZIP code	15. County
16. Contact person's name		17. Contact person's telephone number ()	18. Contact person's email address		19. Fax number
20. Federal Identification Number nine (9) digits <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			21. Indiana Retail Merchant Number (TID + LOC) /attach a copy of your current certificate) _____ - _____		

22. Type of ownership: <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Domesticated Corporation <input type="checkbox"/> Other: <i>indicate below</i> _____ _____	23. If the applicant is a corporation or limited liability company, under laws of what state has it been incorporated or formed? _____ (State)	24. Non-corporate Out-of-state Applicants: Designate a natural person at least nineteen (19) years of age, who is a resident of and living in Indiana as a resident agent.			
		Name		Daytime phone number ()	
		Street or other mailing address (number and street)			
		City	State	ZIP code	

SECTION B: OFFICERS AND EMPLOYEES

25. List the full name, home address, Driver's License or State Identification number, and date of birth for each of the following persons involved with the business named in this application (*Attach additional sheets if needed.*):

a. If a sole proprietorship, list the individual owner b. If a partnership, list each partner

c. If a limited liability company, list each member d. If employed in a managerial position with the business.

e. If a corporation, list each officer and each person or entity holding five percent (5%) or more of the debt or equity of the applicant corporation. If any entity holding five percent (5%) or more of the debt or equity of the applicant corporation is a partnership, limited liability company, or corporation, list each partner of such partnership, each member of such limited liability company, or each officer of such corporation and every person or entity holding five percent (5%) or more of the debt or equity of any such partnership or corporation (*attach list if more space is required*).

Note: Do not list a Social Security number below as an "Identification (I.D.) Number".

Full Name, Address (City, State, ZIP Code)	Title	Driver's License or State I.D. Number	Date of Birth (month, day, year)	Percentage of Ownership	Telephone Number

SECTION B: OFFICERS AND EMPLOYEES (continued)	Office Use Only: <i>DATE RECEIVED</i>
26. Are any of the persons listed in number twenty-five (25) an owner, partner, officer, director, or employee of a key person, owner, partner, officer, director, or employee of another entity that is licensed as an Indiana Manufacturer Distributor? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide the following information. (Attach additional sheets if needed.)	

Individual(s) Full Name	Affiliation	Capacity

27. Does the applicant have employees actively engaged in the marketing of gaming supplies and/or equipment in Indiana? Yes No
 If yes, list the full name, home address, identification number, DOB and telephone number of each such employee. (Attach additional sheet if needed.)

Full Name, Home address (number and street, city, state, and ZIP code)	Driver's License or State Identification Number	Date of Birth (month, day, year)	Telephone Number

28. Are any key persons, officers, and employees of your business a member of any Indiana Non-Profit Organization that conducts charitable gaming activities? Yes No
 If yes, list the individual(s) full legal name and address. (Attach additional sheet if needed.)

Individual(s) Full Name	Organization's Full Legal Name	Address of Organization (number and street, city, state, and ZIP code)

29. Are any key persons, officers, and employees of your business currently active in their organization's charity fundraising activities in any manner? Yes No
 If yes, list the individual(s) full legal name, explain in detail what status they hold in the activities. (Attach additional sheets if needed.)

Individual(s) Full Name	Organization's Full Legal Name	Address of Organization (number and street, city, state, and ZIP code)

(Attach additional sheets if needed.) **SECTION C: LICENSING**

30. Does the applicant have offices, warehouses, other outlets or facilities in addition to the location address listed on line six (6) or eleven (11) where gaming equipment and/or supplies are stored, sold or manufactured? Yes No
 If yes, list the facility name, address, telephone number and function (sales, storage, manufacturing, etc.) of each additional location.

Facility name	Address (number and street, city, state, and ZIP code)	Telephone Number	Function

31. Does the applicant currently hold any type of gaming-related license in any other state? Yes No
 If yes, list below each State that you hold a current license in and attach a copy of each of those current license(s).

SECTION C: LICENSING (continued)

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32. Has the applicant ever been denied a gaming-related license in any state (*including Indiana*) or had such license(s) canceled, suspended or revoked? Yes No
If yes, list each state, license type, license action (s) taken, and the date(s) of such action.
(*Attach additional sheets if needed.*)

State	License Type	License Action Taken	Date of License Action Taken (<i>month, day, year</i>)

33. List the charity gaming licensed supplies, equipment, and devices you sell to licensed distributors and/or to qualified organizations that hold a current license in Indiana. (*Attach additional sheets if needed.*)

34. DISTRIBUTORS ONLY: List the manufacturers and other licensed distributors that you order "licensed supplies" from.
(*Attach additional sheets if needed.*)

_____	_____	_____
_____	_____	_____

SECTION D: CERTIFICATION

35. Certification: I will comply with all of the provisions of the Indiana Charity Gaming statute and administrative rule. I declare under the penalties of perjury that this is to the best of my knowledge and belief a true, correct, and complete application.

President's Signature

Print Name

Date (*month, day, year*)

CG-MDQ, MANUFACTURERS, DISTRIBUTORS AND MANUFACTUER/DISTRIBUTORS

Forms and any further questions concerning these guidelines should be directed to:

Indiana Gaming Commission / Charity Gaming Division
101 West Washington Street / East Tower, 16th Floor, Suite 1600
Indianapolis, Indiana 46204
FAX: (317) 232-0117

Guidelines. Prerequisites For Manufacturers And Distributors

Guidelines are meant to be partial information, we advise you to review IC 4-32.2 and 68 IAC 21 in their entirety.

All business entities that desire to manufacture, distribute, rent, lease, donate, or sell the following items to be used in charity gaming in the State of Indiana must be licensed by the Indiana Gaming Commission.

These items include but are not limited to: bingo cards, pads, or other supplies, devices, or equipment designated to be used in charity gaming events as defined in IC 4-32.2 and 68 IAC 21, as well as pull tabs, punch boards, and tip boards.

The following list summarizes your responsibilities:

- All businesses must be registered with the Internal Revenue Service (1-800-829-4933) and hold a valid Federal Identification Number (aka: EIN) prior to applying for a license; unless, you meet an exception determined by the IRS. If so, please attach a supporting documentation.
- All businesses must contact the Indiana Department of Revenue (317-233-4015) to inquire about any requirements your company may have in regards to holding an "Indiana Registered Retail Merchant Certificate" and/or "Use Tax Certificate".
 - ~If the Indiana Department of Revenue determines that you are required to hold an "Indiana Registered Retail Merchant Certificate", you must obtain the certificate and attach it to the application. Same with the "Use Tax Certificate".
 - ~If the Indiana Department of Revenue determines that you are NOT required to hold an "Indiana Registered Retail Merchant Certificate" or "Use Tax Certificate", we request that you obtain a "Tax Advisory" letter from their Legal Division stating the determination they have made and attach that letter to the application.
- Distributors must collect and remit a gaming card excise tax to the Indiana Department of Revenue on certain transactions. Please contact the Indiana Department of Revenue, Gaming Card Excise Tax Division (317-615-2710) for more information regarding this tax (**IC 4-32.2-10**). Same with the Sales Tax on certain transactions, you may contact the Sales Tax Division at 317-232-4015.
- You must maintain specific records (**68 IAC 21**).
- If any information provided on your application changes, you are to notify the commission in writing of the new information with in five (5) days of the change(s). Attach supporting documentation if needed.
- You must complete and submit a Quarterly Report Form, which is based on your assigned license period and is due the 20th day of the month following the end of each assigned quarter period (**IC 4-32.2-9-8**). The purpose of reviewing the quarterly report information is to determine if your records are in compliance with the record keeping requirements as **IAC 68-21-4-2** states.
- Your products must meet certain specifications according to NAGRA "Standards for Pull Tabs" and "NAGRA Standards for Bingo". Information can be found on their website at www.nagra.org (**68 IAC 21-3-1(c)**).
- If your business wants to manufacture **and** distribute "licensed supplies" then you must apply for and hold both separate license types.
- NOTE: if a gaming card license is issued to your business, the license is Not Transferable and is Void if altered.
- If you choose to close or sell your business (in whole or in part), you must notify the commission in writing by utilizing the "Manufacturers/Distributors Change of Ownership Notification Form" on our website: www.in.gov/igc. Note: the new owner can not utilize your license number. They must apply for their own license if they do not have one already.

Additional reference information has been enclosed with this packet for your review.

Record Keeping Requirements
Restrictions
Penalties
Gaming Card Excise Tax (distributors)

RECORD KEEPING REQUIREMENTS (68 IAC 21-4-2)

As a manufacturer or distributor, you must keep specific records for the Commission. These records must be kept until the later of six (6) years or the end of an audit if such records are under audit.

Sales Invoices:

You must use a general sales invoice which:

- Is numbered consecutively, and
- Is prepared in at least two (2) parts, one being issued to the customer and the other retained in an invoice file.

All invoices must have, but not limited to, the following information:

- Date of Sale
- Customer name and business address
- Full description of each item sold
- Serial Number of each item
- Quantity and sales price of each item
- Gross amount of sales to each customer
- Customer's license number
- Your license number
- Gaming card excise tax for this sale (if applicable)

Credit memos must be prepared in the same detail as if they were sales invoices.

Sales Journal:

You must keep a monthly sales journal containing at least the following information:

- Date of Sale
- Invoice number of Sale
- Customer name and account number
- Total amount of the invoice
- Total amount of gaming card excise tax by sale (if applicable)

Other Records:

- You must keep a complete list of the persons representing your company to Indiana purchasers.
- You must keep purchase records documenting that all purchases made by you of bingo supplies, equipment, pull tabs, punchboards, and tip boards and any other licensed supplies purchased from either a licensed manufacturer or another licensed distributor.

QUARTERLY REPORTING

- Each manufacturer and distributor is required to submit a Quarterly Report (IC 4-32.2-9-8).
- The Quarterly Reports are due the 20th day of the following month after your assigned quarterly period.
- Your quarterly periods are based on the licensed period we assign to you when you apply for your first license.

RESTRICTIONS

An employee, officer, or owner of a manufacturer or distributor is prohibited from participating in or affiliating in any way with the charity gaming operations of a qualified organization of which the employee, officer, or owner is a member (IC 4-32.2-5-22).

A manufacturer, distributor, or an officer or employee of a manufacturer or distributor is prohibited from being an operator or worker at any allowable event (68 IAC 21-3-3).

A "Key Person" means any officer, director, executive, employee, trustee, substantial owner, independent owner, or agent of a business entity that has the power to exercise management or operating authority over a business entity or its affiliates (IC 4-32.2-8.7).

PENALTIES (IC 4-32.2-8-1)

The Commission can levy civil penalties for violations such as failure to keep accurate records concerning supplies, sales, or committing fraud or deceit. The Commission can impose an additional civil penalty of \$100 per day for each day the civil penalty goes unpaid.

A person who violates a provision of the law commits a Class B misdemeanor. A person who enters into a contract with a qualified organization to operate the qualified organization's allowable event commits a Class D Felony.

GAMING CARD EXCISE TAX (IC 4-32.2-10)

An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards in the amount of ten percent (10%) of the wholesale price. Sales of bingo supplies and selling equipment to a qualified organization are **not** subject to the Gaming Card Excise Tax.

The licensed distributor supplying pull tabs, punchboards, and tip boards is liable for the gaming card excise tax. The tax is imposed at the time the business:

- Brings or causes the pull tabs, punchboards, and tip boards to be brought into Indiana for distribution,
 - Transports pull tabs, punchboards, or tip boards to qualified organizations in Indiana for resale by those qualified organizations.
- Contact the Indiana Department of Revenue for further information, returns, and due dates of the gaming card excise tax (317-615-2710).