

INSTRUCTIONS FOR COMPLETING SCHEDULE A, CHARITABLE DISTRIBUTIONS
(TEXAS BINGO ENABLING ACT, Sec. 2001.454, 2001.455, 2001.456 and 2001.505, Chapter 2001, Occupations Code)
(Charitable Bingo Administrative Rule 402.502)

WHO MUST FILE: Every organization licensed to conduct Bingo in Texas must file a Schedule A - Charitable Distributions. Reports must be filed for every reporting period even if no charitable funds were disbursed.

WHEN TO FILE: Schedule A must be filed on or before the twenty-fifth day of the month following each calendar quarter as an attachment to the TEXAS BINGO QUARTERLY REPORT or to the TEXAS BINGO UNIT MEMBERS QUARTERLY REPORT, as applicable.

FOR ASSISTANCE: For bingo information or assistance, call the Texas Lottery Commission, Charitable Bingo Operations Division, toll free at 1-800-246-4677.

GENERAL INFORMATION

* Texas Bingo Enabling Act, Sec. 2001.505 (a) states "A licensed authorized organization conducting bingo shall submit quarterly to the commission and to the comptroller a report under oath stating: ... (5) the use to which the proceeds have been or are to be applied; ..."

* Charitable Bingo Administrative Rule 402.502 (d) states "(1) All distributions for charitable purposes must be made from the bingo checking account. A distribution made from the bingo checking account into another account maintained by the organization must be substantiated with documentation and used for a cause, deed, or activity dedicated to the charitable purposes of the organization consistent with the 26 U.S.C. Section 501 tax exemption of the organization or the purposes or objective for which the organization qualifies as an authorized organization (2) A licensed authorized organization must submit quarterly, on a form prescribed by the commission, a list of the charitable distributions made by the organization during the quarter..."

All distributions reported for charitable purposes on TBQR line 38 or TBQR-UM line 5 must be itemized on Schedule A.

* Report whole dollars only. * If filing a "zero report" enter "zeros" in all applicable fields.

COLUMN AND LINE INSTRUCTIONS

DATE

Enter the check date for the charitable distribution.

DISTRIBUTION RECIPIENT

Enter the name of the recipient of the charitable distribution.

CHECK NUMBER

Enter the check number for the charitable distribution made from the bingo checking account .

CLASSIFICATION OF CHARITABLE DISTRIBUTIONS

Charitable distributions, as have been made or are to be applied, should be classified within the following categories: Charitable, Religious, Education/Scholarships, Exempt Social Activities or Exempt Administrative Expenses. All charitable distributions must be substantiated with documentation and used for a cause, deed or activity dedicated to the charitable purposes of the organization consistent with the 26 U.S.C. Section 501 tax exemption of the organization or the purposes or objective for which the organization qualifies as an authorized organization.

Line 1. Column Totals - Enter the total of each column for the classification of charitable distributions.

Line 2. Total Charitable Distributions from Bingo Account (Sum of columns a-e) - Enter the sum of the column totals.

If a continuation sheet is used, enter this total only at the end of the last continuation sheet.

