

Lawful Gambling Manufacturer Instructions

Includes Instructions for Submitting the Monthly Inventory Sales File.

For Lawful Gambling Tax laws, see Minnesota Statutes, Chapter 297E at www.leg.state.mn.us.

What's New

New game types. We have updated the monthly inventory sales file to include a new game type, sports-themed tipboards (SB). Use the new game type SB and transaction code 01 for sports-themed tipboards. See Monthly Inventory Sales File Instructions on page 2 for more detail.

Reminders

Electronic Bingo. Use game type EB and transaction codes 32, 34, and 37 for electronic bingo.

Electronic Pull-tabs. Use game type EP and transaction codes 04, 07, and 09 for electronic pull-tabs.

Transaction Codes and Game Types. Use the correct game type and transaction code when you submit your file. See Monthly Inventory Sales File Instructions on page 2 for more detail.

Barcodes for Electronic Pull-tab Games. Electronic pull-tab games do not require physical barcode labels.

Submit Files Through e-Services. When you submit your file through our e-Services system, you can view the file status, send web messages, and view letters.

Amend Returns. To amend a return, resubmit the entire file with any necessary corrections and check the Amend checkbox.

Gambling Equipment. Do not include leased gambling equipment in your file.

Bingo Paper and/or Gambling Equipment. If you sell bingo paper and/or gambling equipment, you are required to report your sales invoices with your inventory sales files.

Part Master File. The Gambling Control Board sends part master files to the Department of Revenue. You are required to provide additional information to the Gambling Control Board when you request approval of "new" game(s).

Manufacturers are required to provide the following additional information:

- manufacturer ID (two alpha characters)
- manufacturer's license number
- cost per play

- part number that is printed on the barcode
- Department of Revenue's game type code
- ideal gross receipts
- ideal prizes
- packages per game

Note: The barcoded part number is not the same as the form number. The barcoded part number submitted to and approved by the Gambling Control Board must match the barcoded part number on all future sales invoices.

Invoices. Use the same format for electronic bingo and electronic pull-tabs that you use for paper bingo and paper pull-tabs.

Credit Memos. You are required to report games returned from distributors or Indian Tribes.

Game Identifiers. You must include three unique pieces of data in your game identifiers:

- the manufacturer ID assigned by the department
- the part number approved by the Gambling Control Board
- the serial number

These three pieces of data allow us to track the inventory from sale to close of the game.

License Number. Your license number must be registered with the Department of Revenue. If an incorrect license number is entered in your file, it will be rejected. The license number should contain three digits and is assigned to you by the Gambling Control Board.

Duplicate Files. If you receive an error message stating that your file was a duplicate, check the filing status of your previous file to see if it was Completed or Rejected. If it was completed, you do not need to resubmit. If it was rejected, you need to make any necessary corrections to the file and resubmit. Do not check the Amend checkbox. Your original file was never accepted and does not exist in our system.

Rejected Files. If you receive an error message stating that your file was rejected, make any necessary corrections to the file and resubmit. Do not check the Amend checkbox. Your original file was never accepted and does not exist in our system.

Definitions

Gambling Product

"Gambling product" means bingo hard cards, bingo paper sheets, linked bingo paper sheets, or electronic linked bingo games; pull-tabs; electronic pull-tab games; tipboards; sports-themed tipboards; paddletickets and paddleticket cards; raffle tickets; or any other ticket, card, board, placard, device, or token that represents a chance, for which consideration is paid, to win a prize. (Minnesota Statute 297E.01, subd.7)

Gambling Equipment

Gambling equipment means bingo hard cards or paper sheets, including linked bingo paper sheets; paper and electronic pull-tabs, jar tickets, paddletickets and paddleticket cards, tipboards, sports-themed tipboards, and tipboard tickets, promotional tickets that mimic a pull-tab or tipboard, application software and computer programs provided by a licensed manufacturer in the production, play and reporting of board-approved electronic pull-tab games or electronic bingo games, raffle boards, bingo placards, paddlewheels, paddlewheel tables, devices for selecting bingo numbers, electronic bingo and pull-tab devices, pull-tab dispensing devices, and programmable electronic devices that have no effect on the outcome of a game and are used to provide a visual or auditory enhancement of a game. (M.S.349.12, subd. 18)

File Validation. Prior to sending your XML file, validate your file against the schema to determine if errors exist. A common schema validation error is Game cost which is not required for the sale of Indian Games.

Game type validation. Remember to include the correct game type in your file. Your file may be rejected if you fail to do so.

Number of Bingo Sheets. You must include the number of bingo sheets for all forms of paper bingo in the inventory sales file under Number of Sheets.

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Ideal Gross Receipts and Ideal Prizes. You must report the ideal gross receipts and ideal prizes for bingo placards with paper attached in the inventory sales file under Ideal Gross Receipts and Ideal Prize. For all other forms of paper bingo, the Ideal Gross Receipts and Ideal Prize field is not required.

Before You Start

You need a federal tax ID number, Minnesota tax ID number, and a license number. You must provide these numbers on all monthly inventory sales files you submit to the department.

Federal Tax ID Number. Your federal ID number is also known as your federal employer identification number (FEIN), and is used to identify a business entity. If you do not have one, you can apply on the IRS website at www.irs.gov (search for employer ID number) or call 1-800-829-4933.

Minnesota Tax ID Number. Your Minnesota Tax ID number is the seven-digit number assigned to you when you register with the Department of Revenue. If you do not have one, register for one online at www.revenue.state.mn.us or call 651-282-5225 or 1-800-657-3605.

License Number. Your Minnesota license number is a three-digit number assigned to you when you register and apply with the Minnesota Gambling Control Board. If you do not have one, apply for one by contacting the Minnesota Gambling Control Board at 651-639-4000.

Manufacturer ID. The Department of Revenue will assign a Manufacturer ID. The Manufacturer ID contains two alpha characters that are used to identify games sold by your company. This manufacturer ID must be reported on all future barcodes.

Who is required to file?

If you sold gambling product or gambling equipment in Minnesota during the month, you are required to electronically file an inventory sales file to report all sales and credits of gambling products and gambling equipment for bingo paper or placards, paddletickets, pull-tabs, raffles or raffle boards, tipboards, sports-themed tipboards, electronic linked bingo and electronic pull-tabs (M.S. 297E.01, subd. 7 and M.S. 349.12, subd. 18).

Due Dates and Extensions

The regular due date for electronically filing your monthly inventory sales file is the 20th day of the following month. For example: Your June monthly inventory sales file is due July 20.

When the due date falls on a Saturday, Sunday or legal holiday, monthly inventory sales files received by the next business day are considered timely.

If we receive your inventory sales file late, we will notify the Gambling Control Board.

If you cannot file your inventory sales file by the regular due date, contact the department.

Monthly Inventory Sales Files Instructions

All licensed gambling manufacturers conducting business in Minnesota must submit an inventory sales file to report all games and equipment sold to Minnesota distributors and/or Indian Tribes during the month.

You must submit the file in an XML format using our standards and requirements. If you do not follow our standards and requirements, we will reject the file.

The schema file is available on our website. Go to www.revenue.state.mn.us and enter **manufacturer** in the Search box then select Manufacturer Requirements.

Manufacturer credit memos. You must report games returned from distributors and Indian Tribes by using the correct transaction code on the file for the month the credit memo was issued. Distributors do not report to the department games they returned to you.

Use the following transaction codes and schema key when you complete the inventory files.

Transaction Codes

01 = Manufacturer sold a lawful gambling game (paddlewheel, tipboard, sports-themed tipboard, raffle board, or paper pull-tab) to a licensed distributor. Use this code with lawful gambling as the business type.

04 = Distributor returned an unplayed electronic pull-tab game to the manufacturer. Use this code with lawful gambling as the business type.

05 = Distributor returned a lawful gambling game (paddlewheel, tipboard, sports-themed tipboard, raffle board, or paper pull-tab) to manufacturer. Use this code with lawful gambling as the business type.

07 = Distributor returned a defective electronic pull-tab game to a licensed distributor. Use this code with lawful gambling as the business type.

08 = Distributor returned a defective lawful gambling game (paddlewheel, tipboard, sports-themed tipboard, raffle board, or paper pull-tab) to manufacturer. Use this code with lawful gambling as the business type.

09 = Manufacturer sold electronic pull-tab game to a licensed distributor. Use this code with lawful gambling as the business type.

31 = Manufacturer sold bingo paper or placard to a licensed distributor or Indian Tribe. Use the code with the appropriate business type. If a distributor purchased bingo paper, please use this code with lawful gambling as the business type. If an Indian Tribe purchased the bingo paper, please use this code with Indian Tribal as the business type.

32 = Manufacturer sold electronic bingo game to a licensed lawful gambling organization. Use this code with lawful gambling as the business type.

34 = Licensed lawful gambling organizations returned unplayed electronic bingo game to a manufacturer. Use this code with lawful gambling as the business type.

35 = Distributor or Indian Tribe returned bingo paper, placard, or electronic bingo game to manufacturer. Use the code with the appropriate business type. If a distributor returned bingo paper, placard, or electronic bingo game, please use this code with lawful gambling as the business type. If an Indian Tribe returned bingo paper, placard, or electronic bingo game, please use this code with Indian Tribal as the business type.

37 = Licensed lawful gambling organization returned defective electronic bingo game to a manufacturer. Use this code with lawful gambling as the business type.

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38 = Distributor or Indian Tribe returned defective bingo paper, placard, or electronic bingo game to manufacturer. Use the code with the appropriate business type. If a distributor returned defective bingo paper, placard, or electronic bingo game, please use this code with lawful gambling as the business type. If an Indian Tribe returned defective bingo paper, placard, or electronic bingo game, please use this code with Indian Tribal as the business type.

71 = Manufacturer sold an Indian Tribal game (paddlewheel, tipboard, sports-themed tipboard, raffle board, or pull-tab (paper or electronic) to a distributor or Indian Tribe. Use this code with Indian Tribal as the business type.

75 = Distributor or Indian Tribe returned an Indian Tribal game (paddlewheel, tipboard, sports-themed tipboard, raffle board, or pull-tab (paper or electronic) to manufacturer. Use this code with Indian Tribal as the business type.

78 = Distributor or Indian Tribe returned an Indian Tribal defective game (paddlewheel, tipboard, sports-themed tipboard, raffle board, or pull-tab (paper or electronic) to manufacturer. Use this code with Indian Tribal as the business type.

81 = Manufacturer sold promotional game to distributor. Use this code with promotional game as the business type.

85 = Distributor returned unplayed promotional game to manufacturer. Use this code with promotional game as the business type.

88 = Distributor returned defective promotional game to manufacturer. Use this code with promotional game as the business type.

51 = Manufacturer sold gambling equipment to distributor. Use this code with the appropriate business type. Example: If an exempt organization purchased gambling equipment, please use this code with exempt organization as the business type.

55 = Distributor returned unused gambling equipment to manufacturer. Use this code with lawful gambling as the business type.

58 = Distributor returned defective gambling equipment to manufacturer. Use this code with lawful gambling as the business type.

61 = Manufacturer sold gambling supplies to distributor. Use this code with lawful gambling as the business type.

65 = Distributor returned unused gambling supplies to manufacturer. Use this code with lawful gambling as the business type.

68 = Distributor returned defective gambling to manufacturer. Use this code with lawful gambling as the business type.

Schema Key

- a. Business Type: Select the “Business Type” based on the type of game you are manufacturing. If you are manufacturing:
 - games defined as a promotional game, select the promotional game for business type;
 - games defined as an Indian Tribal game, select Indian Tribal for business type;
 - all other games that are approved by and meet the requirements of the Minnesota Gambling Control Board, select lawful gambling for business type.
- b. Game Type: B = bingo, P = pull-tabs, T = tipboards, PW = paddlewheels, PL = bingo placard, RB = raffle board, PR = promotional games, GE = gambling equipment, EB = electronic bingo, EP = electronic pull-tabs, SB = sports-themed tipboards, and OS = other gambling supplies
- c. Bingo Paper Type: BO = break open paper, LB = linked bingo paper, FI = fill in paper, RB = regular bingo paper

Amending an Inventory Sales File

To report changes to a monthly inventory sales file, submit an amended file. **Be sure to indicate the month and year you are amending in the file name.**

Resubmit the entire file with the necessary correction and check the Amend box.

Electronically File with e-Services

In order to upload your files you must:

- be registered with the department
- set up a lawful gambling manufacturer user account in e-Services
- use the schema file provided by the department

Note: You cannot attach a file over 10MB. If it exceeds 10MB, you need to zip your file before you attach it.

To upload your file, go to our website:

1. Select the e-Services Login for Businesses button in the upper right corner of the screen.
2. Enter your username and password and select Login.
3. In the Accounts tab, select Manufacturer.
4. Select Upload inventory sales file located under I Want To.
5. Select the filing period.
6. Select Add Attachment.
7. Enter the file name in the Description field. Use your manufacturer name, three-digit license number, and month and year of filing period. For example, pulltab_king_000_mar_2018.
8. Upload the file and complete the remaining steps as directed.

You will receive an email to notify you if your file was accepted or rejected.

Closing Your Business

If you close your business, you must contact the Department of Revenue Lawful Gambling Tax Unit.

Information and Assistance

Website: www.revenue.state.mn.us

Email: lawfulgambling.taxes@state.mn.us

Phone: 651-297-1772

weekdays 8 a.m. to 4:30 p.m.

This information is available in alternate formats.