

Record Retention for Barcoded Game Remnants

Lawful Gambling Tax Fact Sheet 1

Licensed organizations that conduct lawful gambling are required to keep barcoded game remnants after games are played (in addition to their other tax records).

How long do I need to keep played barcoded game remnants?

You must keep all gambling-related records for at least 3.5 years, matching the general 3.5 years we have to audit your tax returns. The retention period starts on the due date of the return on which you reported the game, or the date you filed that return, whichever is later.

Example 1 – Return filed on time: If you report a game on your May 2022 return and file that return by the due date (June 20), the retention period begins June 20, 2022, and ends December 20, 2025.

Example 2 – Return not filed on time: If you report a game on your May 2022 return, but file the return late on November 20, 2022, the retention period begins on November 20, 2022, and ends May 20, 2026.

You can destroy the games after the 3.5 year retention ends by shredding, burning, or soaking them.

What remnants do I need to keep for barcoded games?

You must keep pull-tabs, tipboards, paddlewheels, and raffle boards, including all:

- Unsold tickets
- Winning tickets
- Prize receipts
- Game flares
- Game tracking sheets

Why do I need to keep played game remnants?

You need to keep these games because they are tax records and the basis for your tax returns. We may inspect the games to verify that you reported them correctly.

Where should I keep the games and records?

Keep the games in a dry and secure location that is convenient for the gambling manager to access. Do not store the game remnants in an area where they might get damaged.

Do I still need to keep the records after an audit?

Yes. Your organization must retain its records for the entire 3.5 year retention period regardless of any recent audits or compliance reviews. This includes any visit by Revenue, the Minnesota Gambling Control Board, Department of Public Safety, IRS, or any other agency.

What happens if played game remnants are lost, missing, or destroyed before the retention period ends?

Contact us. We may assess tax based on the difference between the ideal net receipts of the game and the value of the net receipts reported on your tax return. “Ideal net receipts” is the amount you would receive if all tickets were sold and all prizes were paid.

Game Retention Schedule

Find the month and year the game was reported on the tax return to determine when you can destroy it.

Month and Year Reported	2019	2020	2021	2022	2023	2024	2025
January	8/20/2022	8/20/2023	8/20/2024	8/20/2025	8/20/2026	8/20/2027	8/20/2028
February	9/20/2022	9/20/2023	9/20/2024	9/20/2025	9/20/2026	9/20/2027	9/20/2028
March	10/20/2022	10/20/2023	10/20/2024	10/20/2025	10/20/2026	10/20/2027	10/20/2028
April	11/20/2022	11/20/2023	11/20/2024	11/20/2025	11/20/2026	11/20/2027	11/20/2028
May	12/20/2022	12/20/2023	12/20/2024	12/20/2025	12/20/2026	12/20/2027	12/20/2028
June	1/20/2023	1/20/2024	1/20/2025	1/20/2026	1/20/2027	1/20/2028	1/20/2028
July	2/20/2023	2/20/2024	2/20/2025	2/20/2026	2/20/2027	2/20/2028	2/20/2028
August	3/20/2023	3/20/2024	3/20/2025	3/20/2026	3/20/2027	3/20/2028	3/20/2028
September	4/20/2023	4/20/2024	4/20/2025	4/20/2026	4/20/2027	4/20/2028	4/20/2028
October	5/20/2023	5/20/2024	5/20/2025	5/20/2026	5/20/2027	5/20/2028	5/20/2028
November	6/20/2023	6/20/2024	6/20/2025	6/20/2026	6/20/2027	6/20/2028	6/20/2028
December	7/20/2023	7/20/2024	7/20/2025	7/20/2026	7/20/2027	7/20/2028	7/20/2028

Note: This retention schedule applies only to returns filed by the due date. If your organization files a return past the due date, you must calculate the retention period based on the date you filed the return. This retention schedule is also subject to changes that may occur due to revised or new legislation.
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