

# Annual Certified Physical Inventory and Cash Count by Site

Use this form to record the site inventory of games in play and unplayed games, as well as the cash count for all forms of gambling. Use a separate form for each site.

<b>Print or Type</b>		Federal ID Number	Minnesota Tax ID Number	License Number
	Organization Name	Site Name and Permit Number	Date Taken	Fiscal Year End (mm/dd/yyyy)

<b>Barcoded Games (pull-tabs, tipboards and paddlewheels)</b>	<b>Part 1</b> <i>(Must be completed by two individuals not involved with the gambling operation or by a CPA)</i>		
	<b>Manufacturer ID</b>	<b>Part Number</b>	<b>Serial Number</b>

<b>Cash Count</b>	<b>Part 2</b>
	Total of all cash counted for all forms of gambling .....

<b>Bingo</b>	<b>Part 3</b>
	Was paper bingo conducted at this site? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, then attach a copy of Form LG903 ( <i>Physical Inventory/Bingo Paper Monthly Summary</i> ) for the organization's fiscal year-end.

<b>Sign Here</b>	<i>I declare that the information provided is correct and complete to the best of my knowledge and belief.</i>		
	Signature of Individual or CPA who Completed Part 1 ( <i>required</i> )	Title	Date
	Signature of Second Individual ( <i>required if not conducted by a CPA</i> )	Title	Date

**Individuals or CPA who completed Part 1:** Provide the completed and signed Form INV to the organization's CEO or gambling manager.  
**CEO or gambling manager:** Attach Form INV and Form LG903, if required, to Form CI and mail to:  
 Minnesota Revenue, Mail Station 3350, St. Paul, MN 55146-3350.  
 Phone: 651-297-1772.



# Form INV Instructions

---

## **All organizations must annually complete and submit a separate Form INV to record the certified physical inventory and cash count for each site.**

A certified physical inventory of all sites must be taken within 30 days of the organization's fiscal year-end.

The certified physical inventory must be completed by:

- two members, officers or employees of the organization who are not directly involved in the organization's gambling activities, and have been appointed by the organization's board; or
- an independent certified public accountant (CPA).

The individuals who conduct the physical inventory must certify that the information is correct.

Submit the completed Form INV, *Annual Certified Inventory and Cash Count by Site*, to the chief executive officer (CEO) or gambling manager as soon as possible after the form has been completed. The organization has 30 days from its fiscal year-end to complete and submit to the Department of Revenue the necessary reporting forms, including Form INV for each site.

## How to File

### Part 1

Part 1 must be completed by two individuals of the organization who are not directly involved with the gambling operation or by an independent CPA.

Record all paper pull-tab games, tipboard games, raffle board games, and paddleticket pads in your possession at the time the inventory is taken that have not been reported as played on Form G1, *Lawful Gambling Monthly Tax Return*. **This includes games in play.** Report each game by barcode data (manufacturer ID, part number and serial number).

**Note:** You do not need to record electronic pull-tab games.

### Part 2

Part 2 may be completed by a member of the organization directly involved with the gambling operation.

Record the total cash count for all forms of gambling at each site.

### Part 3

Part 3 may also be completed by a member of the organization directly involved with the gambling operation.

Check the box to indicate if you conducted paper bingo at the site.

If you conduct paper bingo, attach a copy of the LG903 (*Physical Inventory/Bingo Paper Monthly Summary*) for the fiscal year-end, for each site. LG903s are used to record the physical inventory at the end of the month.

**Note:** You must include Form INVs for each site and Form LG903s for each site that conducted paper bingo in order for the Annual Certified Physical Inventory and Cash Count Summary to be complete.

## Signatures

The two individuals or the CPA who conducted the inventory must sign the form certifying the information is correct.

The individual who completes Parts 2 and 3 does not need to sign this form.

## Questions?

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [lawfulgambling.taxes@state.mn.us](mailto: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.