

**INDIANA GAMING COMMISSION
CHARITY GAMING DIVISION**

Revised July 2011

Allowable Expenses

Indiana Code 4-32.2-5-3 (a) states that all net proceeds from an allowable event may be used only for the lawful purposes of the qualified organization. Below is a list of items for which charity gaming funds may be used. Expenses must be related to the purpose of the organization as outlined in the organization's constitution or by-laws. This list may not be all inclusive. **Other expenses not listed below are to be approved by the Commission.**

Donations of money given to an individual or organization must be by check written directly from the organization's charity gaming account. Items (clothing, food, house wares) donated to an individual or organization must be purchased by check written directly from the charity gaming account. You must have a receipt to verify the expense and to whom the item(s) was donated. If you are reimbursing an individual, a receipt must be obtained from that individual and payment must be issued by check from the charity gaming account.

Funds from the charity gaming account can not be transferred to other financial accounts.

- Donations of money or items issued to organizations or individuals
- Mortgage/Rent Payments
- Property tax
- Insurance on building where organization is located and/or where the organization conducts gaming
- Utilities – Electric, Water, Gas, Telephone, Internet, does not include cable television
- Maintenance – Inside and outside – including, but not limited to, expenses such as snow and trash removal, lawn care, etc...
- Remodeling/Improvements (this does not include improvements specific to the Bar, Kitchen or Restaurant areas)
- Security systems and monitoring. An organization may employ not more than three (3) nonmember Indiana law enforcement officers or private detectives properly licensed in Indiana to perform security services during an allowable event. An organization may not use more than three (3) security personnel unless the organization has prior written approval of the executive director or the executive director's designee.
- Contracts for janitorial services, but not janitor salaries
- Monthly Tax Return for Wagers, Federal Form 730
- Occupational Tax and Registration Return for Wagering, Federal Form 11-C
- Attorneys retained for the organization's creation or for charity gaming related issues
- CPA's/Accountants – Specific to charity gaming related issues

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Allowable Expenses

- Charity gaming equipment, supplies and devices
- Charity gaming license fees
- Charity gaming specific printing , such as newspapers postings, advertisements or flyers
- Travel and lodging to and from charity gaming informational seminars
- Travel and lodging by specific members, if required by the organization's constitution or bylaws to attend such meetings

Expenses Not Allowed

- Salaries
- Taxes – employee federal, state or county withholding taxes, sales tax, etc
- Alcoholic Beverage Taxes
- Alcohol, Beer, Wine, etc.