

## **INSTRUCTIONS FOR FORM WV/BGO-1 (APPLICATION FOR CHARITABLE BINGO LICENSE)**

Charitable bingo licenses can be obtained by filing an application for a bingo license. The application must provide the following information (WVC § 47-20-7):

**(Heading):** The heading of the application form must include the name and address of the organization that is applying for the license, the identification number and account number issued to the organization by letter from the State Tax Department, and the date that the letter was issued.

**IS THIS A RENEWAL APPLICATION?:** If the application is for a new license, there is a mandatory 60-day filing period that must be observed before any bingo activities may be conducted. This period applies regardless of when the license is approved and issued. If the application is for a license renewal, the mandatory 60-day filing period may be waived. However, licensees are urged to file their renewal applications prior to the expiration of their current license, to avoid interruption in their bingo activities. **You may not conduct any bingo activities if you do not have a current valid bingo license.**

**Phone Number:** If the organization has a telephone number, it must be provided. If the organization has no telephone, then the address and telephone number of the person applying for the license must be provided.

### **NAME AND ADDRESS OF STATE OR NATIONAL ORGANIZATION**

If the applicant is a local branch or lodge of a state or national organization, it must provide the name and headquarters address of the state or national organization with which it is affiliated.

### **SECTION 1 - TAX-EXEMPT STATUS:**

A copy of the organization's IRS determination letter must accompany the application. Exempt organizations that do not have an IRS determination letter must attach a letter explaining the nature of their exempt status.

For example: volunteer fire departments, rescue units, other similar volunteer community service organizations or associations, churches, or government subdivisions are eligible to apply for a charitable bingo license, even though they may not be required to have an I.R.S. exemption letter.

The West Virginia State Tax Department does not issue tax exemptions, but it recognizes exemptions issued by the Internal Revenue Service. You should consult the I.R.S. if you have questions about the tax exempt status of your organization.

### **SECTION 2 - TYPE OF LICENSE:**

Select the type of license that best suits your organization's needs:

**ANNUAL LICENSE:** An annual license entitles an organization to conduct up to two bingo occasions per week for the calendar year.

**ANNUAL SENIOR LICENSE:** Bona fide senior citizen organizations pay a reduced rate for the annual bingo license.

**ANNUAL LICENSE\*:** Volunteer or nonprofit groups with gross revenues of less than \$20,000 per year pay a reduced rate for the annual bingo license.

**LIMITED LICENSE:** A limited occasion license is issued for a specified period of time, and entitles the organization to conduct one bingo occasion every 24 hours for up to two weeks. If two or more organizations wish to conduct a joint bingo occasion, each participating organization must obtain a limited occasion license. An organization that does not hold an annual license may obtain up to three limited occasion licenses per year. An organization that holds an annual license may obtain one limited occasion license per year.

**STATE FAIR LICENSE:** (Issued only to the West Virginia State Fair Board).

**SUPER LICENSE:** A super bingo license entitles an organization to conduct one super bingo occasion each month for a calendar year. An organization may award prizes up to fifty thousand dollars at a super bingo occasion. Any organization that holds an annual or limited occasion bingo license may obtain a super bingo license.

### **SECTION 3 – LOCATION OF BINGO OCCASIONS**

List the address or location of the premises where bingo games will be held. Bingo occasions must be conducted in the county where the organization is principally located, unless otherwise approved in writing by the Tax Department.

List the name of the owner of the premises. Indicate whether you own the premises, or are renting or leasing the premises. If you are renting or leasing the premises, copies of all rental or lease agreements must be attached. Rental agreements that are not reflective of the fair market value may be disapproved by the Tax Commissioner.

### **SECTION 4 – DATES AND TIMES OF ANNUAL AND SENIOR BINGO**

Indicate the date of the first bingo occasion to be held under the license. Circle the days of the week when bingo occasions will be held, and indicate the playing times of regularly scheduled bingo games. If you wish to conduct games on days or at times other than those indicated on the application, you must obtain written permission from the State Tax Department.

### **SECTION 5 – DATES AND TIMES OF LIMITED BINGO OCCASIONS**

Specify the dates and times that you intend to conduct limited bingo occasions. The limited occasion license is good only for the specified dates. If you wish to conduct games at dates or times other than those specified, you must obtain written permission from the State Tax Department.

### **SECTION 6 – DATES AND TIMES OF STATE FAIR BINGO OCCASIONS**

Attach a copy of any lease agreement between the State Fair Board and the persons who will be conducting the State Fair Bingo occasions. Indicate whether the persons who will be conducting the State Fair Bingo occasions have conducted Bingo at the State Fair for at least 2 years prior to the current license application. Indicate the date of the first bingo occasion to be held under the license, and the hours that bingo occasions will be conducted.

### **SECTION 7 – DATES AND TIMES OF SUPER BINGO OCCASIONS**

Indicate the date and time of each scheduled super bingo occasion.

### **SECTION 8 – PROOF OF EXISTENCE**

In order to qualify for a bingo license, your organization must provide proof that it has been in existence in West Virginia for two years prior to the date of filing. Documentary proof may include a copy of your organization's Certificate of Registration issued by the Secretary of State, and a copy of a business registration certificate issued by the State Tax Department. These documents are not required from organizations that are applying to renew their license, and have previously provided them.

### **SECTION 9 – CONCESSIONS**

If a concession is to be operated by someone other than the licensee, a copy of any written agreement, or an explanation of any oral agreement, between the licensee and the concession operator must be attached to the application.

### **SECTION 10 – NAMES OF OFFICERS OF ORGANIZATION**

List the names, home addresses and home telephone numbers of all of the officers, members of the board of directors, governors, or trustees of the organization. If necessary, attach a separate sheet.

### **SECTION 11 – PERSONS IN CHARGE OF BINGO**

List the names, titles, home addresses and home telephone numbers of three or more bona fide active members of the organization who will be responsible for the bingo operations. At least one of these persons must be

present at all times bingo is conducted. For a limited occasion license, only two names are required.

### **SECTION 12 – NAME OF HIGHEST ELECTED OFFICER AND DESIGNEE**

List the names, titles, home addresses and home telephone numbers of the highest elected officer of the licensee and his or her officially appointed designee. One of these persons must be present at all times bingo is conducted.

### **SECTION 13**

Indicate by circling the appropriate answer whether the organization has ever been denied a bingo license, or whether any previous license issued to the organization has been revoked or suspended. If the answer is “yes,” attach an explanation on a separate sheet.

Indicate whether any member of the organization who will participate in any way in the conduct of bingo has been convicted of a felony, or a misdemeanor for a gambling offense within the previous ten years. If the answer is “yes,” attach an explanation on a separate sheet.

### **SECTION 14 – DISPOSITION OF PROCEEDS**

Indicate the organization or organizations to which proceeds will be donated, using a separate sheet if necessary.

Indicate the intended charitable or public service purposes for which the bingo proceeds will be expended.

### **SECTION 15 – AGREEMENT**

By signing the application form, the authorized representative of the organization is affirming that the persons in charge of the organization’s bingo operations and the officers of the applicant organization understand:

- (1) That it is a violation of the law to allow any unauthorized persons to conduct any part of the bingo games or concessions;
- (2) That the organization is required to file the reports and keep the records as provided by the law; and
- (3) That it is a crime to violate the provisions of the charitable bingo laws, and, in addition, that a violation may result in suspension or revocation of the organization’s license and denial of future licenses.

The signature on the application form by the authorized representative of the organization is that person’s certification that the information contained in the application is true to the best of his or her knowledge.

To avoid delays, make sure your application is complete, including your check for the appropriate fee, your IRS exemption letter (not required for renewals) and all other supporting documents, copies of all leases or rental

agreements, and the signature of the person submitting the application. **If the application form is not complete, your license will be denied.**

The completed application form, along with a check for the applicable license fee, should be mailed to the Charitable Bingo/Raffle License Unit, P.O. Box 1143, Charleston, West Virginia 25324-1143.