

**MONTHLY SCHEDULE OF PROMOTIONAL
EXPENSES AND ALLOWANCES (CCC-145)**

INSTRUCTIONS

- A.** General comments regarding the Monthly Schedule of Promotional Expenses and Allowances:
1. All references to accounts are to those prescribed in the Uniform Chart of Accounts (Form CCC-910) adopted by the Casino Control Commission (“Commission”). Please contact the Financial Evaluation Unit with any questions in determining on which line of the schedule an account should be included.
 2. All dollar amounts in the Monthly Schedule of Promotional Expenses and Allowances shall be rounded to the nearest thousand dollars.
 3. The sum of the statistics reported on the Monthly Schedule of Promotional Expenses and Allowances (CCC-145) should agree with those reported on the Quarterly Schedule of Promotional Expenses and Allowances (CCC-245).
- B.** The Monthly Schedule of Promotional Expenses and Allowances shall be completed as follows:
1. The Monthly Schedule of Promotional Expenses and Allowances shall be prepared to report the dollar amount and number of persons provided with various categories of complimentary services or items in accordance with N.J.A.C. 19:45-1.9 and 19:45-1.9B.
 2. As a general rule, any complimentary good or service that is provided to a patron as an inducement to gamble, or as a reward based on their gaming activity, should be reported on the Monthly Schedule of Promotional Expenses and Allowances. Any questions regarding whether goods or services should be considered promotional expenses or allowances should be submitted to the Financial Evaluation Unit for a determination.
 3. Column (b) identifies the various categories of services or items to be reported. Most categories are self explanatory, however, please note the following:
 - Where a complementary service or item has been provided through a coupon, such coupon should be reported in the category representing the actual service or item provided. For example, a coupon for food should be reported under Food.

- The bus program cash category includes all currency issued as part of bus marketing programs, except for promotional gaming credits.
 - The promotional gaming credits category includes slot machine credits or other items approved by the Commission issued for the purpose of enabling the placement of a wager at a slot machine as specified under N.J.A.C. 19:54-1.11. The amount reported on this line should match that reported on the Monthly Gross Revenue Tax Return (CCC-101).
 - The complimentary cash gifts category should include all items specified under N.J.A.C. 19:45-1.9B(a), except for those captured in other categories. This line includes, but is not limited to, cash complimentaries, reward cash/credit play, direct mail coin, rebates, rewards program cash, match play coupons (at 50% of face value), progressive wager coupons, and any other related items.
 - Any complimentary service or item in the “Other” category that exceeds 5% of that column’s total shall be identified as to type and amount. Please note on the face of the schedule when an “Other” category exceeds 5% of that column’s total, but no individual complimentary service or item within the “Other” category exceeds 5% of that column’s total.
4. In columns (d) and (f), report the dollar amounts for the various categories of promotional services or items provided. The Commission’s Uniform Chart of Accounts, CCC-910, numbers for certain of these categories are as follows:
- Promotional Expenses
 - * Travel - The sum of accounts 6240 for all departments less the sum of accounts 3530 for departments 60 through 78
 - * Other - The sum of accounts 6250, and 6251 for all departments less the sum of accounts 3540 and 3590 for departments 60 through 78
 - Promotional Allowances
 - * Rooms - The sum of accounts 6210 for all departments and account 10-7110
 - * Food - The sum of accounts 6220 and 6221 for all departments and account 10-7120
 - * Beverage - The sum of accounts 6230 and 6231 for all departments and account 10-7130

- * Travel - The amounts in account 6240 for all departments that were also credited as complimentary revenue to account 3530 for departments 60 through 78 and account 10-7140
 - * Other - The amounts in accounts 6250 and 6251 for all departments that were also credited as complimentary revenue to accounts 3540 and 3590 for departments 60 through 78 and accounts 10-7150 and 10-7170
5. Number of recipients, columns (c) and (e) - Use the following guidelines in determining the number of recipients for both promotional allowances and promotional expenses:
- Gaming related complimentaries - Only the intended recipient of all complimentary services (the gaming patron) shall be included rather than all of the incidental beneficiaries with whom the recipient shares the complimentary. When there is more than one intended recipient of a complimentary service (i.e., gaming patrons), all of such intended recipients shall be included.
 - Non-gaming related complimentaries - As with the gaming-related complimentaries, all of the intended recipients of the complimentary shall be included. Such complimentaries are issued as an inducement for an individual or entity to do, or to continue to do, business with the licensee. Generally, any person who actively participates in a business relationship with a licensee, or who is in a position of influence with regard to such relationship, should be considered an intended recipient of a complimentary in which the person shares.
6. The Monthly Schedule of Promotional Expenses and Allowances filed with the Commission shall be signed on the licensee's behalf by the chief executive officer, chief gaming executive, financial vice president, treasurer or controller if the licensee is a corporation; by a general partner or the financial director if the licensee is a partnership; by the chief executive officer or chief gaming executive if the licensee is any other form of business association; or by the proprietor if the licensee is a sole proprietorship.

C. Filing the Monthly Schedule of Promotional Expenses and Allowances (CCC-145)

1. The Monthly Schedule of Promotional Expenses and Allowances shall be filed electronically with the Commission and the Division of Gaming Enforcement ("DGE") no later than the 20th calendar day following the end of the month at the following addresses:

For the Commission: feu@ccc.state.nj.us

For the DGE: ofi@njdge.org

2. In the event that the Monthly Schedule of Promotional Expenses and Allowances (CCC-145) cannot be e-mailed, the form should be faxed to the Commission prior to the prescribed deadline at (609) 441-3576.