

Massachusetts State Lottery Commission

DEBORAH B. GOLDBERG
TREASURER & RECEIVER GENERAL

CHARITABLE GAMING DIVISION
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MICHAEL R. SWEENEY
EXECUTIVE DIRECTOR

RAFFLE AND/OR BAZAAR TAX RETURN

ATTENTION:

FILE RETURN AND PAYMENT
WITHIN 10 DAYS AFTER OCCASION
TO ABOVE ADDRESS
(SEE PENALTIES PAGE 2 - PAR. A. THROUGH E.)

FOR MASSACHUSETTS STATE LOTTERY COMMISSION USE ONLY	
IDENTIFICATION NUMBER	Received

CHECK (✓)

TYPE OF ACTIVITY: RAFFLE BAZAAR OTHER (SPECIFY) _____

PLEASE TYPE OR PRINT IN INK

NAME OF ORGANIZATION											
STREET ADDRESS OF ORGANIZATION								AREA CODE TELEPHONE NO. OF ORGANIZATION			
CITY OR TOWN								F. ID. NO. OF ORGANIZATION			
ZIP CODE				DATE OF OCCASION							

SCHEDULE 1

COMPUTATION OF TAX:

1. RECEIPTS FROM SALES

No. of Tickets or Chances Sold: X Cost per Ticket or Chance: \$

2. OTHER RECEIPTS \$

3. GROSS RECEIPTS (ADD LINES 1 AND 2) \$

4. TAX \$ Amount of Line 3: X .05 \$

5. PENALTY AND INTEREST (SEE PAR. D - PAGE 2) \$

6. TOTAL TAX DUE (ADD LINES 4 AND 5) \$

SCHEDULE 2

COMPUTATION OF NET PROFIT OR (LOSS):

1. GROSS RECEIPTS (FROM LINE 3 - SCHEDULE 1) \$

2. LESS EXPENSES:

A. TOTAL PRIZES AWARDED (CASH OR VALUE) \$

B. OTHER EXPENSES \$

C. TAX PAID (LINE 6 - SCHEDULE 1) \$

D. TOTAL EXPENSES (ADD ITEMS 2A-B-C) \$

3. NET PROFIT OR (LOSS) (SUBTRACT LINE 2D FROM LINE 1) \$

STAPLE CHECK
MAKE CHECK PAYABLE TO MASSACHUSETTS STATE LOTTERY COMMISSION

FOR MASSACHUSETTS STATE LOTTERY COMMISSION USE ONLY

DATE CHECK RECEIVED			CHECK NO.	INV. NUMBER	DATE CHECK DEPOSITED		
MO	DAY	YR			MO	DAY	YR

RBT

(OVER)

IMPORTANT !!! - PLEASE READ THE FOLLOWING PARAGRAPHS

- A. Gross proceeds derived from a raffle are the total receipts from the sale of all tickets certain among which entitle holders to prizes, as determined by chance after the sale.
- B. Gross proceeds derived from a bazaar are the total receipts from the sale of all tickets or other evidences of chance for the disposal (by means of chance) of awards permitted under Section 7A of Chapter 271 of the General Laws.
- C. Any organization conducting a raffle or bazaar MUST FILE a return and PAY a tax of FIVE PER CENT of the GROSS PROCEEDS within TEN DAYS after each raffle or bazaar. See Section 7A of General Laws Chapter 271 as inserted by Chapter 810 of the Acts of 1968 and amended by Chapter 219 of the Acts of 1977.
- D. INTEREST AND PENALTY
 1. Interest - Charged at 12% from date due to the date paid.
 2. Penalty for Late Filing of Return - One percent of the tax due for each month or part thereof from date return due to the date filed up to a maximum of 25% the tax due.
 3. Penalty for Late Payment of Tax - One-half of one percent of the tax due for each month or part thereof from the date tax due to the date paid up to a maximum of 25% of the tax due.
- E. Adequate books and records must be maintained and kept to substantiate compliance with the five per cent gross proceeds tax. For tax auditing purposes, such books and records should be preserved and available for a period of three years after each return is filed.

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNATURE OF AUTHORIZED OFFICIAL

TITLE

DATE

RESIDENCE ADDRESS

AREA	BUSINESS TEL. NO.						

AREA	HOME PHONE						

CITY OR TOWN

ZIP

COMMENTS AND/OR COMPUTATION OF PENALTIES AND INTEREST
