

THE SMALL GAMES OF CHANCE ACT

TYPES OF LICENSES

- "Annual" License - issued to eligible organizations which own their own premise or lease a specific location to conduct normal business. Permits holders to operate SGOC during entire licensing year. (\$125)
- Monthly License - permits eligible organizations with or without a premise to conduct games of chance for a 30-consecutive-day period. (\$25)
 - No restriction on number of monthly licenses.
 - Monthly licensing periods may not overlap.



ELIGIBLE ORGANIZATIONS

A charitable, religious, fraternal or veterans' organization, club, club licensee or civic and service association. In order to qualify as an eligible organization for purposes of this act, an organization shall have been in existence and fulfilling its purposes for one year prior to the date of application for a license. The term shall include an affiliated nonprofit organization of a Major League sports team licensed under section 307.



CLUB LICENSEE

CLUB

**PRIVATE!
MEMBERS
ONLY**

An organization that:

- (1) is licensed to sell liquor under section 404 of the liquor code (Hotels, Restaurants & Clubs) ; and
- (2) Holds an exemption under section 501(c) or 527 of the IRS code

Ensure nonprofit status has not been revoked!

- Failure to file Form 990 with the IRS for 3 years will trigger automatic revocation.
- Not a nonprofit - No SGO license, no liquor license!



EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)

- If an organization's exemption is revoked, an announcement to inform potential donors of the revocation is published in the Internal Revenue Bulletin. In addition, the organization's name is removed from publicly accessible venues, including this file.



EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)

- A list of recent revocations may be found on the on-line at:

[http://www.irs.gov/Charities-&-Non-](http://www.irs.gov/Charities-&-Non-Profits/CharitableOrganizations/Recent-Revocations-of-501(c)(3)-Determinations-Latest-Additions-and-Table-of-Link)

[Profits/CharitableOrganizations/Recent-Revocations-of-501\(c\)\(3\)-Determinations-Latest-Additions-and-Table-of-Link](http://www.irs.gov/Charities-&-Non-Profits/CharitableOrganizations/Recent-Revocations-of-501(c)(3)-Determinations-Latest-Additions-and-Table-of-Link)



EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)

Results for Tax Exempt Organization Search

Select Database ⓘ

Auto-Revocation List



Search By ⓘ

Organization Name



Search Term ⓘ

american legion

City

Enter City

State

PA

Country

United States

**Limit search to organizations whose tax-exempt status was automatically
revoked between: ⓘ**

From

mm-dd-yyyy



To

mm-dd-yyyy



Exemption Type ⓘ

All



SWF1
SWF2

EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)

Showing **1-25** results of **33**

Sort by: EIN Ascending

American Legion



EIN: 03-0596567 | Pittsburgh, PA, US

American Legion (935 Nix Voegel)

EIN: 23-7064355 | Pittsburgh, PA, US

American Legion 0565 Three Hills Post

EIN: 23-7084575 | Pittsburgh, PA, US

American Legion (Observatory Post 81)

EIN: 23-7430345 | Pittsburgh, PA, US



EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)

[< Back to Search Results](#)

American Legion

EIN: 03-0596567 | Pittsburgh, PA, United States

Auto-Revocation List

Organizations whose federal tax exempt status was automatically revoked for not filing consecutive years. Important note: Just because an organization appears on this list, it does not mean its status was revoked, as they may have been reinstated.

 **Posted Date: 02-11-2013**



EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)

Auto-Revocation List ⓘ

Organizations whose federal tax exempt status was automatically revoked in consecutive years. Important note: Just because an organization appears on this list does not mean its status is permanently revoked, as they may have been reinstated.

> **Posted Date:** 02-11-2013

Exemption Type: 501(c)(19)

Exemption Reinstatement Date:

Revocation Date: 05-15-2012

Revocation Posting Date: 02-11-2013



EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (IRS)



Data Updates Delayed

Expect delays in data updates for the Tax Exempt Organization Search tool. We are still processing paper-filed 990 series received April 2020 and later.

System Limitations Cause Some Inaccurate Revocation Dates

Organizations on the auto-revocation list with a revocation date between April 1 and July 14, 2020, should have a revocation date of July 15, 2020. See [Revocation Date of Certain Organizations](#) for details.



AUXILIARY GROUPS

- Are NOT eligible to obtain a Regular license or Monthly license.
- Are eligible to conduct SGOC using the license issued to the eligible organization, provided that the auxiliary group is listed on the license and the application.
 - Do not include branches, lodges or chapters of a statewide organization.



THE SMALL GAMES OF CHANCE ACT

APPLICATION

APPLICATION

- Specifies address where games of chance are to be conducted.
- Includes an affidavit relating to who will operate games and where they will be operated.
- Specifies operating day and week.
- Lists responsible persons.
- Lists auxiliary groups.



APPLICATION

Required Documents

FALSE OR FRAUDULENT APPLICATION IS PUNISHABLE BY A FINE OF \$1,000, IMPRISONMENT FOR ONE YEAR OR BOTH.

THE FOLLOWING DOCUMENTS MUST BE ATTACHED TO THE APPLICATION (use 8 1/2" X 11" sheets where possible).

1. Check, cashier's check or money order in the amount of the total application fee payable to the licensing authority named on Page 1 of this application.
2. Schedule Sheet.
3. If incorporated, a copy of the applicant's articles of incorporation. If not incorporated, a copy of bylaws or other legal documents that define the organization's structure and purposes. Documentation indicating the organization has been fulfilling its purpose for one year prior to applying for a license is required.
4. A copy of the applicant's Internal Revenue Service tax exemption approval letter or official documentation indicating the applicant is a non-profit charitable organization.
5. Details and copies of all written lease or rental arrangements between the applicant and the owner of premises upon which the games of chance will be conducted, if such premises are leased or rented. If premises are owned, provide a copy of the deed.
6. Effective Feb 1, 2015, each application for a club license with proceeds in excess of \$20,000 must include the most recent report filed with the department.



APPLICATION

- The most recent amendments to the Act removed the background check requirement for eligible organizations.
- However...

PAGE 2

11 As the executive officer or secretary of the eligible organization, I certify, under penalties of perjury and falsification found in 18 Pa. C.S.A. §4901 et seq., that:

- A. No person under 18 years of age shall be permitted to operate or play games of chance.
- B. No person who will manage, set up, supervise or participate in the operation of games of chance has been convicted of a felony, a violation of the Bingo Law, or the Local Option Small Games of Chance Act.
- C. The facility in which games of chance are to be played has adequate means of ingress and egress and adequate sanitary facilities available in the area and meets all Department of Health and other local or federal sanitary requirements.
- D. The eligible organization is the owner of the premises upon which the games of chance are played or, if it is not the organization is not leasing such premises from the owner under an oral agreement, nor is it leasing such premises from the owner under a written agreement as a rental which is determined by the amount of receipts realized from the playing of games of chance or by the number of people attending, except for a banquet where a per head charge is applied connecting to the serving of a meal.
- E. The organization has not been convicted of a violation of the Act of Dec. 19, 1988 (P.L. 1262, No. 156), known as the Local Option Games of Chance Act.

I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, all information provided is true, correct and accurate.

Signature of Officer Preparing Application	Date of Birth	Title	Date
Print Name	Social Security Number (Optional)		Telephone Number

APPLICATION

PSP Background Check

- E-Patch - Pennsylvania Access To Criminal History

- <https://epatch.state.pa.us>

- Results may take up to two or three weeks.

- Results may be delayed if an individual with the same or similar name has a criminal history.



APPLICATION

Affidavit

PAGE 2

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- D. The eligible organization is the owner of the premises upon which the games of chance are played; or, if it is not, the organization is not leasing such premises from the owner under an oral agreement, nor is it leasing such premises from the owner under a written agreement as a rental which is determined by the amount of receipts realized from the playing of games of chance or by the number of people attending, except for a banquet where a per head charge is applied connecting to the serving of a meal.
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Print Name	Social Security Number (Optional)		Telephone Number

12 COMMONWEALTH OF PENNSYLVANIA

COUNTY OF _____

Before me this day personally appeared _____, who, being duly sworn according to law, deposes and says that the statements contained in the foregoing application are true and correct.

Subscribed and sworn to before me this date:

Month _____

Day _____

Year _____

APPLICATION

Responsible Persons

SCHEDULE B - List the following data for all officers, directors, owners and partners. If incorporated, list all officers and shareholders controlling 10 percent or more of outstanding stock. If organized as a partnership, list data for all partners. For all other entities, list data of any other financially responsible person.

Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number

SCHEDULE C - List all persons who will be responsible for operation of games of chance, including employees, bar personnel and organizational members or auxiliary members who will obtain and coordinate use of games of chance.

Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number
Full Name	Date of Birth	Title or Relationship	Social Security Number (Optional)
Complete Mailing Address			Telephone Number

APPLICATION

Responsible Persons

- Changes must be reported to the issuing authority within 15 days.
- Information on file with the issuing authority **MUST** be accurate.



Online Drawings

- Must use legal Raffle Tickets
- No tip boards/pull tabs
- Payment made in cash/checking account
- No credit cards



Online Drawings-Payment

- Cash only—includes checks/money orders
- No credit/debit cards
- Collected in advance—before play
- Organization should advertise pmt. Requirements
- Paypal/Venmo linked to checking acct. is ok
- 18 YOA or older



Livestream Drawing

- Date, time, location-on ticket & advertised when chance purchased
- Provide livestream link & public attendance
- Raffle ticket must meet printing requirements
- Raffle ticket may be scanned & emailed

