

MONTHLY GROSS REVENUE REPORT

INSTRUCTIONS

A. General comments regarding the Monthly Gross Revenue Report

1. As authorized by N.J.S.A. 5:12-74.1d(1), 5:12-144a and 5:12-145b of the Casino Control Act and N.J.A.C. 13:69D-1.6(a), 13:69L-1.7(b), the Division prescribes that the Monthly Gross Revenue Report, Form DGE-101, be completed and filed for each calendar month.
2. All references to accounts are those prescribed in the Uniform Chart of Accounts adopted by the Division.
3. All monetary amounts are to be reported in whole dollars, without cents.
4. All totals and subtotals must foot where applicable.
5. An authorized unit (“Unit”) is a gaming table, slot machine or keno work station that has been approved by the Division and located on the casino floor or simulcast facility. The weighted average number of authorized units on the gaming floor shall be computed by dividing the sum of the daily number of units for each day of the month, by the total number of days in the month.
6. The win or (loss) percentages should be rounded to a tenth of a percentage point and amounts greater than or equal to five one hundredths of a percentage point (.05) should be rounded up to the next tenth of a percentage point.
7. All amendments to prior month's filings in the current year shall be forwarded to the Division as soon as completed and include an explanation as to the nature of the amendment. If the amount is less than \$100,000, it may be included in the current month's tax return. If the amount is \$100,000 or greater, please consult with the Division's Office of Financial Investigations regarding whether an amended return for that month (and any subsequent months, if applicable) should be filed. Monthly reports should not be amended for prior years' audit adjustments.
8. For counterfeit currency: Adjustments for counterfeit currency should be reflected on line 8.
9. Pursuant to N.J.S.A. 5:12-24, casino licensees may not claim a deduction for uncollectible gaming receivables for Gross Revenue tax purposes effective July 1, 2003. Any recovery of an uncollectible gaming receivable previously deducted for Gross Revenue purposes prior to July 1, 2003 shall be reported on line 8.

10. Pursuant to N.J.A.C. 13:69E-1.28P and R, electronic table games may be approved by the Division for use by casino licensees. For reporting purposes, electronic table games are to be reported in Table and Other Games.
11. Pursuant to N.J.A.C. 13:69O-1.1 through 1.9, mobile gaming may be approved by the Division for use by casino licensees. For monthly revenue reporting purposes, gaming activity generated through the use of mobile gaming platforms should be reported as a table and other game (line 1) or slot machine (line 3) on the DGE-101

B. Preparation of the Monthly Gross Revenue Report

1. The Monthly Gross Revenue Report, Form DGE-101, shall be completed as follows:

<u>Line</u>	<u>Description</u>
1	Enter on the Table and Other Games line the reporting month's weighted average number of units, total win or (loss) amount (accounts 10-3000 through 10-3099, but excluding account 10-3085), total drop amount (cash and other documents exchanged for chips which are removed from the drop boxes attached to the tables), and win or (loss) percentage. The win or (loss) percentage column (f) is calculated by dividing the win or (loss) in column (d) by the drop in column (e).
2	Enter on the Poker line the reporting month's weighted average number of units and win for Poker (account 10-3085).
3	Enter on the Slot Machines line the reporting month's weighted average number of units, total win or (loss) amounts (accounts 10-3100 through 10-3879), total handle amounts ("in" meter reading multiplied by coin denomination), and win or (loss) percentage. The win or (loss) percentage, column (f), is calculated by dividing the win or (loss) in column (d) by the handle in column (e).
4	Enter on this line the sum of the win or (loss) amounts from lines numbered 1 through 3.
5	Enter on this line the sum of the year-to-date balances in accounts 10-3000 through 10-3099. For every month except January, this should equal the sum of the year-to-date table and other games and poker win for the prior months, plus the sum of the table and other games [line 1(d)] and poker win [line 2(d)] for the reporting month. On the filing for January, line 5 should equal the sum of the table and other games [line 1(d)] and poker win [line 2(d)].

<u>Line</u>	<u>Description</u>
6	Enter on this line the sum of the year-to-date balances in accounts 10-3100 through 10-3879. For every month except January, this should equal the sum of the year-to-date slot machines win for the prior month, plus the slot machines win line for the reporting month. On the filing for January, line 6 should equal the amount from line 3(d).
7	Enter on this line the sum of lines 5 and 6.
8	Enter on this line the year-to-date balance of any adjustments to Gross Revenue. Examples of adjustments include, but are not limited to, recoveries of uncollectible gaming receivables previously deducted for Gross Revenue purposes, counterfeit currency, and unpaid jackpots. A supporting schedule should be attached to the tax return detailing the breakdown of the amount entered on line 8, if used.
9	Enter on this line the sum of lines 7 and 8.
10	Enter on this line the amount of casino square footage authorized by the Certificate of Operation and in use at the end of the month.
11	Enter on this line the Simulcasting square footage authorized by the Certificate of Operation and in use at the end of the month.
12	Enter on this line the Simulcasting revenue for the month (account 10-3900).
13	Enter on this line the Simulcasting handle for the month (total amounts wagered).
14	Enter on this line the Promotional Gaming Credits wagered during the month. This amount should match that provided to the Division's Office of Financial Investigations by the 3 rd of each month.
2.	Per <u>N.J.A.C. 13:69D-1.6(d)</u> , the Monthly Gross Revenue Report shall be attested to on the licensee's behalf by the chief executive officer, chief gaming executive, treasurer, financial director, controller or their functional equivalent.

C. Filing the Monthly Gross Revenue Report

1. Per N.J.A.C. 13:69D-1.6(e)1, the Monthly Gross Revenue Report shall be filed electronically with Division no later than 9 a.m. of the 10th calendar day following the end of a calendar month, and shall be submitted to the following address:

ofi@njdge.org

2. In the event the Monthly Gross Revenue Report cannot be filed electronically, the report shall be faxed to the Division at (609) 441-7409 no later than 9:00 a.m. on the 10th calendar day following the end of a month. If these methods of filing are unsuccessful, the Monthly Gross Revenue Report original must be hand delivered to the following address:

Department of Law and Public Safety
Division of Gaming Enforcement
Office of Financial Investigations
1300 Atlantic Ave. – 4th Floor
Atlantic City, New Jersey 08401