



**Archdiocese of St. Louis
Office of Internal Audit**

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**THE IRS CONSIDERS RAFFLES TO BE GAMBLING.
MANY STATES OUTLAW GAMBLING AND RAFFLES.**

**TAKE THE FOLLOWING STEPS TO ENSURE COMPLIANCE WITH
NECESSARY LEGAL REQUIREMENTS:**

**RESTRICT THE PURCHASE OF
ONLINE RAFFLE TICKETS TO
MISSOURI RESIDENTS ONLY**

Require participants to click a box to *attest that they are Missouri residents and physically within Missouri* at the time the online raffle ticket is purchased.

AND/OR



**DO NOT REQUIRE THE PURCHASE
OF A TICKET TO ENTER THE
DRAWING**

The raffle is no longer considered gambling. The rules could require the individual to send a stamp, self-addressed envelope to the parish to obtain a free ticket.

DISCLOSE THAT

WINNERS ARE RESPONSIBLE FOR ALL TAXES

The organization's IRS reporting and withholding requirements:

- A W-2G must be filed for prizes greater than \$600 and 300 times the amount of the ticket.
- A W-2G must be filed and taxes withheld for any prizes over \$5,000.

CONSULT WITH THE ARCHDIOCESAN LEGAL TEAM

For any questions related to raffles, contact the Archdiocesan legal team by calling 314.792.7075