

MASSACHUSETTS GAMING COMMISSION

Adjusted Gross Fantasy Wagering Receipts Monthly Tax Form

Person/Entity Name:	
Filing Date:	
Dates of Wagering Start:	
Wagering Dates End:	
Name of Person Filing	
Email of Filer	
Phone of Filer	

Gross Fantasy Wagering Receipts for the Month: \$

(a) Adjusted Gross Fantasy Wagering Receipts ¹
for the Month: \$

(b) Previous Month Negative Adjusted Gross Fantasy
Wagering Receipts Carry forward²: \$

(c) Adjusted Gross Fantasy Wagering Receipts Base
for Monthly Tax (a-b): \$

(d) 15% monthly tax on Adjusted Gross Fantasy
Wagering Receipts³ (c*0.15) \$

I hereby certify under the pains and penalties of perjury that the information above is true and accurate:

Signature of Filer

¹ M.G.L. c. 23N § 2--Adjusted Gross Fantasy Wagering Receipts: the total gross receipts from fantasy contests as defined in section 11M1/2 of chapter 12, less only the total of all cash prizes paid to participants in the fantasy contests; provided, however, that the total of all cash prizes paid to participants shall not include the cash equivalent of any merchandise or thing of value awarded as a prize.

² 205 CMR 240.03 Paragraph (4): When a monthly total for Adjusted Gross Sports Wagering or Adjusted Gross Fantasy Wagering Receipts is negative, the Operator or person or entity that offers fantasy contests may carry over the negative amounts to returns filed in subsequent months provided that sufficient documentation, as determined by the Commission, is submitted in support of the offset.

³ 205 CMR 240.01 Paragraph (3): monthly tax of 15% of the Adjusted Gross Fantasy Wagering Receipts of a person or entity that offers fantasy contests pursuant to M.G.L c. 12, § 11M½, computed in accordance with 205 CMR 240.02. Any person engaged in offering fantasy contests shall register with the Commission on a form approved and prescribed by the Commission.



Massachusetts Gaming Commission