

# PROCEDURE TO OBTAIN A RAFFLE AND BAZAAR PERMIT

## INITIAL REQUEST

Organization applies to city/town clerk in community in which event is to be held.

## CLERK APPROVES APPLICATION

Forwards application to Police Chief in local community.

## POLICE CHIEF APPROVES APPLICATION

Returns application to clerk.

## CLERK ISSUES PERMIT TO ORGANIZATION

Forwards "NOTICE OF ISSUANCE" form to Massachusetts State Lottery Commission.

## MSLC NOTIFIES ORGANIZATION IMMEDIATELY OF TAX PAYMENT REQUIRED

Packet mailed includes:

- 1) Tax Forms
- 2) Instructions
- 3) Pertinent Bulletins & Cover letter

## ORGANIZATION RESPONDS

Tax Forms assigned an ID#  
Forms sent to Computer  
Notices filed  
Tax payments sent to  
Treasurer's Office on  
Receipt Voucher

## ORGANIZATION FAILS TO RESPOND

Organization sent second notice.

## ANNUAL REPORT

An organization issued a permit shall within thirty days of the expiration of its permit submit a report in duplicate with the city/town clerk. The clerk shall send one copy to the Commissioner of Public Safety. This form requires the name and addresses of winners of \$25.00 or more.

RAFFLES & BAZAARS PERMIT (C. 810 – Acts of 1969)

NAME OF NON PROFIT ORGANIZATION \_\_\_\_\_

ADDRESS OF NONPROFIT ORGANIZATION \_\_\_\_\_

We, the undersigned, do hereby certify that the above-named organization has been organized and actively functioning as a non-profit organization in the Commonwealth for a period of not less than two years before applying for a permit.

Authorized signature \_\_\_\_\_ Address \_\_\_\_\_ Phone Number \_\_\_\_\_

Authorized signature \_\_\_\_\_ Address \_\_\_\_\_ Phone Number \_\_\_\_\_

Authorized signature \_\_\_\_\_ Address \_\_\_\_\_ Phone Number \_\_\_\_\_

Date: \_\_\_\_\_

COMMONWEALTH OF MASSACHUSETTS

Barnstable, ss: \_\_\_\_\_

20\_\_\_\_

Then personally appeared the above-named \_\_\_\_\_  
And acknowledged the foregoing instrument to be his/her free act and deed, before me.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

THE COMMONWEALTH OF MASSACHUSETTS

FEE  
\$25.00

.....  
(city or town)

APPLICATION FOR PERMIT TO CONDUCT RAFFLES AND BAZAARS  
(C. 810, ACTS OF 1969)

Name and address of Nonprofit Organization:

.....  
.....

Evidence of Qualification for Permit:

- (a) Veterans' organization chartered by the Congress of the United States or included in clause (12) of section five of chapter forty of the General Laws; or,
- (b) Church or religious organization; or,
- (c) Fraternal or fraternal benefit society; or,
- (d) Educational or charitable organization; or,
- (e) Civic or service club or organization; or,
- (f) Club or organization organized and operated exclusively for pleasure, recreation and other nonprofit purposes, no part of the net earnings of which inures to the benefit of any member or shareholder.

Officers or members of organization responsible for operation of raffle or bazaar:

Name

Residence Address

- (1) .....
- (2) .....
- (3) .....

Uses to which net proceeds will be applied: .....

.....  
(signature of authorized officer or member of organization)

Application certified to be in conformity with C. 810, Acts of 1969:

.....  
City/Town Clerk

PERMIT (ISSUED) (DENIED) .....

.....  
(date)

.....  
City/Town Clerk

The applicant (is) (is not) qualified to operate raffles and bazaars under the provisions of C. 810, Acts of 1969:

.....  
Chief of Police

# Massachusetts State Lottery Commission



## BEANO DIVISION

P.O. BOX 800  
BRAINTREE, MASSACHUSETTS 02184

TEL. (617) 849-5555

FAX: (617) 849-5546

JOE MALONE  
Chairman

ERIC M. TURNER  
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								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>									

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  

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">X</td> <td style="width: 50%;"></td> </tr> <tr> <td style="font-size: x-small;">No. of Tickets or Chances Sold</td> <td style="font-size: x-small;">Cost per Ticket or Chance</td> </tr> </table>	X		No. of Tickets or Chances Sold	Cost per Ticket or Chance			\$	:
X								
No. of Tickets or Chances Sold	Cost per Ticket or Chance							
2. OTHER RECEIPTS ..... \$ \_\_\_\_\_ :
3. GROSS RECEIPTS (ADD LINES 1 AND 2) ..... \$ \_\_\_\_\_ :
4. TAX \$ \_\_\_\_\_ X .05 ..... \$ \_\_\_\_\_ :  
Amount of Line 3
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														
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MO	DAY	YR																		
NO.	NO.																			
MO	DAY	YR																		

**NOTICE OF ISSUANCE OF:  
RAFFLE AND / OR BAZAAR LICENSE  
CITY OR TOWN .....**

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FOR MASSACHUSETTS STATE LOTTERY COMMISSION USE ONLY																	
<table border="1" style="margin: auto;"> <tr> <th colspan="8" style="text-align: left; font-size: small;">IDENTIFICATION NUMBER</th> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	IDENTIFICATION NUMBER																DATE RECEIVED _____
IDENTIFICATION NUMBER																	

Name of Authorized Organization _____		
Address (Street) _____	City/Town _____	ZIP CODE _____
FORM IS TO BE RETURNED TO: <b>CHARITABLE GAMING DEPARTMENT</b> Massachusetts State Lottery P.O. Box 859012 BRAINTREE, MA 02185-9012		

FOR CITY / TOWN USE ONLY
Date of Issue: _____
_____ City / Town Official
_____ Title
OFFICIAL SEAL:

RBL  
25M-7-83

PRINT IN INK, OR TYPEWRITE

COMPLETE AND SIGN THE REVERSE SIDE

Date Organized _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Unincorporated Association	
<input type="checkbox"/> Religious Organization	<input type="checkbox"/> Veterans Organization (non-profit)	<input type="checkbox"/> Educational Organization	<input type="checkbox"/> Civic Organization
<input type="checkbox"/> Charitable Organization	<input type="checkbox"/> Volunteer Fire Company	<input type="checkbox"/> Fraternal Organization	<input type="checkbox"/> Other

FOR M.S.L.C. USE ONLY
<input type="checkbox"/> TAX FORM SENT
BY: _____
DATE: _____
INV. ASSIGNED: _____
Assigned By _____ Date _____

AUTHORIZED OFFICER OF ORGANIZATION SIGN BELOW																		
Signature of Officer _____ Date _____																		
Title _____																		
DATE OF OCCASION _____																		
NUMBER OF OCCASIONS NEXT TWELVE (12) MONTHS _____																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="font-size: x-small;">TELEPHONE NUMBERS</th> <th style="font-size: x-small;">AREA</th> <th style="font-size: x-small;">HOME PHONE</th> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <th style="font-size: x-small;">AREA</th> <th colspan="2" style="font-size: x-small;">BUSINESS TEL NO</th> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	TELEPHONE NUMBERS	AREA	HOME PHONE							AREA	BUSINESS TEL NO							
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The Official Website of the Attorney General of Massachusetts

Mass.Gov

## Attorney General Martha Coakley



Home > Non-Profits & Charities > Charitable Organizations > Raffles and Other Gaming Activity > Guidance on Raffles >

### Hosting a Raffle

Under M.G.L. c. 271, s. 7A and its implementing regulations, 940 CMR 12, some nonprofit organizations are permitted to hold certain gaming activities in order to fundraise. The law allows nonprofits to hold raffles, defined as "an arrangement for raising money by the sale of tickets, certain among which, as determined by chance after the sale, entitle the holders to prizes."

The law requires that the promotion and operation of the raffle be limited only to the qualified members of the sponsoring organization and no such member shall receive remuneration in any form for their time or effort devoted to the promotion and operation of such raffle. In addition, all raffle proceeds must be used for educational, charitable, religious, fraternal or civic purposes or for veterans' benefits.

### Only Certain Organizations Can Hold Raffles

Under M.G.L. c. 271, s. 7A, only a veterans, church or religious, fraternal or fraternal benefit society, educational or charitable, civic or service club, or other club or organization operated exclusively for nonprofit purposes may hold a raffle. This means:

1. a for-profit entity cannot hold a raffle for itself or a nonprofit; and
2. an individual cannot hold a raffle.

The organization must be organized and actively functioning as a nonprofit in Massachusetts for at least two years. This means the organization cannot:

1. organize one week and have a raffle the next week; and
2. be incorporated or otherwise organized in another state.

If the organization is a public charity, in order to hold a raffle it must be registered with the AGO and in compliance with the reporting requirements under M.G.L. c. 12, s. 8F. [Note: The law (M.G.L. c. 12, s. 8E and 8F) exempts the American National Red Cross, the Grand Army of the Republic, American Veterans of World War II, Korea and Vietnam, Vietnam Veterans of America, AMVETS, the United Spanish War Veterans, the American Legion, the Disabled American Veterans of the World War, Military Order of the Purple Heart, the Paralyzed Veterans of America, the Veterans of World War I of the U.S.A., the Veterans of Foreign Wars of the United States and organizations that hold property held for any religious purpose, whether incorporated or unincorporated, from having to register with the AGO. These organizations still need to follow M.G.L. c. 271, s. 7A in order to hold a raffle.]

The public charity must also be in possession of a Certificate of Solicitation under M.G.L. c. 68, s. 19. If the public charity is unable to document its compliance with the reporting and certificate requirements, it should contact the AGO's Non-Profit Organizations/Public Charities Division.

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**Attorney General Martha Coakley**



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## FAQs about Nonprofit Gaming Events

### Frequently Asked Questions about Nonprofit Gaming Events

**Q: Who may conduct gaming events such as raffles, casino or Las Vegas nights, or poker tournaments?**

**A:** Gaming events such as raffles, casino or Las Vegas nights, or poker tournaments may only be conducted by a non-profit organization (whether or not incorporated) that has been organized and actively functioning in Massachusetts for at least two years and is one of the following:

- Veterans' organization chartered by Congress;
- Church or religious organization;
- Fraternal or fraternal benefit society, such as an Elks Club or union;
- Educational or charitable organization;
- Civic or service club; or
- Other club or organization operated exclusively for nonprofit purposes.

These groups are qualified nonprofit organization and represent limited exceptions to the general law prohibiting gambling in the Commonwealth.

**Q: If a qualified nonprofit organization is also a public charity does it have other legal requirements before it can conduct gaming events?**

**A:** Yes, a nonprofit organization that is a public charity must register with the Attorney General's Non-Profit Organizations/Public Charities Division (the "Division") under [M.G.L. c. 12, s. 8E](#) and must be in compliance with the reporting requirements of [M.G.L. c. 12, s. 8F](#) and [M.G.L. c. 68, s. 19](#) prior to conducting a gaming event. If you do not know if your organization is a public charity, please visit [General FAQs about Charities](#).

**Q: What kinds of gaming activities are regulated?**

**A:** Raffles, in which a chance to win is sold to participants and the winner or winners are selected from the chances actually sold, are regulated by law. Whenever money is charged for the ticket or chance, the raffle can be legally operated only by a qualified nonprofit organization. The funds received must be used only for the purposes specified in the law. If no money is charged, anyone may legally operate a raffle, and businesses often do so for promotional purposes. Consumer protection laws apply to all raffles, however.

Casino or Las Vegas nights (also referred to as "bazaars") are also regulated because they offer the opportunity to play games of chance, such as roulette, craps, blackjack and poker (including Texas Hold'em) for a prize. These gaming events may be legally operated only by a qualified nonprofit organization, and the funds must be used for specified purposes.

Beano or Bingo games are regulated by the Lottery Commission. For more information, visit the [Lottery Commission website](#), or call (781) 849-5555.

**Q: May a municipal or other governmental organization such as a public school or a conservation commission sponsor a gaming event?**

A: No, because these organizations do not fit within any of the authorized categories.

**Q: Does the law restrict the use of the funds raised through gaming activities?**

A: Yes. The funds raised must be used for educational, charitable, religious, fraternal or civic purposes or for veterans' benefits.

**Q: What laws apply to gaming activities?**

A: All qualified nonprofit organizations conducting gaming events must comply with M.G.L. c. 271, s. 7A. In addition, the Attorney General has regulations governing raffles at 940 CMR 12.00 (Regulations Governing Raffles) if the cost of a ticket is more than \$10 or any prize exceeds \$10,000. The Attorney General also has regulations governing casinos or Las Vegas nights. See 940 CMR 13.00 (Regulations Governing Bazaars).

**Q: Is a permit needed to hold gaming events? If so, how can I obtain one?**

A: Yes, a permit from the municipality in which the raffle will be held is required for a qualified nonprofit organization to hold a gaming event such as a raffle, casino or Las Vegas night, or poker tournament. The nonprofit must obtain the permit from the clerk of the municipality.

**Q: What is required in the permit application?**

A: The nonprofit must provide:

- Its name and address;
- Evidence that it is eligible to hold a raffle or bazaar;
- Names of three officers or members who will be responsible for the operation of the event; and
- The uses to which the net proceeds will be applied.

**Q: Who may sell raffle tickets?**

A: Only qualified members of the sponsoring organization who are not paid for their time or effort.

**Q: How many raffles may be held during the year?**

A: A permit received from a municipality is valid for one year from the issue date. There is no limit on the number of raffles that may be held.

**Q: Are online raffle sales permitted?**

A: While there are no Massachusetts laws expressly regulating online raffle sales, certain regulations may operate to prevent online sales. For example, both the purchaser and the seller must sign the raffle ticket under 940 CMR 12.00 (Regulations Governing Raffles) if the prize is worth more than \$10,000 or raffle tickets cost more than \$10.

In addition to state law, federal law may also apply. The Unlawful Internet Gambling Enforcement Act, passed on October 13, 2006 (31 United States Code s. 5361-5366), restricts online gambling in states that do not require age and location verification. Massachusetts does not currently regulate online gambling. Nonprofit organizations seeking to



conduct online raffles should be aware that such raffles may violate federal law and should first consult with their own attorney, as the Division provides advice only with respect to state law.

**Q: Who may be involved in the operation of a casino or Las Vegas night or poker tournament?**

**A:** Only bona fide members of the licensed nonprofit organization. The members cannot be paid for their involvement in the gaming event. Employees of companies providing equipment or supplies for the gaming event may not be involved in the management or operation of the event.

**Q: How many casino or Las Vegas nights or poker tournaments may be held during the year?**

**A:** A permit is valid for one calendar year and a nonprofit may conduct only three of these gaming events during that period; a gaming event may not last longer than five hours and no more than one event may be held on any single day.

**Q: Does a nonprofit have to pay taxes on the money it raises from gaming events?**

**A:** Yes, within 10 days after conducting a raffle, casino or Las Vegas night or poker tournament, the nonprofit organization must pay a five percent tax on the gross proceeds to the Lottery Commission. The Lottery Commission will send the required forms to the nonprofit after the permit is issued.

**Q: What else does the law require?**

**A:** Within 30 days after the permit expires, the nonprofit must provide to the city or town clerk two copies of a report certified by the same three people who applied for the permit containing:

- Number of gaming events held;
- Amount of money received;

# Massachusetts State Lottery Commission



P.O. BOX 800  
BRAINTREE, MASSACHUSETTS 02184

CHARITABLE GAMING DIVISION — 849-5555

*Joe Malone*

JOE MALONE  
Chairman

## CASINO FUNCTION FINANCIAL RETURN

*Eric M. Turner*

ERIC M. TURNER  
Executive Director

**ATTENTION: FILE COMPLETED RETURN WITHIN 10 DAYS AFTER FUNCTION TO THE ABOVE ADDRESS. FAILURE TO COMPLY WILL RESULT IN SUSPENSION OR REVOCATION OF PERMIT.**

NAME OF ORGANIZATION	
STREET ADDRESS	TELEPHONE NUMBER
CITY OR TOWN	ZIP CODE

ORGANIZATION IDENTIFICATION NUMBER					
DAY OF FUNCTION	DATE OF FUNCTION				
	MO.	DAY	YR.		
TIME OF FUNCTION	NUMBER OF PLAYERS				
_____ P.M. to _____ P.M.					

### SCHEDULE 1 CASINO FUNCTION INCOME STATEMENT

#### A. RECEIPTS

- 1. ADMISSION TICKETS (FROM CONTROL SHEET (E) LINE 6) ..... \$ \_\_\_\_\_
- 2. RAFFLE TICKETS (FROM CONTROL SHEET (E) TOTAL COL. 8) ..... \$ \_\_\_\_\_
- 3. GAMING TABLES (FROM CONTROL SHEET (F) TOTAL COL. 1) ..... \$ \_\_\_\_\_
- 4. OVER/SHORT (FROM CONTROL SHEET (H) LINE 13) ..... \$ \_\_\_\_\_
- 5. OTHER RECEIPTS ..... \$ \_\_\_\_\_
- 6. GROSS RECEIPTS (ADD LINES 1 THRU 5) ..... \$ \_\_\_\_\_

#### B. EXPENDITURES

- 1. CASH PRIZES (COMPLETE SCHEDULE 2 AND ENTER TOTAL) ..... \$ \_\_\_\_\_
- 2. CHIP REDEMPTIONS (FROM CONTROL SHEET (H) LINE 17) ..... \$ \_\_\_\_\_
- 3. TAX DUE (LINE 6, PART A x .05) ..... \$ \_\_\_\_\_
- 4. PENALTY & INTEREST (SEE PAR. C PAGE 2) ..... \$ \_\_\_\_\_
- 5. TOTAL TAX DUE (ADD LINES 3 AND 4) ..... CHECK # ( \_\_\_\_\_ ) \$ \_\_\_\_\_
- 6. EQUIPMENT SUPPLIER FEE ..... CHECK # ( \_\_\_\_\_ ) \$ \_\_\_\_\_  
NAME OF FIRM \_\_\_\_\_
- 7. HALL RENTAL FEE ..... CHECK # ( \_\_\_\_\_ ) \$ \_\_\_\_\_
- 8. NAME OF HALL \_\_\_\_\_  
ADDRESS \_\_\_\_\_

CHECK NO.	PAYEE	DESCRIPTION
9.		
10.		
11.		
12.		
13.		
14.		

- 15. TOTAL EXPENDITURES (ADD ITEMS 1 THRU 14) ..... \$ \_\_\_\_\_

#### C. NET PROFIT OR (LOSS)

- 1. FROM LINE 6, PART A DEDUCT LINE 15 PART B ..... **NET PROFIT OR (LOSS)** \$ \_\_\_\_\_

STAPLE CHECK → IMPORTANT: PLEASE ATTACH TAX CHECK TO THIS FORM.

MAKE CHECK PAYABLE TO: MASSACHUSETTS STATE LOTTERY COMMISSION

**SCHEDULE 2 SUMMARY OF PRIZES**

CASH DOOR PRIZES:

- 1. (            AT \$            ) \$ \_\_\_\_\_
- 2. (            AT \$            ) \$ \_\_\_\_\_

CASH RAFFLE PRIZES:

- 3. (            AT \$            ) \$ \_\_\_\_\_
- 4. (            AT \$            ) \$ \_\_\_\_\_
- 5. **TOTAL CASH PRIZES**        \$ \_\_\_\_\_

LIST MERCHANDISE DOOR PRIZES/RAFFLE PRIZES AWARDED AT THIS FUNCTION		
DOOR	DESCRIPTION	\$ _____
		VALUE
RAFFLE	DESCRIPTION	\$ _____
		VALUE

**NOTE:** INITIAL PURCHASING COSTS OF MERCHANDISE DOOR PRIZES/RAFFLE PRIZES SHOULD BE ENTERED UNDER PART B, SCHEDULE 1 (EXPENDITURES) ONLY ONCE.

**SCHEDULE 3 DISPOSITION OF, AND ACCOUNTING FOR, NET PROFITS**

- 1. BALANCE IN SPECIAL CASINO CHECKING ACCOUNT (SCHEDULE 3, LINE 6 OF LAST CFT-1 REPORT) \$ \_\_\_\_\_
- 2. ADD NET PROFIT (OR LOSS) (SCHEDULE 1, PART C, LINE 1 OF THIS REPORT) ..... \$ \_\_\_\_\_
- 3. ADD OTHER INCOME (INTEREST, ETC.) ..... \$ \_\_\_\_\_
- 4. TOTAL FUNDS AVAILABLE FOR DISBURSEMENT (ADD ITEMS 1 THROUGH 3) ..... \$ \_\_\_\_\_

**ALL DISBURSEMENTS SINCE LAST REPORT. DETAIL BELOW:**

DATE	CHECK NO.	PAYEE	DESCRIPTION	AMOUNT

- 5. TOTAL DISBURSEMENTS (FROM ABOVE SCHEDULE) ..... \$ \_\_\_\_\_
- 6. **BALANCE IN SPECIAL CASINO CHECKING ACCOUNT (LINE 4 LESS LINE 5)** ..... \$ \_\_\_\_\_

**IMPORTANT !!! – PLEASE READ THE FOLLOWING PARAGRAPHS**

- A. Gross proceeds derived from a Casino Function 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.
- B. Any organization conducting a Casino Function MUST FILE a return and PAY a tax of FIVE PER CENT of the GROSS PROCEEDS within TEN DAYS after each Casino Function. See Section 7A of the General Laws, Chapter 271.
- C. 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.
- D. 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 four years from the close of the calendar year to which the records apply.

**THIS DECLARATION MUST BE COMPLETED**

I DECLARE, SUBJECT TO THE PENALTIES OF PERJURY, THAT I WAS THE MEMBER IN CHARGE OF THE CASINO FUNCTION CONDUCTED BY THE LICENSEE HEREIN ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 19\_\_\_\_, THAT I PERSONALLY SUPERVISED SAID FUNCTION, THAT I HAVE READ THE FOREGOING STATEMENT, AND THAT THIS STATEMENT IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

\_\_\_\_\_  
SIGNATURE OF MEMBER IN CHARGE OF CASINO FUNCTIONS

\_\_\_\_\_  
DATE

AREA	BUSINESS TEL. NO.			

AREA	HOME PHONE			

**FORM PREPARED BY:** \_\_\_\_\_