

## **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 (Form DGE-910) adopted by the Division.
3. All monetary amounts throughout workbook are to be reported in whole dollars, without cents. No decimals permitted.
4. All totals and subtotals must foot where and when applicable.
5. An authorized unit (“Unit”) is a gaming table, slot machine, poker or keno workstation 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) is required to be filed. Monthly reports should not be amended for prior years' audit adjustments.
8. 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 9.
9. 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 as Slot Machines.

10. 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 4) on the DGE-101.
11. Per N.J.A.C. 13:69D-1.6(d), 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. On the "DGE-101" tab of the workbook, insert the digital signature, name title and license number of the person attesting to the accuracy of the Form and date of attestation.

**B. Preparation of the Monthly Gross Revenue Report:**

1. **Enter the licensee's name, month, and year of filing in the spaces provided on the "DGE-101" tab of the spreadsheet. The lines of the "DGE-101" tab shall be completed as follows:**

<u>Line</u>	<u>Description</u>
1	Enter in column (c) the appropriate number of Authorized Units of Table and Other Games for the reporting month, enter in column (d) total win or (loss) amount (accounts 10-3000 through 10-3099, but excluding account 10-3085) for the reporting month, enter in column (e) total drop/handle amount (cash and other documents exchanged for chips which are removed from the drop boxes attached to the tables) for the reporting month. The win or (loss) percentage column (f) is calculated by dividing the win or (loss) in column (d) by the drop in column (e), formula driven, no data entry needed.
2	Enter in column (c) the reporting month's weighted average number of Authorized Units for Poker (account 10-3085), enter in column (d) the amount of win or (loss) for Poker.
3	Formula driven, no data entry necessary.
4	Enter in column (c) the appropriate number of Authorized Units for the reporting month's weighted average number of Slot Machines, enter in column (d) total win or (loss) amount, enter in column (e) total drop/handle amount. The win or (loss) percentage

column (f) is calculated by dividing the win or (loss) in column (d) by the drop in column (e), formula driven, no data entry needed.

- 5 Formula driven, no data entry needed. Line 5 is the sum of lines 3 and 4.
- 6 Enter on this line the sum of the year-to-date balances in table and other games and poker win for the prior months, plus the sum of the table and other games and poker win for the reporting month. On the filing for January, line 6 should equal the sum of the table and other games [line 1(d)] and poker win [line 2(d)].
- 7 Enter on this line the sum of the year-to-date balances in slot machine win. 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 7 should equal the amount from line 4(d).
- 8 This line reflects the sum of lines 6 and 7. No data entry needed.
- 9 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 (DGE-101B tab) must be provided detailing the amount of the adjustment entered on line 9, if utilized.
- 10 This line reflects the sum of lines 8 and 9. No data entry needed.
- 11 Enter on this line the amount of the total gaming area (i.e. casino square footage) under the base plan authorized by the Certificate of Operation at the end of the month, exclusive of any alternate plans.
- 12 Enter on this line the Simulcasting square footage authorized by the Certificate of Operation and in use at the end of the month.
- 13 Enter on this line the Simulcasting revenue for the month (account 10-3900).
- 14 Enter on this line the Simulcasting handle for the month (total amounts wagered).
- 15 Enter on this line the Promotional Gaming Credits wagered for Slot Machines during the month. This amount must match the

applicable month's DGE-170 provided to the Division's Office of Financial Investigations by the 3<sup>rd</sup> of each month.

- 16 Enter on this line the Promotional Gaming Credits wagered for Table Games during the month. This amount must match the applicable month's DGE-170 provided to the Division's Office of Financial Investigations by the 3<sup>rd</sup> of each month.

**2. The "DGE-101A" tab of the spreadsheet, shall be completed as follows:**

- 1 Formula driven, no data entry needed. (Must match Line 10 of DGE-101 tab)
- 2 Enter on this line the amount of the year-to-date Promotional Gaming Credit (PGC) deduction. This amount must match the amount allocated on the Division of Gaming Enforcement's monthly PGC report.
- 3 This line is the sum of Line 1 and Line 2, formula driven, no data entry needed.
- 4 This line is line 3 multiplied by the gross revenue tax rate of 8%. No data entry needed.
- 5 Enter the total tax paid in prior months. This must equal line 4 of the prior months filing.
- 6 This line is a calculation, line 4 less line 5. No data entry needed.
- 7 Enter the total progressive meter amounts at the end of the month.
- 8 Enter total win or (loss) amount for Keno for the month.
- 9 Enter total win or (loss) amount for Tournaments for the month.

**3. The "DGE-101B" tab of the spreadsheet, shall be completed as follows:**

- 1 For each month in the "Monthly Total" column enter the total adjustments for the month. Provide detail for the monthly adjustment total in the "Detail Adjustments" column. The year-to-date cumulative total column are formula driven, no data entry needed. The "Year to Date Cumulative Total" amount for each

month must match what is reported on line 9 of the “DGE-101” tab of the spreadsheet.

**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 email address:

[ofi@njdge.org](mailto: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 preceding delivery 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