

## Schedule ER — Lawful Gambling Tax Credit for Exempt Raffles

Use this schedule to claim a tax credit for conducting an exempt raffle. You may conduct tax-exempt raffles if the net proceeds are used exclusively to help relieve the effects of poverty, homelessness or disability for an individual or family. **This credit is nonrefundable.**

Organization Name	Federal ID Number (FEIN)	Minnesota Tax ID Number	License Number	Month/Year Reported

Receipts/Credit	1	Gross receipts for exempt raffles .....	1	_____
	2	Prizes awarded for exempt raffles .....	2	_____
	3	Net receipts ( <i>subtract line 2 from line 1; the result cannot be more than Form G1, line 2C</i> ) .....	3	_____
	4	Exempt raffle tax credit ( <i>multiply line 3 by 8.5% [.085]</i> ). Also enter the result on Form G1, line 16 .....	4	_____

**IMPORTANT NOTE!** You must document, in the monthly meeting minutes, the recipients of all exempt raffle proceeds *prior* to the raffle being conducted. You must donate the proceeds from the gambling account *directly* to the individual or family.

**Attach this schedule to Form G1 in the order prescribed in the instructions.**