

MONTHLY INTERNET GROSS REVENUE REPORT DGE-105

INSTRUCTIONS

A. General comments regarding the Monthly Internet Gross Revenue Report

1. As authorized by N.J.S.A. 5:12-28.2 and 5:12-95.19 of the Casino Control Act and N.J.A.C. 13:69D-1.6(a), 13:69D-1.6(e), 13:69L-1.5(f), 13:69L-1.6(e) and 13:69L-1.7(e) the Division prescribes that the Monthly Internet Gross Revenue Report, Form DGE-105, 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.

B. Preparation of the Monthly Internet Gross Revenue Report

1. The “**DGE 105 Tax Detail**” tab of the DGE-105 workbook should be completed as follows:
 - a. At the top of the worksheet enter the Licensee Name, Month and Year of the filing on the appropriate lines.
 - b. Enter the appropriate Skin names at the top of columns (c) through (g).
 - c. For EACH Skin individually enter the following:

<u>Line</u>	<u>Description</u>
1	Enter on this line the reporting month's win from Peer-to-Peer Internet gaming activity (account 10-4000). Peer-to-Peer gaming, as defined under <u>N.J.A.C.</u> 13:69O-1.1, means all gaming activity, such as poker, where patrons are competing against each other.
2	Enter on this line the reporting month's win or loss from all other authorized games derived from Internet gaming (account 10-4100). Authorized Internet game, as defined under <u>N.J.A.C.</u> 13:69O-1.1, means any game authorized by the Division for use with an Internet gaming system.
3	This line is the sum of lines 1 and 2. No data entry needed.
4	Enter on this line the sum of the year-to-date win balances from Peer-to-Peer Internet gaming activity (account 10-4000). For every month except January, this should equal the sum of the year-to-date Peer-to-Peer win

from the prior month, plus the Peer-to-Peer win (line 1 of Form DGE-105) for the reporting month. On the filing for January, line 4 should equal the amount from line 1.

- 5 Enter on this line the sum of the year-to-date win balances from all other authorized games derived from Internet gaming activity, (account 10-4100). For every month except January, this should equal the sum of the year-to-date win or loss for all other authorized games for the prior month, plus the win from all other authorized games (line 2 of Form DGE-105) for the reporting month. On the filing for January, line 5 should equal the amount from line 2.
 - 6 This line is the sum of lines 4 and 5. No data entry needed.
 - 7 Enter on this line the year-to-date balance of any adjustments to Total Internet Gaming Win. A supporting schedule detailing the breakdown of the amount entered on line 7, if used, should be submitted to the Division's Revenue Certification Unit.
 - 8 This line is the sum of lines 6 and 7. No data entry needed.
 - 9 This line is an amount equal to 15% of line 8. No data entry needed.
 - 10 Enter on this line the tax paid for the prior months of the current calendar year. For every month except January, this amount must agree with the amount reported as tax on Internet Gross Revenue for the prior month. On the filing for January, line 10 should equal zero.
 - 11 This line is the tax required for this month (line 9 minus line 10). No data entry needed.
 - 12 Enter on this line the PGCs wagered during the month on Internet games. This must reflect the amount reported on the DGE-170 line 3.
2. The "**DGE-105 Skin Detail**" tab of the DGE-105 workbook will populate automatically with the necessary data entered from the DGE-105 Tax Detail tab.
 3. The "**DGE 105**" tab of the DGE-105 workbook should be completed as follows:
 - a. Insert the digitized signature.
 - b. Enter the date.
 - c. Enter signer's name under digital signature.
 - d. Enter title and license number of the authorized signer.
 - e. The rest of the tab will populate automatically from the data entered and totaled on the "DGE 105 Tax Detail" tab. No other data entry needed.

C. Filing the Monthly Internet Gross Revenue Report

1. Per N.J.A.C. 13:69D-1.6(e)1, the Monthly Internet Gross Revenue Report shall be filed electronically with Division no later than 9:00 a.m. of the 10th calendar day following the end of a calendar month, and shall be submitted to the following address:

ofi@njdge.gov

2. In the event the Monthly Internet 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 Internet 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