

CCC-381: ANNUAL GROSS REVENUE TAX RETURN

INSTRUCTIONS

A. General Comments Regarding the Annual Gross Revenue Tax Return (CCC-381)

1. As required by N.J.S.A. 5:12-74(h)(2), 5:12-148, and N.J.A.C. 19:54-1.5, 1.6 and 1.7(a), each casino operator shall file with the Casino Control Commission ("Commission") an annual tax return for purposes of the gross revenue tax, using a form promulgated by the Commission for such purposes. Accordingly, Form CCC-381 shall be used by each casino licensee to report their annual gross revenue taxes.
2. All references to accounts are those prescribed in the Uniform Chart of Accounts (Form CCC-910) adopted by the Commission.
3. All amounts are to be reported in whole dollar, without cents.
4. The Annual Gross Revenue Tax Return should not be amended for prior year audit adjustments. Prior year audit adjustments must be reflected on the line provided for this purpose on the reporting year's Annual Gross Revenue Tax Return.

B. Preparation of the Annual Gross Revenue Tax Return (CCC-381)

1. The form shall be completed as described below:

<u>Line</u>	<u>Description</u>
1	Enter on this line the sum of the amounts in accounts 10-3000 through 10-3099.
2	Enter on this line the sum of the amounts in accounts 10-3100 through 10-3879.
3	Enter on this line the sum of lines 1 and 2.
4	Enter on this line the amount reported on line 26 (Adjustments) of the reporting year's December tax return (CCC-101). If the amount to be reported is a negative number, then place that amount in brackets.
5	Enter on this line the net of lines 3 and 4.
6.	Enter on this line the amount reported on line 28 (Deduction for Eligible Promotional Gaming Credits) of the reporting year's December tax return (CCC-101).
7.	Enter on this line the net of lines 5 and 6 (line 5 minus line 6).
8.	Enter on this line an amount equal to 8.0% of the amount reported on line 7.

<u>Line</u>	<u>Description</u>
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9. Enter on this line the net amount of audit or other adjustments of prior years' taxes made in the reporting year. Explain the nature of the adjustments made. If the adjustment is a negative put the amount in brackets.
 10. Enter on this line the sum of lines 8 and 9.
2. The Annual Gross Revenue Tax Return 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 Annual Gross Revenue Tax Return

1. The Annual Gross Revenue Tax Return shall be filed no later than March 15th following the end of the reporting calendar year, and should be submitted electronically to the Commission and the DGE using the following addresses:

For the Commission: feu@ccc.state.nj.us
For the DGE: ofi@njdge.org

2. In the event the Annual Gross Revenue Tax Return cannot be e-mailed, it may be hand delivered or mailed to the following addresses:

Casino Control Commission
Division of Financial Evaluation
Financial Evaluation Unit
Tennessee Avenue and Boardwalk
Arcade Building
Atlantic City, New Jersey 08401

Department of Law and Public Safety
Division of Gaming Enforcement
Office of Financial Investigations
140 East Front Street
P.O. Box 047
Trenton, New Jersey 08625