**Veterans of Foreign Wars Ohio Charities**

***Serving Ohio Veterans & Their Families***

1/30/2023

**EXPLANATION OF E-BINGO & TICKET SPLITS**

1. All proceeds from E-Bingo and Tickets will be deposited into a corresponding checking account
	1. E-Bingo monies will be deposited into a checking account titled “E-Bingo”. Some agents are still using “Raffle” accounts.
	2. Ticket monies (from Type III bingo) should be deposited into a checking account titled “Tickets”, “Bingo” or “Pull Tabs”. (Type I and Type II Bingo monies should be deposited into checking accounts titled “Type I Bingo” and “Type II Bingo”, if these bingo’s are held at your location.)
2. ON A MONTHLY BASIS, after all expenses are paid out of each respective account, you will send a check for 25% of the NET proceeds to your charity. For the majority of VFW Posts that charity is VFW Ohio Charities. Ohio Revised Code (ORC) 2915 requires that any organization conducting charitable gaming donate 25% to a 501(c)3 charity. The remaining 75% is to be transferred to your General Fund.
	1. For “Ticket” accounts, the expenses are cost of tickets from the distributor, checking account fees, and any other costs associated with gaming.
	2. For “E-Bingo” accounts the distributors invoice will be paid out of this account along with any banking fees.
		1. The cost of a gaming license can be deducted from either account but NOT BOTH.

If you have any questions regarding gaming accounts, splits or allowable expenses, feel free to call our office at 614-222-1611.