

**STATE OF WEST VIRGINIA**  
**State Tax Department, Charitable Bingo/Raffle Unit**  
**PO Box 1143**  
**Charleston, WV 25324-1143**

**Joe Manchin III, Governor**

**Christopher G. Morris, Tax Commissioner**

Name \_\_\_\_\_

**Account #:** \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/RAFBRD-3  
 rtL182 v.1-Web

**RAFFLE BOARDS AND GAMES QUARTERLY RETURN**

**NOTE: This return has been redesigned. To avoid delays in the processing of this return, DO NOT use any older forms you may have. For information regarding the State Tax Department's new computer system, visit our website at [www.wvtax.gov](http://www.wvtax.gov)**

Filing Period:	to	Due Date:	
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**THIS FORM MUST BE COMPLETED AND RETURNED EVEN THOUGH NO FEES ARE DUE**

<b>SECTION 1 - FEE CALCULATION</b>	
1. Total Sales of Raffle Boards and Games to Retailers in West Virginia for this Quarter	.
2. Rate	0.20
3. Fee Due (Multiply Line 1 by Line 2)	.
4. Non-Waivable Interest	.
5. Additions to Tax	.
6. Total Tax Due (Add Lines 3, 4 and 5)	.

**FOR ASSISTANCE, CALL THE BINGO AND RAFFLE UNIT AT (304) 558-8510**

<b>SECTION 2 - CERTIFICATION TO REPORT</b>			
Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)	(Telephone Number)	(Email Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

**PLEASE SEE INSTRUCTIONS ON REVERSE SIDE OF RETURN**

**MAKE CHECK PAYABLE AND MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
**CHARITABLE BINGO/RAFFLE UNIT**  
**PO BOX 1143, CHARLESTON, WV 25324-1143**  
**FOR ASSISTANCE CALL (304) 558-8510**  
 For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at: <https://mytaxes.wvtax.gov>



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## RAFFLE BOARDS AND GAMES QUARTERLY RETURN

Line 1 Enter on this line the total dollar amount, retail value, for sales and/or any shipments of raffle boards and games to West Virginia retailers (other than organizations with an exemption letter from the Department of Tax and Revenue). Under West Virginia Code § 47-21-3, certain charitable or public service organizations are exempt from the Raffle License Fee and, under West Virginia Code § 47-23-2(d), exempt from the raffle board fee, providing that the retailer presents a current exemption document from the Tax Department.

Line 2 Fee imposed on sales of raffle boards and games.

Line 3 Enter on this line the total fee due by multiplying Line 1 by Line 2.

Line 4 The annual interest rate will never be less than 8%. For the current interest rate, contact Taxpayer Services Division (304) 558-2068 or toll free within West Virginia 1-800-422-2075. Request Message Number 510.

Line 5 The rate for late filing is 5% per month or any part of a month. The rate for late payment of fee is one half of one percent per month or any part of a month. The maximum under either penalty is 25%. The maximum for both penalties is 50% of the fee due.

Line 6 Enter on this line Total Fee Due (Add Lines 3, 4 and 5).

"Wholesalers or Distributors" and "Manufacturers and Distributors" must enclose all sales invoices, including sales invoices to organizations with a current exemption letter, when filing this Quarter Period Return. Manufacturers selling to distributors or wholesalers only would not be liable for the fee. However, manufacturers would be required to file the return and enclose all sales invoices to distributors and wholesalers.

MAKE CHECK PAYABLE TO: WEST VIRGINIA STATE TAX DEPARTMENT

MAKE A PHOTOCOPY OF THE RETURN FOR YOUR RECORDS

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
CHARITABLE BINGO/RAFFLE UNIT  
P.O. BOX 1143  
CHARLESTON, WV 25324-1143

FOR ASSISTANCE CALL:  
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