# Massachusetts State Lottery Commission 

Charitable Gaming Division
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## 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.)
CHECK ( $V$ )
TYPE OF ACTIVITY: RAFFLE $\square \quad$ BAZAAR $\square \quad$ OTHER (SPECIFY)
PLEASE TYPE OR PRINT IN INK
SCHEDULE 1




COMPUTATION OF TAX:

1. RECEIPTS FROM SALES

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

Amount of Line 3
5. PENALTY AND INTEREST (SEE PAR D. - PAGE 2)
6. TOTAL TAX DUE (ADD LINES 4 AND 5)
\$ $\qquad$


## 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) $\qquad$
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, pr, 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 organizations 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 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 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

RESIDENCE ADDRESS

CITY OR TOWN ZIP

TITLE DATE

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