



**OKLAHOMA**  
Tax Commission

# Oklahoma Charity Gaming Distributor Tax Return Packet

This packet contains:

- Charity Gaming Distributor Tax Return Form CG-124
- Charity Gaming Distributor Return - Schedule A Form CG-124-A
- Charity Gaming Distributor Return - Schedule B Form CG-124-B
- Charity Gaming Distributor Return - Schedule C Form CG-124-C

Post Office Box 26850  
Oklahoma City, OK 73126-0850

**Packet 124**  
Revised June 2022

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# Oklahoma Charity Gaming Distributor Tax Return



**BCG-PCG**

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A. Taxpayer:  FEIN  SSN  
(check one, enter number below.)

B. Reporting Period:

C. Due Date:

D. License Number:

E. Amended Return

Distributor Name

Address

City, State, ZIP

F. Out of Business  
Date Out of Business: \_\_\_\_\_  
MM/DD/YY

G. Mailing  
Address Change

G. New Mailing Address:

Address

City, State, ZIP

1. Tax on Faces ..... (Schedule A line 9)	1		
2. Discount..... (Line 1 x 1.0%)	2		
3. OTC Authorized Credit - BCG Tax (Schedule C line 1) ..... (Attach copy of authorization.)	3		
4. Interest.....	4		
5. Penalty.....	5		
6. <b>Total BCG Tax</b> ..... (Add lines 1 - 5.)	6		
7. Tax on Breakopen Tickets and Bingo Equipment ..... (Schedule B line 11)	7		
8. Discount..... (Line 7 x 1.0%)	8		
9. OTC Authorized Credit - PCG Tax (Schedule C line 2) ..... (Attach copy of authorization.)	9		
10. Interest.....	10		
11. Penalty.....	11		
12. <b>Total PCG Tax</b> ..... (Add lines 7 - 11.)	12		
13. <b>Total Amount Due</b> (Line 6 plus line 12.).....	13		

Mandatory inclusion of Social Security and/or Federal Employer's Identification number is required on forms filed with the Oklahoma Tax Commission (OTC) pursuant to 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the OTC.

The information contained in this return and any attachments is true and correct to the best of my knowledge.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Oklahoma Charity Gaming Distributor Tax Return Instructions

### Specific Instructions

- Item A - Check the box next to the type of identification number being used and enter the taxpayer identification number.
- Item B - Enter the month(s) and year for the return.
- Item C - Enter the date the return is due.
- Item D - Enter your License Number.
- Item E - Check box E if this is an amended return.
- Item F - If you are closing your business and this will be your last use tax return, check box F and give the Date Out of Business.
- Item G - Check box G if your mailing address has changed. Enter the new address in item G. **Note:** Changes to location address must be submitted on the Notification of Business Address Change Form BT-115-C, available at [tax.ok.gov](http://tax.ok.gov).

#### Lines 1 and 7

Enter the tax from Schedule A line 9 and Schedule B line 11 on lines 1 and 7 respectively. Enclose Schedules A and B.

#### Lines 2 and 8

If your return is timely filed, compute the discount and enter the amount (1.0% of the tax) on the appropriate line. The total discount, line 2 plus line 8, cannot exceed \$3,300.00 per filing period.

#### Lines 3 and 9

If you have received an authorized credit from the Oklahoma Tax Commission (OTC), enter the amount of that credit on the appropriate line. Attach a copy of the authorization letter.

#### Lines 4 and 10

If your report is postmarked after the due date (item C), interest of 1.25% per month or any portion thereof is due on the net tax (line 1 minus line 3 or line 7 minus line 9). Compute the interest and enter the amount on the appropriate line.

#### Lines 5 and 11

If your report is postmarked more than 30 days from the due date (item C), a penalty of 10% of the tax is due. Compute the penalty and enter the amount on the appropriate line.

#### Lines 6 and 12

This is the total amount of tax less the discount allowed or, if the report is not timely filed, the total amount of the tax plus applicable interest and penalty.

#### Line 13

Enter the total of the amounts on line 6 and line 12. This is the total amount due with your return. Enclose your remittance for this amount.

Once finished, sign and date the return along with Schedules A, B and C and supporting records, and send with the remittance to the address below:

**Oklahoma Tax Commission  
PO Box 26850  
Oklahoma City, OK 73126-0850**

To assist us in processing your return accurately and assure proper credit to your account, send a separate check with each return submitted, and put your Taxpayer Number (item A) on your check.

For assistance, contact the OTC Taxpayer Resource Center at **405.521.3160**.

Mandatory inclusion of Social Security and/or Federal Identification number is required on forms filed with the OTC pursuant to 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the OTC.

The OTC is not required to give actual notice of changes in any state tax law.

# Oklahoma Charity Gaming Distributor Return Schedule A



Mail With Form CG-124

Distributor Name:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below.)	License Number:	Reporting Period:
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## Inventory Reconciliation and Computation of Tax Taxable Bingo and U-Pik-Em Faces Sold

Lines 1 through 9 below apply to bingo paper with Oklahoma seals and U-Pik-Em sets.

Documents supporting this schedule are enclosed in the form of:

Invoice Copies     
  Magnetic Media     
  Both

	Amount	
1. Total Bingo and U-Pik-Em Faces On Hand at End of Previous Reporting Period .....1		
2. Bingo Faces Purchased (Enclose invoices.).....2		
3. U-Pik-Em Faces Purchased (Enclose invoices.).....3		Amount
4. <b>Total Faces Available for Sale</b> .....4 (Total lines 1, 2 and 3.)		
5. Non-Taxable Sales and Disposals of Bingo and U-Pik-Em Faces (Enclose invoice detail and credit memos.)		
Amount		
5a. Net U-Pik-Em Sold to U.S. Government Entities, Indian Tribes/Nations and Out-Of-State Purchasers.....5a		
5b. Net Bingo Faces and U-Pik-Em Sold to Other Distributors.....5b		
5c. Other .....5c		
6. Ending Total of Bingo and U-Pik-Em Faces On Hand at End of Reporting Period.....6		
6a. Includes _____ Taxable Faces Received for Credit (Enclose a copy of original invoices, credit memos, and supporting records.)		Amount
7. <b>Total Faces Not Subject to Tax</b> .....7 (Add lines 5a through line 6.) (Enclose invoices and credit memos.)		
8. <b>Total Faces Subject to Tax</b> .....8 (Line 4 minus line 7)		
		Dollars      Cents
9. <b>Total Tax on Bingo Faces</b> (Enter on line 1 of Form CG-124) .....9 \$ (Line 8 x 1%)		
10. <b>Non-Taxable Sales of Unsealed (Nonconforming) Bingo Faces</b>		
Amount		
10a. To Indian Tribes or Nations (Enclose supporting records.) ..... 10a		
10b. Sold or Transferred Out-Of-State (Enclose supporting records.).. 10b		
10c. Other (Explain. Enclose supporting records.) ..... 10c		

This Schedule must accompany your Monthly Charity Gaming Tax Return.

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# Oklahoma Charity Gaming Distributor Return Schedule B



Mail with Form CG-124

Distributor Name:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below.)	License Number:	Reporting Period:
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## Inventory Reconciliation and Computation of Tax Taxable Breakopen ticket games and charity game equipment sold

Documents supporting this schedule are enclosed in the form of:

Invoice Copies     
  Magnetic Media     
  Both

1. Total Value of Breakopen Tickets On Hand at End of Previous Reporting Period .....	1 \$			
2. Value of Breakopen Tickets Purchased (Enclose manufacturer's invoices.) .....	2 \$			
<b>3. Total Value of Breakopen Tickets Available for Sale</b> .....	<b>3 \$</b>			
4. Value of Nontaxable Breakopen Tickets Sold or Otherwise Disposed of: (Enclose invoice detail and credit memos.)				
4a. Sales to to U.S. Government Entities, Indian Tribes/Nations or Out-Of-State Purchasers.....	4a \$			
4b. Sales to Other Distributors .....	4b \$			
4c. Other .....	4c \$			
5. Total Value of Breakopen Tickets On Hand at End of Reporting Period ..	5 \$			
5a. Includes \$ _____ Retail Sales Value of Taxable Breakopen Tickets Received for Credit (Enclose a copy of original invoices, credit memos and supporting records.)				
<b>6. Total Value of Breakopen Tickets Not Subject to Tax</b> .....	<b>6 \$</b>			
7. Total Retail Sales (Gross Receipts) Value of Breakopen Tickets Subject to Tax .....	7 \$			
8. Total Taxable Bingo Equipment Sales (Enclose invoices.) .....	8 \$			
9. Gross Receipts From Taxable Bingo Equipment Rentals and Leases.....	9 \$			
<b>10. Total Amount Subject to Charity Game Tax</b> .....	<b>10 \$</b>			
(Total of line 7, 8 and 9)				
<b>11. Total Tax on Breakopen Tickets and Bingo Equipment Sales, Rentals and Leases</b> .....	<b>11 \$</b>			
(Line 10 x 10%) (Enter on line 7 of Form CG-124.)				

This Schedule must accompany your Monthly Charity Gaming Tax Return.

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# Oklahoma Charity Gaming Distributor Return Schedule C



Mail with Form CG-124

Distributor Name:	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)	License Number:	Reporting Period:
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**Claim for Credit of Unpaid Charity Games Tax**  
**Bingo, U-Pik-Em Faces, Breakopen Ticket Games and Charity Game Equipment**  
 Enclose copies of the original sales invoices for which this request for credit is made.  
 Documents supporting this schedule are to be attached to the transmittal form.

## 1. Original Invoice Information - Unpaid Tax for Bingo and U-Pik-Em Faces

	Licensed Organization	ABLE License Number	Invoice Number	Invoice Date	Total Faces	Tax Amount
a.						
b.						
c.						
d.						
e.						
f.						
g.						
h.						

Total Faces

**1. Total Amount of Unpaid Tax for Bingo and U-Pik-Em Faces** (Enter on line 3 of Form CG-124.) .... 1

## 2. Unpaid Tax On Breakopen Ticket and Charity Games Equipment

	Licensed Organization	ABLE License Number	Invoice Number	Invoice Date	Total Retail Value	Tax Amount
a.						
b.						
c.						
d.						
e.						
f.						
g.						
h.						

Total Retail Value

**2. Total Amount of Unpaid Tax On Breakopen Ticket and Charity Games Equipment** ..... 2   
 (Enter on line 9 of Form CG-124.)

# Charity Gaming Distributor Return Schedule C Instructions

## General Instructions

This schedule summarizes the claim you are making for charity games tax on Bingo faces, U-Pik-Em faces, Breakopen ticket games and charity games equipment during the specified period. The form is a worksheet and summary of all the invoices to licensed and exempt charity games entities on which you have paid the tax to the Oklahoma Tax Commission (OTC) but never received from the entity. Copies of the original invoices bearing the statement of nonpayment of the tax **must be attached** to the transmittal form. The result of this worksheet is brought forward to line 3 and line 9 of the Distributor's Oklahoma Charity Gaming Tax Return Form CG-124. The entire tax return, including Schedules A, B and C must be submitted monthly with the required supporting documents to the OTC.

## Specific Instructions

- Lines 1a - 1h: Report on these lines the licensed organization, their ABLE license number, the original invoice number, the invoice date and total number of faces sold on that invoice.
- Total Faces: Total amount of Bingo and U-Pik-Em faces summed from the total faces columns.
- Line 1 Total: Total amount of Bingo and U-Pik-Em faces summed from the tax amount column. The value reported here is the total of all the unpaid tax for Bingo and U-Pik-Em faces for which you are claiming a credit on this return. It should be carried forward to Line 3: OTC Authorized Credit line (BCG Tax) on Form CG-124 - Oklahoma Charity Gaming Distributor Tax Return.
- Lines 2a - 2h: Report on these lines the licensed organization, their ABLE license number, the original invoice number, the invoice date and Total Retail Value of Breakopen tickets (tabs) and charity games equipment on the invoice.
- Total Retail Value: Total retail value of Breakopen tickets (tabs) and charity gaming equipment summed from the Total Retail Value columns.
- Line 2 Total: Total amount of Breakopen tickets (tabs) and charity gaming equipment tax summed from the Tax Amount column. The value reported here is the total of all the unpaid tax for Breakopen tickets (tabs) and charity gaming equipment for which you are claiming a credit on this return. It should be carried forward to line 9: OTC Authorized Credit (PCG Tax) on Oklahoma Charity Gaming Distributor Tax Return Form CG-124.

Be sure to attach copies of the invoices for which the tax was not paid and you are claiming on this schedule. Your credit **cannot** be processed without these copies.