

WAC 230-14-280 Unrecorded or inaccurate gross gambling receipts.

For licensees that have not recorded all of their punch board/pull-tabs gross gambling receipts or reported inaccurately, we will use the following calculations to determine their gross gambling receipts:

(1) For unrecorded punch boards and pull-tab series -

$$\begin{array}{r} \text{Unadjusted gross gambling receipts} \\ + \\ \hline \text{Unrecorded punch boards or pull-tab series} \\ \hline \text{Adjusted gross gambling receipts} \end{array}$$

To account for any unrecorded punch boards and pull-tab series, licensees add the unrecorded punch board or pull-tab series to the unadjusted gross gambling receipts. To get the total of unrecorded punch boards or pull-tab series, licensees multiply the total number of chances available by the price of a single chance to determine the maximum amount that could be generated from the punch board or pull-tab series.

(a) The unadjusted gross gambling receipts is the amount reported for the period.

(b) The unrecorded punch board or pull-tab series is the total number of chances or games played multiplied by the price per game.

(c) Adjusted gross gambling receipts is the amount the licensee must record for the month in which they purchased the punch board or pull-tab series.

(2) For recording errors -

$$\begin{array}{r} \text{Unadjusted gross gambling receipts} \\ +/- \\ \hline \text{Adjustment factor} \\ \hline \text{Adjusted gross gambling receipts for the quarter} \\ \text{and the three quarters preceding} \end{array}$$

To adjust gross gambling receipts for the results of our records review, licensees divide the amount we determined for a randomly selected sample of punch boards or pull-tab series by the recorded amount for them.

(a) The unadjusted gross gambling receipts is the amount reported for the period.

(b) The adjustment factor is the amount of a randomly selected sample of punch board or pull-tab series divided by the amount the licensee recorded.

(c) We will apply the adjusted gross gambling receipts to the total recorded gross gambling receipts for the calendar quarter from which we took the sample and to the three quarters immediately before.

[Statutory Authority: RCW 9.46.070. WSR 18-05-029, § 230-14-280, filed 2/9/18, effective 7/1/18; WSR 07-17-058 (Order 614), § 230-14-280, filed 8/10/07, effective 1/1/08.]