RESOLUTION 03:01-15

RESOLUTION GRANTING
A RAFFLE LICENSE WITHIN THE
CITY OF EAST GULL LAKE

WHEREAS, the Nisswa Women's Club requested from the City of East Gull Lake permission for conducting a raffle booth within the City.

NOW, THEREFORE, BE IT RESOLVED by the City of East Gull Lake, County of Cass, and State of Minnesota, to grant permission for the Nisswa Women's Club to conduct a raffle booth at Madden's on Gull Lake on May 26, 2015.

The foregoing Resolution, offered by Councilor Hoffmann, and upon the motion, supported by Councilor Demgen, was declared adopted this 5th day of March, 2015, by the following roll call vote.

Ayes: Councilors Ruttger, Demgen & Hoffmann

Absent: Mayor Kavanaugh & Councilor Lang

Acting Mayor Ruttger

Robert Mason, City Administrator

COPY

MINNESOTA LAWFUL GAMBLING

8/14

LG220 Application for Exempt Permit

An exempt permit may be issued to a nonprofit organization that:
- conducts lawful gambling on five or fewer days, and
- awards less than $50,000 in prizes during a calendar year.

If total prize value for the year will be $1,500 or less, contact the Licensing Specialist assigned to your county.

Application fee (nonrefundable)
If the application is postmarked or received 30 days or more before the event, the application fee is **$50**; otherwise the fee is **$100**.

Organization Information

Organization Name:	Previous Gambling Permit Number:
Nisswa Womens Clulb	X-35527-14-006
Minnesota Tax ID Number, if any:	**Federal Employer ID Number (FEIN), if any:**
36-3564891	

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☑ Other Nonprofit Organization

Mailing Address:	City:	State and Zip:	County:
PO Box 362	Nisswa	MN 56468	Crow Wing

Name of Chief Executive Officer (CEO):	Daytime Phone:	Email:
Anne Laufman	218-656-0066	anne.Laufman.miner.ms

Nonprofit Status

Attach a copy of ONE of the following for proof of nonprofit status:

☐ **Nonprofit Articles of Incorporation OR a current Certificate of Good Standing.**
Don't have a copy? This certificate must be obtained each year from:

Minnesota Secretary of State
Business Services Division
60 Empire Drive, Suite 100
St. Paul, MN 55103
Phone: 651-296-2803

☑ **IRS income tax exemption (501(c)) letter in your organization's name.**
Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS at 877-829-5500.

☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter).**
If your organization falls under a parent organization, attach copies of **both** of the following:
a. an IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling, and
b. the charter or letter from your parent organization recognizing your organization as a subordinate.

Gambling Premises Information

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place):

Madden's on Gull Lake

Address (do not use PO box):	City or Township:	Zip Code:	County:
11266 Pine Beach Peninsula	East Gull Lake	56401	Cass

Date(s) of activity (for raffles, indicate the date of the drawing):

May 26, 2015

Check each type of gambling activity that your organization will conduct:

☐ Bingo* ☐ Paddlewheels* ☐ Pull-Tabs* ☐ Tipboards*

☑ Raffle **(total value of raffle prizes awarded for the year:** $11,000.00)

***Gambling equipment** for bingo paper, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo.

To find a licensed distributor, go to **www.mn.gov/gcb** and click on ***Distributors*** under the ***LIST OF LICENSEES***, or call 651-539-1900.

COPY

LG220 Application for Exempt Permit

Local Unit of Government Acknowledgment

CITY APPROVAL for a gambling premises located within city limits

[X] The application is acknowledged with no waiting period.

[ ] The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

[ ] The application is denied.

Print City Name: East Gull Lake

Signature of City Personnel: [signature]

Title: City Administrator Date: 2/3/2015

Local unit of government must sign.

COUNTY APPROVAL for a gambling premises located in a township

[ ] The application is acknowledged with no waiting period.

[ ] The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.

[ ] The application is denied.

Print County Name: _____

Signature of County Personnel: _____

Title: _____ Date: _____

TOWNSHIP (if required by the county).
On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.166.)

Print Township Name: _____

Signature of Township Officer: _____

Title: _____ Date: _____

Chief Executive Officer's Signature

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature: [signature] Date: Jan 28, 2015

Print Name: Anne Laufman

Requirements

Complete a separate application for:
- all gambling conducted on two or more consecutive days, or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

Send application with:

_____ a copy of your proof of nonprofit status, and

_____ application fee (nonrefundable). If the application is postmarked or received 30 days or more before the event, the application fee is $50; otherwise the fee is $100. Make check payable to **State of Minnesota**.

To: Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

Financial report and recordkeeping required.
A financial report form and instructions will be sent with your permit, or use the online fill-in form available at www.mn.gov/gcb.

Within 30 days of the event date, complete and return the financial report form to the Gambling Control Board. Your organization must keep all exempt raffle records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

Questions?
Call the Licensing Section of the Gambling Control Board at 651-539-1900.

This form will be made available in alternative format (i.e. large print, Braille) upon request.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

Internal Revenue Service
District Director
P O BOX A-3290 OPN 22-2
CHICAGO, IL 60690

Department of the Treasury

Date: AUG 0 8 1986

Employer Identification Number:
36-3564891
Contact Person:
J. REINSMA
Contact Telephone Number:
(312) 886-1278

NISSNA NOMENS LLUC
BOX 362
NISSNA, MN 56464

Accounting Period Ending:
September 30
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Ends:
Sept. 30, 1991
Caveat Applies:
No

Dear Applicant

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period.

Letter 1045(DO/CG)

NISSNA WOMENS CLUB

If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name and address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrel

NISSWA WOMENS CLUB

lated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use this number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

R. S. Wintrode, Jr.
District Director

Enclosure: 872-C

Form **872-C**

(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See Form 1023 instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

RISSA WOMEN'S CLUB
(Exact legal name of organization)

Box 362 Rissa, Mn. 56466
(Number, street, city or town, state, and ZIP code)

} and the District Director of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 9/30/87

Name of organization	Date
RISSA WOMEN'S CLUB	5/5/88

Officer or trustee having authority to sign

Signature ▶

District Director	Date
[signature]	8/5/87

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.