

# **INSTRUCTIONS FOR FORM WV/RAF-1 (APPLICATION FOR CHARITABLE RAFFLE LICENSE)**

Charitable raffle licenses can be obtained by filing an application for a raffle license. The application must provide the following information (WVC § 47-21-8):

**(Heading):** The heading of the application form must include the name and address of the organization that is applying for the license, the identification number and account number issued to the organization by letter from the State Tax Department, and the date that the letter was issued.

**IS THIS A RENEWAL APPLICATION?:** If the application is for a new license, there is a mandatory 60-day filing period that must be observed before any raffle activities may be conducted. This period applies regardless of when the license is approved and issued. If the application is for a license renewal, the mandatory 60-day filing period may be waived. However, licensees are urged to file their renewal applications prior to the expiration of their current license, to avoid interruption in their raffle activities.

**Phone Number:** If the organization has a telephone number, it must be provided. If the organization has no telephone, then the address and telephone number of the person applying for the license must be provided.

## **NAME AND ADDRESS OF STATE OR NATIONAL ORGANIZATION**

If the applicant is a local branch or lodge of a state or national organization, it must provide the name and headquarters address of the state or national organization with which it is affiliated.

## **SECTION 1 - TAX-EXEMPT STATUS:**

A copy of the organization's IRS determination letter must accompany the application. Exempt organizations that do not have an IRS determination letter must attach a letter explaining the nature of their exempt status.

For example: volunteer fire departments, rescue units, other similar volunteer community service organizations or associations, churches, or government subdivisions are eligible to apply for a charitable raffle license, even though they may not be required to have an I.R.S. exemption letter.

The West Virginia State Tax Department does not issue tax exemptions, but it recognizes exemptions issued by the Internal Revenue Service. You should consult the I.R.S. if you have questions about the tax exempt status of your organization.

## **SECTION 2 - TYPE OF LICENSE:**

Select the type of license that best suits your organization's needs:

**ANNUAL LICENSE:** An annual license entitles an organization to conduct unlimited raffles year-round.

**LIMITED LICENSE:** A limited occasion license is issued for a specified period of time, and entitles the organization to conduct two raffles within a six-month period. If two or more organizations wish to conduct a joint raffle occasion, each participating organization must obtain a limited occasion license. An organization that does not hold an annual license may obtain up to three limited occasion licenses per year. An organization that holds an annual license may obtain one limited occasion license per year.

**STATE FAIR LICENSE:** (Issued only to the West Virginia State Fair Board).

**EXEMPT CERTIFICATE:** An organization that is authorized to conduct raffles without a license under the provisions of WVC §47-21-3 may apply for an "Exempt Certificate" without charge. See page 5 of the Handbook for further information regarding exempt raffles. The 60-day filing period does not apply to exempt raffles.

**AMOUNT ENCLOSED:** Applications will not be processed unless the appropriate fee is paid.

### **SECTION 3 – LOCATION OF RAFFLE OCCASIONS**

List the address or location of the premises where raffle games will be held.

List the name of the owner of the premises. Indicate whether you own the premises, or are renting or leasing the premises. If you are renting or leasing the premises, copies of all rental or lease agreements must be attached. Rental agreements that are not reflective of the fair market value may be disapproved by the Tax Commissioner.

### **SECTION 4 – NAMES OF OFFICERS OF ORGANIZATION**

List the names, home addresses and home telephone numbers of all of the officers, members of the board of directors, governors, or trustees of the organization. If necessary, attach a separate sheet.

### **SECTION 5 – PERSONS IN CHARGE OF RAFFLE**

List the names, titles, home addresses and home telephone numbers of three or more bona fide active members of the organization who will be responsible for the raffle operations. At least one of these persons must be

present at all times raffles are conducted. For a limited occasion license, only two names are required.

**SECTION 6 – NAME OF HIGHEST ELECTED OFFICER AND DESIGNEE**

List the names, titles, home addresses and home telephone numbers of the highest elected officer of the licensee and his or her officially appointed designee. One of these persons must be present at all times raffles are conducted.

**SECTION 7 – MANDATORY INFORMATION**

Indicate by circling the appropriate answer whether the organization has ever been denied a raffle license, or whether any previous license issued to the organization has been revoked or suspended. If the answer is “yes,” attach an explanation on a separate sheet.

Indicate whether any member of the organization who will participate in any way in the conduct of raffles has been convicted of a felony, or a misdemeanor for a gambling offense within the previous ten years. If the answer is “yes,” attach an explanation on a separate sheet.

**SECTION 8- NAME OF RAFFLE DISTRIBUTOR**

List the names, addresses and telephone numbers of the distributor from whom the licensee will purchase raffle boards and games.

**SECTION 9 – DISPOSITION OF PROCEEDS**

Indicate the organization or organizations to which proceeds will be donated, using a separate sheet if necessary.

Indicate the intended charitable or public service purposes for which the raffle proceeds will be expended.

**SECTION 10 – PROOF OF EXISTENCE**

In order to qualify for a raffle license, your organization must provide proof that it has been in existence in West Virginia for two years prior to the date of filing. Documentary proof may include a copy of your organization’s Certificate of Registration issued by the Secretary of State, and a copy of a business registration certificate issued by the State Tax Department. These documents are not required from organizations that are applying to renew their license, and have previously provided them.

## **SECTION 11 – CONCESSIONS**

If a concession is to be operated by someone other than the licensee, a copy of any written agreement, or an explanation of any oral agreement, between the licensee and the concession operator must be attached to the application.

## **SECTION 12 – AGREEMENT**

By signing the application form, the authorized representative of the organization is affirming that the persons in charge of the organization's raffle operations and the officers of the applicant organization understand:

- (1) That it is a violation of the law to allow any unauthorized persons to conduct any part of the raffle games or concessions;
- (2) That the organization is required to file the reports and keep the records as provided by the law; and
- (3) That it is a crime to violate the provisions of the charitable raffle laws, and, in addition, that a violation may result in suspension or revocation of the organization's license and denial of future licenses.

The signature on the application form by the authorized representative of the organization is that person's certification that the information contained in the application is true to the best of his or her knowledge.

To avoid delays, make sure your application is complete, including your check for the appropriate fee, your IRS exemption letter (not required for renewals) and all other supporting documents, copies of all leases or rental agreements, and the signature of the person submitting the application. **If the application form is not complete, your license will be denied.**

The completed application form, along with a check for the applicable license fee, should be mailed to the Charitable Bingo/Raffle License Unit, P.O. Box 1143, Charleston, West Virginia 25324-1143.