



Guidelines for Small Games of Chance Annual Club Licensee Reporting

To file your annual club licensee reports with the Department of Revenue, visit the [Small Games of Chance Electronic Reporting System](#). You can also find additional information on small games of chance by visiting www.revenue.pa.gov and using the search tool to search for “Small Games of Chance.”

When using the Small Games of Chance Electronic Reporting System, the first step is to create an e-Signature user name and password by clicking the ‘Register’ button near the bottom of the login page. **Note:** If you have an existing e-Signature account established with the department, you may use it to log into the system; it is not necessary to create a second account.

- Next, review and click ‘I Agree’ to the e-Signature Agreement.
- You will be required to create a User ID and Password following the guidelines provided on the screen.

After you’ve created your e-Signature User ID and Password, log in and select “Enter Report” from the left menu. You will be required to provide the following unique key identifiers:

- Enter FEIN/SSN and select the type in the dropdown box
- Games of Chance License Number (provided by county treasurer for the year for which you are filing)
- LID Number (Liquor License Identification Number provided by PLCB)
- Reporting Year
- County of entity
- Municipality of entity

Note: These unique identifiers must be entered exactly the same way each time you log into the reporting system in order to access your saved-in-progress report.

Next, you will be required to enter the following demographic information:

- Name of Organization
- Games of Chance License Expiration Date
- Address
- Contact person for the organization, email address and contact phone number
- Name of individual filing the report, title and phone number



Section 1, W-2G Reporting – The following W-2G requirements are needed:

- Total number of W-2G forms issued
- Total gross winnings for all games of chance reported on W-2G forms

Section 2, Annual Reporting Totals of Games and Proceeds – In this section you will enter games of chance completed during each operating week. The required fields are as follows:

- Week begin date
- Week end date
- Type of game
- Gross Revenue
- Total Expenses
- Total Prizes
- Proceeds

After entering itemized games of chance, clubs are required to report whether total proceeds were \$40,000 or less for the prior calendar year. This determines if a \$20,000 deduction is applied to the total amount of proceeds from the reporting period before the system calculates the breakdown of 60% public interest proceeds and 40% club licensee proceeds.

Section 3, Distribution of Proceeds for Public Interest Purposes and Club Expenses per ACT 118 of 2020

Note: Beginning November 25, 2020, Act 118 of 2020 allows club licensees to utilize all proceeds received from small games of chance for operating expenses beginning with the 2020 calendar year through a period of one year after the termination of either: (1) The proclamation of disaster emergency issued by the Governor on March 6, 2020; (2) A declaration of disaster emergency related to COVID-19 that is issued after March 6, 2020.

In this section, clubs will report distribution of proceeds for public interest and club expenses per ACT 118 of 2020. Please note the following information is required:

- **Date Distributed:** Enter the date the proceeds were distributed for public interest purpose or used for club expenses per ACT 118 of 2020.
- **Name of Recipient or itemized operating expense:** Enter the name or itemized expense to which the proceeds were paid.
- **Amount:** Enter the amount of proceeds distributed to the recipient or operating expense



- **Total:** The total amount of proceeds used for public interest purposes or operating expense per ACT 118 of 2020.

Please note: Per ACT 118 of 2020, all operating expenses used must be individually itemized and characterized. You must add “DE” for Disaster Emergency next to the expense in the column “Name of Recipient/Itemized Operating Expense. Here are examples:

- DE - \$10,000 for repairs to roof
- DE - \$5,000 to cover payroll expenses of club employees
- DE - \$2,000 for mortgage
- DE - \$200 for electric bill

Section 4, Club Licensee Proceeds Expense Report – Section 4 is where clubs report the amount of proceeds used for club expenses or set aside for a public interest purchase or projects. The following information is required:

- Total amount of proceeds used for expenses
- Total amount of proceeds set aside for purchase or project

Section 5, Expenditures of Amount Set-Aside for Public Interest Purchase or Projects – In this section, clubs will report expenditures of proceeds that had been set aside for public interest purchases or projects. The following information is required:

- Date of expenditure
- Description of the purchase or project
- Amount expended

Note: If clubs have no expenditures to report, they may advance to the end of the report.

The Department of Revenue advises clubs to review their reports thoroughly before submitting to the department. Once submitted, reports can be amended at any time by entering the required unique identifiers mentioned above and retrieving your submitted report.

For further information on small games of chance annual club licensee reporting, visit the department’s website at www.revenue.pa.gov or email the department’s Miscellaneous Tax Section at RA-SGOC@pa.gov.