



NOTIFICATION OF INTENT TO ENGAGE IN EXEMPT CHARITABLE GAMING

*This form must be submitted **at least 30 days** prior to your organization's intended start of its charitable gaming activity. Complete this form only if your organization intends to conduct bingo, raffles, or charity fundraising events (e.g., fairs, festivals, or carnivals) and the **gross receipts from charitable gaming do not exceed \$25,000** in a calendar year. Do not complete this form if your organization intends to conduct charitable gaming involving charity game tickets ("pulltabs") or a special limited charity fundraising event.*

QUALIFICATIONS FOR EXEMPTION

1. (a) Does your organization have one of the following 501(c) tax-exempt designations from the Internal Revenue Service? (This also includes organizations that are covered by a group ruling.) Check which type of tax-exempt status your organization has and **attach a copy of the letter or legal document issued by the IRS granting your organization's tax-exempt status.**

☐ Yes ☐ No

If yes, under which section does your organization possess a tax-exempt status?

☐ 501(c)3 ☐ 501(c)4 ☐ 501(c)8 ☐ 501(c)10 ☐ 501(c)19

OR

(b) Is your organization organized within the Commonwealth of Kentucky as a common school, institution of higher learning, or a state college or university? (*Note: this does not include organizations that are merely affiliated with a school, such as a PTO, PTA, or booster club.*)

☐ Yes ☐ No

If "Yes," which of the following describes your organization?

- ☐ A common school as defined in KRS 158.030
☐ An institution of higher education as defined in KRS 164A.305
☐ A state college or university as defined in KRS 164.290

2. Has your organization been established and continuously operating within the Commonwealth of Kentucky for charitable purposes, other than the conduct of charitable gaming, for a period of three (3) years prior to submitting this application?

☐ Yes Month & Year of Establishment: _____
☐ No

3. Has your organization operated for charitable purposes from an office or place of business in the Kentucky county where it proposes to conduct charitable gaming for at least one (1) year prior to submitting this application?

☐ Yes Month & Year of Establishment: _____ County: _____
☐ No

If your organization did not answer "Yes" to questions 1, 2, AND 3 above, your organization is not eligible to conduct charitable gaming.

CHARITABLE ORGANIZATION INFORMATION

Information provided in this section may be available to the public on the Office's website or through open records requests.

4. Has your organization ever held a Kentucky charitable gaming license or certificate of exemption?
☐ Yes ☐ No
If yes, provide the license or exemption number: ORG_____ or EXE_____
5. Organization's Federal Employer Identification Number: _____
6. Organization's Name: _____
- Physical Address (Cannot be a P.O. box): _____
- City: _____ State: _____ ZIP Code: _____ County: _____
- Mailing Address (If different from physical location): _____
- City: _____ State: _____ ZIP Code: _____ County: _____
- Email Address: _____ Website URL (optional): _____
- Telephone: (____) _____

CONTACT PERSON

7. Provide the following information for the person who will direct the management of the organization with respect to the conduct of charitable gaming.
- Name: _____ Title/Position: _____
- Home Address: _____
- City: _____ State: _____ Zip Code: _____ County: _____
- Email Address: _____ Telephone: (____) _____

GAMING INFORMATION

8. Type of charitable gaming to be conducted:
☐ Bingo ☐ Non-Cash Wheel Games ☐ Raffles ☐ Charity Fundraising Events
9. Location where your organization plans to conduct its charitable gaming activity:
- Physical Address: _____
- City: _____ State: _____ ZIP: _____ County: _____

REASONABLE PROGRESS TOWARD CHARITABLE PURPOSE

10. Provide an explanation of how your organization has made reasonable progress toward accomplishing its charitable purpose. Kentucky law defines “reasonable progress” as “the regular and uninterrupted **conduct of activities within the Commonwealth or the expenditure of funds within the Commonwealth** to accomplish relief of poverty, advancement of education, protection of health, relief from disease, relief from suffering or distress, protection of the environment, conservation of wildlife, advancement of civic, governmental, or municipal purposes, or advancement of those purposes delineated in KRS 238.505(3).” Answer part (a), (b), or both.

(a) Describe the activities your organization has conducted in Kentucky to accomplish its charitable purpose over the last three years. _____

(b) Provide a list of your organization’s expenditures of funds in Kentucky to accomplish its charitable purpose.

Type of Expenditure	Financial Year 20_ (One Year Prior)	Financial Year 20_ (Two Years Prior)	Financial Year 20_ (Three Years Prior)
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

NOTICES TO EXEMPT ORGANIZATIONS

(1) Organizations that conduct charitable gaming pursuant to an exemption shall comply with all provisions of KRS Chapter 238 related to the conduct of charitable gaming, except for payment of the charitable gaming fee required by KRS 238.570 and the quarterly reporting requirements of KRS 238.550(7). See KRS 238.535(2)(a).

(2) Exemptions are automatically renewed each year on January 1. Prior to January 31 of each year, an exempt organization **must submit an annual financial report** on Form CG-FIN-EXE related to the previous year's exempt charitable gaming activity. **Your organization's exemption will be automatically rescinded if your organization fails to file this report.** See KRS 238.535(2)(b), KRS 238.535(3), and KRS 238.535(5).

(3) Organizations whose gross receipts exceed \$25,000 in a calendar year must contact the Office immediately after exceeding the \$25,000 limit to apply for a full charitable gaming license retroactive to the date gross receipts exceeded \$25,000. See KRS 238.535(7).

CERTIFICATION

I certify, under penalty of perjury, that I am an officer authorized by the applicant to submit this notice to the Office. I have examined this document, including any accompanying material, and all information submitted is, to the best of my knowledge and belief, true and correct. I further certify that the applicant agrees to comply with all applicable laws and administrative regulations regarding charitable gaming in the Commonwealth of Kentucky.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Instructions: Submit the completed original form, including all required attachments, along with the \$25.00 fee made payable to "Kentucky State Treasurer" to:

**Kentucky Horse Racing & Gaming
Office of Charitable Gaming
4047 Iron Works Parkway
Lexington, KY 40511
Email: dcg.accounting@ky.gov
Fax: (502) 573-6625**

If you have questions or need assistance completing this application, please call the Licensing Branch at (502) 573-5528 or toll-free in Kentucky, (800) 729-5672. Visit the Office's website at: dcg.ky.gov

Applicant Checklist: Before submitting the application, make sure you have:

- ☐ Answered all questions;
- ☐ Enclosed payment of the \$25 application fee;
- ☐ Enclosed a copy of proof of the organization's tax exempt status, if applicable; and
- ☐ Enclosed all other necessary attachments, if applicable.

Notice: Exempt organizations should notify the Office as soon as possible of any change regarding the information provided in this form.