MONTHLY INTERNET GROSS REVENUE REPORT

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.  Monthly Internet Gross Revenue Report (DGE-105)

   a.  The Monthly Internet Gross Revenue Report (Form DGE-105) shall be completed as follows. On the “Detail105” spreadsheet tab of the DGE-105 workbook, for EACH authorized website individually enter the following:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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 N.J.A.C. 13:69O-1.1, means all gaming activity, such as poker, where patrons are competing against each other.</td>
</tr>
<tr>
<td>2</td>
<td>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 N.J.A.C. 13:69O-1.1, means any game authorized by the Division for use with an Internet gaming system.</td>
</tr>
<tr>
<td>3</td>
<td>Enter on this line the sum of lines 1 and 2.</td>
</tr>
</tbody>
</table>
   | 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 Enter on this line the sum of lines 4 and 5.

7 Enter on this line the year-to-date balance of any adjustments to Total Internet Gaming Win. A supporting schedule should be attached to the Monthly Internet Gross Revenue Report detailing the breakdown of the amount entered on line 7, if used.

8 Enter on this line the sum of lines 6 and 7.

9 Enter on this line an amount equal to 15% of line 8.

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 Enter on this line the tax required for this month (line 9 minus line 10).

12 Enter on this line the PGCs wagered during the month on Internet games.

b. On the DGE-105 spreadsheet, the DGE-105 tab will populate automatically from the data input and totaled on the ‘Detail105’ spreadsheet tab. Insert the following information on the ‘DGE-105’ spreadsheet:

Licensee Enter casino licensee name.

Web Sites Enter on these lines websites used for Internet gaming activity and included on the current month’s DGE-105.

Enter digitized signature and date.
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.org

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