

Updated
2017

Colorado Division of Gaming

Revenue Online Manual

Updated 2017



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Background

The Colorado Division of Gaming (Division) requires licensed gaming businesses to submit information relating to: Gaming Tax Returns, Standard Financials Statements, Personnel Tracking & Device Tracking. Historically, the Division utilized an application titled FoxPro to handle the reporting requirements in place at that time. In July 2001, FoxPro was replaced with a web-based application called the Casino EZFile System (CEZFS). CEZFS allowed businesses licensed by the Colorado Limited Gaming Control Commission (Gaming Commission) to: file their gaming tax returns and submit tax payments each month, file their device (slot machines) tracking and employee tracking updates each month, and file their annual financial statements. In 2014, it was determined the aging CEZFS application would be replaced by the State's Revenue Online (ROL) application.

The Division completed a 2-phased approach:

- Phase I consisted of designing and developing the Tax Return Submission & Payment modules, and went live on July 27, 2015.
- Phase II consisted of designing and developing the Financial Statement Returns, Device Tracking & Personnel Tracking Modules, in addition to converting data from the CEZFS application into the new ROL application, and went live on January 2, 2016.

ROL is Colorado's free, one-stop site for the filing of Colorado taxes, managing taxpayers' accounts and checking the status of refunds, but now, it is also a convenient and secure environment that allows authorized business to meet the reporting requirements established in the Act, Rules and Regulations, and the Internal Control Minimum Procedures (ICMP).

Accessing Revenue Online (ROL)

Revenue Online (ROL), can be accessed through the Division of Gaming's home page at <https://www.colorado.gov/enforcement/gaming> and clicking on the ROL icon under Quick Answers. Users can also access ROL by going to <https://www.colorado.gov/revenueonline/>.

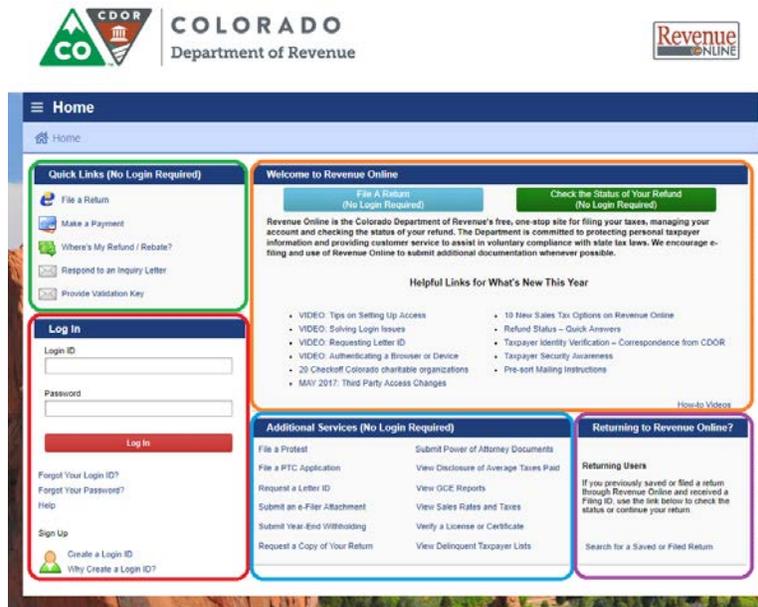
To gain access to this system, each property must have a designated Master Contact. For newly registered business who do not yet have an established Master Contact set up in the system, the business should contact the Division to establish the primary access please complete the form located on the Division's website on the [Revenue Online Manuals](#) page.

Once a Master Contact has been set up, additional Individual User Access to the system is granted by the designated Master Contact for your property (see [Granting Access](#)).

When you have been granted access, you may proceed to the ROL home page and enter your Login ID and Password, then click the Log In button. If you have forgotten your Login ID or Password, use the hyperlinks directly below the Log In pane for assistance. If after using the hyperlinks you are still unable to sign in, or if you have locked your account and require immediate assistance, please contact the Division's Audit Section at 303-205-1300.

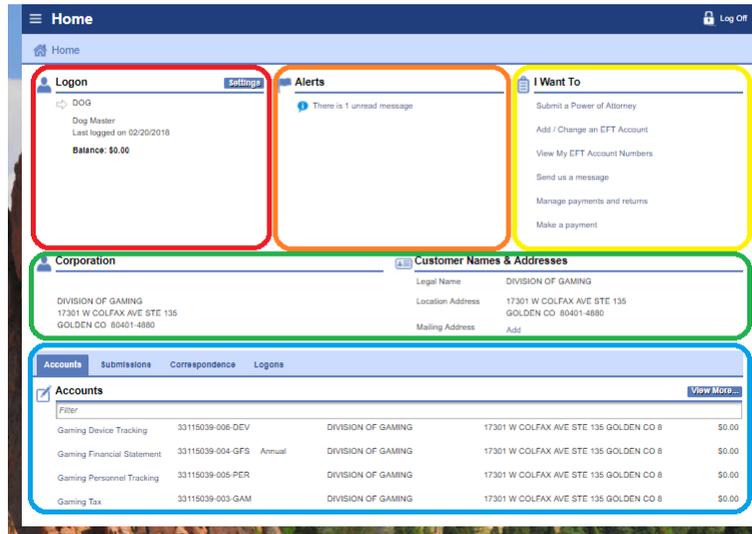
ROL Overview

The main page of ROL, prior to logging in, consists of several panels that contain information for various items managed by the Department of Revenue (Department).



- **Quick Links** – Do you know what you need and just need to check on the status without logging in? This pane might have a quick way to assist you.
- **Welcome to Revenue Online** – This notification pane will have pertinent information such as if there is planned maintenance on the system, when it would be unavailable, or other links to help you navigate or troubleshoot some of the more common questions.
- **Log In** – Use this pane to provide your Login ID and Password to gain access to ROL. There are also helpful links in case you forget either your Login ID or Password.
- **Additional Services** – Where you will find some of the more specific items that pertain to residents of Colorado.
- **Returning to Revenue Online?** – Search for a Saved or Filed Return if you received a Filing ID.

Once you have logged in, your landing page will vary based off the access level you have been granted.



- **Logon** – This pane indicates the user currently logged in, the last time the user was logged in, the total balance due on the Business Account. Additionally, use the Settings button to manage additional account settings or grant access to new users if your security permissions allow for you to take such actions on the Business’s behalf.
- **Alerts** – This pane will display important account notices which may require action.
- **I Want To** – Displays optional actions you can perform. These options will change depending on where you are at within your account. For example, the options in the illustration above reflect actions which can be taken on the Business Account; however, if you are in the Gaming Tax Account section, the options will be different.
- **Business Information** – This section will show you the Name and Addresses on File for your company.
- **Account Information** – Displays information specific to each account which you have been granted access for (If you were not granted access to an account, it will not be displayed in your list). You can click on any of the available tabs or hyperlinks to view additional account specific information. For example, clicking on the Gaming Tax hyperlink, will direct you to the account where you can file your Gaming Tax Return.

Granting Access

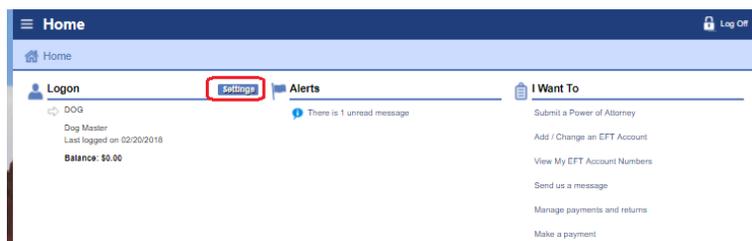
Once a Master Contact has been set up, the Master Contact can establish User Administrators, grant additional Individual User Access to the system, or Grant Third Party Access to the system.

- **User Administrators** – A User Administrator is an individual who is authorized to manage additional logons to the system. The User Administrator can be responsible for one or several specific accounts. For example, User Administrator A, might be responsible for managing logons

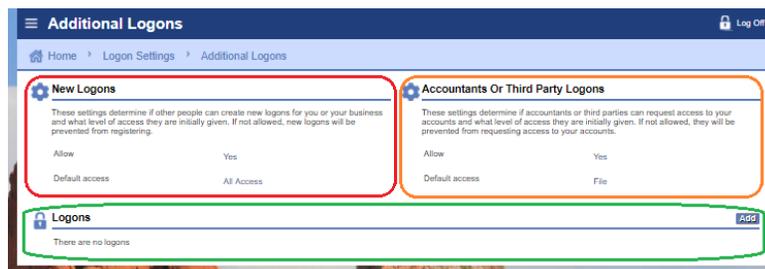
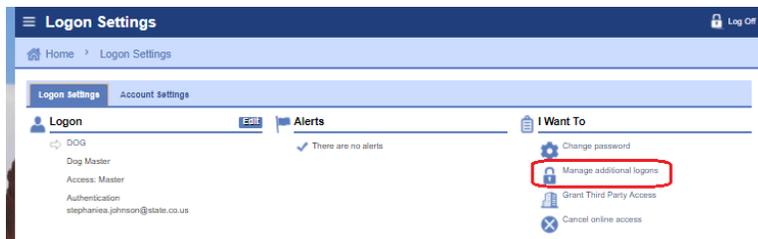
to the Gaming Tax (GAM) and the Personnel Tracking (PER) Accounts, but not the Device Tracking (DEV) or the Gaming Financial Statement (GFS) Accounts.

- Individual User Access – Anyone who is authorized by the Business to submit data (ex. Update personnel records, submit a gaming tax return, update slot machine device movement, etc.) to the Division of Gaming through Revenue Online can be given a Logon ID and Password. This type of individual and access is not responsible for maintaining other users access to Revenue Online.
- Grant Third Party Access – Typically this access is granted to individuals who may not be employed by the business, but has the authority to access and submit documents on behalf of the business (ex. External CPA submits your annual Gaming Financial Statement).

The Master Contact will log into their ROL account and click on the Settings button in the Logon Pane.



Next you will select the appropriate option from the I Want To pane. For the purposes of this manual, the most frequently used scenarios will be discussed; should you have questions pertaining to a specific item|scenario not listed in this manual, please contact the Division of Gaming to be assisted further.



- **New Logons** – Manage access and default settings for accounts that do not yet exist.
- **Accountants or Third Party Logons** – Manage access and default settings for Third Party Access Logons.
- **Logons** – This section will allow you to add|edit User Administrators and grant Individual User Access.

In the image above, there are no existing Logons; to add a logon, click the Add button in the Logons section, complete the required information and click Save.

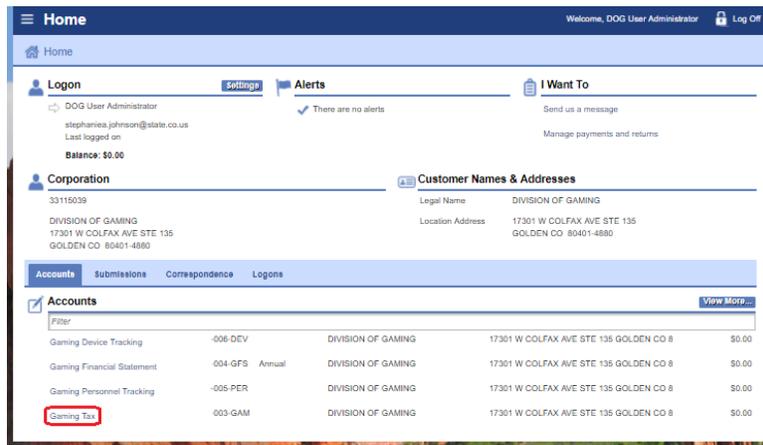
The above step will create the logon and the system will automatically send an email to the individual's email address, and although the logon was created, the Master Contact still needs to specify what accounts the user should have access to, and what level of access the individual should have for each.

- **Logon** – Logon information for the User; displays Logon ID & Emil Address. If the user did not receive the system generated email, you may click on the Resend logon access email link to send another email.
- **Settings** – Manage the type of access the user was granted.
- **Accounts** – Click the Manage button in this pane to grant the user access to specific accounts and what level of access the individual should have for each.
- **Last Log On Activity** – Clicking on the More button in this pane will provide you insight into when the user last logged into their account, and some of the actions they have taken.

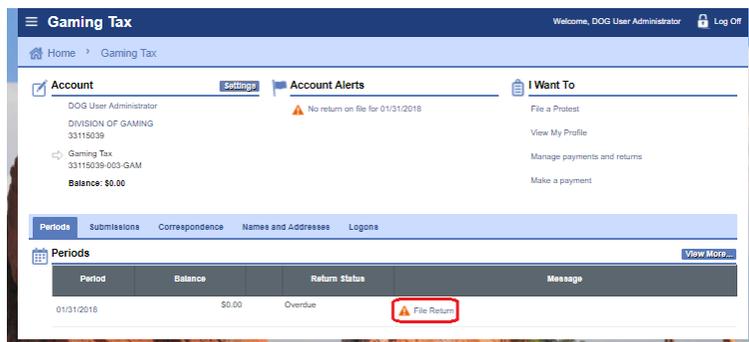
The user should now be able to successfully log in to Revenue Online and access the authorized accounts.

Gaming Tax (GAM) Account

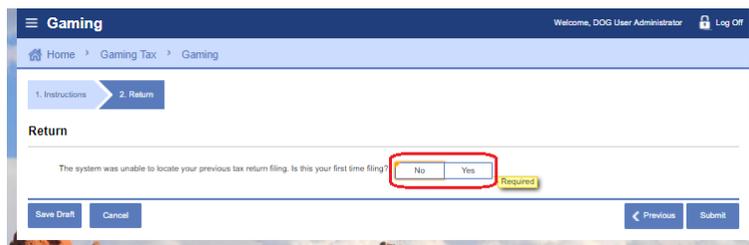
After logging in to ROL, click on the Gaming Tax hyperlink down in the Account Information section.



In the Periods section, find the period you wish to file and select the corresponding File Return hyperlink.



The first time your Gaming Taxes are filed through ROL, a warning message may appear; please select the appropriate option to continue.



- Selecting NO will prompt you to contact the Division.

The system was unable to locate your previous tax return filing. Please contact the Division of Gaming at 303-205-1300 in order to proceed with submitting this return.

- Selecting YES will take you to your first Tax Return.

The Tax Return consists of five sections: [Slot Machines](#), [Table Games](#), [Charitable Gaming](#), [Tax Calculation Breakdown](#) and the [Current Period Return Summary](#). Only white fields can have data input, grayed out fields are not editable.

Return

The system was unable to locate your previous tax return filing. Is this your first time filing? No Yes

Casino Name: DIVISION OF GAMING License Number: 0123456789 Filing Period: 01/31/2018 Date Due: 02/15/2018

Slot Machines Filter

Denomination	Units	Coins In	Drop	Payouts	Hopper Adj	Statewide Contribution	Statewide Secondaries	AGP	Prior Prd Adj
1 Cent	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Cent	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

When completing the slots or table games information, if there is a row that depicts all zeros (no data entered|not applicable), a check box has been added to the return which prompts the user to review the return and certify those fields should have no figures entered. For example, Casino ABC does not offer Player Banked Poker, before the user can submit the return, the check box must be selected.

Table Games Filter

Game Type	# of Tables	Drop	Handpay	Payout	AGP	Prior Prd Adj
Blackjack	1.0	10.00	2.00	2.00	6.00	0.00
Player Banked Poker	0.0	0.00	0.00	0.00	0.00	0.00
House Banked Poker	5.0	100.00	8.00	50.00	42.00	0.00
Craps	1.0	20.00	0.00	80.00	-60.00	0.00
Roulette	1.0	75.00	0.00	35.00	40.00	0.00
5 Rows	8.0	205.00	10.00	167.00	28.00	0.00

There are one or more Table Games containing zeros. I certify I have reviewed the entries and they are correct.
 Required

Slot Machines

- **Units** – The average number of active devices on the floor during the month. To arrive at the number of slots to report on the tax return, take the number of slots on floor per day, add up the total number of slots per day for the entire month and divide by the number of days the casino was open during the month. The system will round the number entered to the nearest whole number.
- **Coins-In** – Enter the total dollar value of all coin-in encompassing all drops performed during the month. This information is found on the Theoretical Hold Report and the Monthly Slot Revenue Summary.
- **Drop** – Enter the total dollar value of Drop + Tickets and Slot Coupons Dropped + Electronic-In as defined below.
 - **Drop** – The total dollar value of the drop proceeds for all drops performed during the month and any proceeds resulting from slot tournaments. This information is found on the Monthly Slot Revenue Summary Report. Drop includes the total amount of coins and bills removed and counted from the drop buckets and bill validators for all drops|counts performed during the month. You may use the total of either the weigh or the wrap for the coins; however, whichever method is selected you must be consistent. Any net proceeds (entry fees less prizes awarded) resulting from a slot

tournament held during the month must be included as part of the drop amount reported on the tax return.

- **Tickets and Slot Coupons Dropped** – The total dollar value of tickets and slot coupons inserted into slot machines and processed through the drop and count during the month. The denomination of the tickets and slot coupons dropped is reported on the tax return for the denomination of the machine in which the ticket was inserted.
- **Electronic-In** – This includes the value of all downloaded cashable and non-cashable electronic promotional credits transferred to a slot machine from an Electronic Promotional Credit System.
- **Payouts** – Enter the total dollar value of Jackpot Payouts + Tickets and Slot Coupons Redeemed + Electronic-Out + Fills as defined below.
 - **Jackpot Payouts** – The total dollar value of all manually paid jackpots and accumulated credits documented on jackpot payout slips encompassing all drops performed during the month. This includes any statewide secondary jackpots paid by the casino. This amount is found on the Monthly Slot Revenue Summary and Jackpot Comparison Report.
 - **Tickets and Slot Coupons Redeemed** – The total dollar value of tickets and slot coupons redeemed (at slot machines, cages or kiosks) for the month. The denomination of the tickets and slot coupons redeemed is reported on the tax return for the denomination of the machine from which the ticket was issued.
 - **Electronic-Out** – This includes the value of all non-cashable electronic promotional credits electronically transferred from the slot machine to an Electronic Promotional Credit System.
 - **Fills** – The total dollar value of all fills documented on fill slips encompassing all drops performed during the month. This amount is found on the Monthly Slot Revenue Summary. Initial fills are excluded from this total.
- **Hopper Adjustments** – Enter the hopper adjustment amount for all hopper counts performed during the month. The hopper adjustment amount is the hopper count, less the initial fill or the inventory amount from the last hopper count. The hopper adjustment amount is found on the Monthly Slot Revenue Summary. Refer to the ICMP or call the audit section to determine when a hopper count|adjustment is performed and reported. Hopper adjustments are either increases or decreases to AGP; therefore, enter a positive or a negative number. If the hopper adjustment decreases AGP, the amount reported on the tax return must be shown with a minus “-” sign, i.e. -100.00.
- **Statewide Contributions** – Enter the total dollar value of all primary and secondary statewide contributions for the month. The statewide multi-link vendor provides this information. Statewide contributions are the casino’s prorated portion of all primary and secondary statewide multi-link jackpots paid during the month. Include statewide contributions in the Multi Denom Slot Machine Denomination section, as this is the only game denomination that allows input into the statewide contributions column.

- Statewide Secondaries** – Enter the total dollar value of all statewide multi-link secondary jackpots paid by the casino and reimbursed by the vendor. Although statewide multi-link secondary jackpots are paid by the casino, the statewide multi-link vendor may reimburse the casino for these jackpots. This information is provided internally from the jackpot payout slips and from the statewide multi-link vendor. Include Statewide Secondaries in the Multi Denom Slot Machine Denomination section, as this is the only game denomination that allows input into the statewide Secondaries column.

The system was unable to locate your previous tax return filing. Is this your first time filing?

Casino Name: DIVISION OF GAMING License Number: 0123456789 Filing Period: 01/31/2018 Date Due: 02/15/2018

Slot Machines

Multi Denom	Denomination	Units	Coins In	Drop	Payouts	Hopper Adj	Statewide Contributions	Statewide Secondaries	AGP	Prior Prd Adj
	Multi Denom	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

- Adjusted Gross Proceeds (AGP)** – Adjusted Gross Proceeds = Drop – Payouts + Hopper Adjustments – Statewide Contributions + Statewide Secondaries. The system will automatically calculate AGP. You must verify the system calculated AGP agrees to the AGP amounts per your records.
- Prior Period Adjustments (PPAs)** – If an adjustment to AGP needs to be made for a tax return previously filed **and** after the filing period is closed, contact the Division’s Chief Auditor. You **must** submit supporting documentation to the Division prior to submitting your tax return. The dollar amount is reported in the Prior Prd Adj column for the affected denomination(s). If a PPA has been entered, a box will appear requiring a reason to be entered at the bottom of the return, in the Current Period Return Summary Information, a check box indicating you have notified the Chief Auditor for the Division of Gaming of this PPA prior to submitting your Gaming Tax Return.

Number of days open in November:

Gaming Taxable AGP:

Charitable AGP:

Prior Period Adjustment AGP:

Last month we took a deduction twice for JP Slip #12345.

I certify I have notified the Chief Auditor for the Colorado Division of Gaming of this Prior Period Adjustment (PPA), prior to submitting my Gaming Tax Return.

Adjusted Taxable AGP (Current):

Gaming Tax:

Charitable Tax:

PPA Interest:

Total Due:

Interest due may need to be added to the Interest section on the tax return, the Division will calculate the amount of Interest due and communicate this figure to the casino representative filing the gaming tax return; it is imperative the Division be contacted prior to submitting a gaming tax return with a PPA. This method is **only** used if the adjustment occurs within the same gaming fiscal year. If an adjustment needs to be made to a tax return from a previous gaming fiscal year, please contact the Division’s Chief Auditor to obtain information on how the adjustment is handled.

Table Games

Blackjack, House Banked Poker, Craps and Roulette.

- **# of Tables** – To arrive at the number of tables to report on the tax return, take the number of tables on floor per day, add up the total number of tables per day for the entire month and divide by the number of days the casino was open in the month.
- **Drop** – Enter the total dollar value of the drop proceeds for all soft drops|counts performed during the month for each table game type and any proceeds from any table game tournaments held during the month. This includes the face value of all coupons played during the month. This information is found on the applicable Table Game Master Games Summary Report. Any tournament proceeds (entry fees) resulting from a table game tournament held during the month must be included in the drop amount reported on the tax return.
- **Hand Pay** – The total dollar value of all hand paid jackpots for the month. The jackpot amounts are documented on the table games jackpot payout slips.
- **Payouts** – The “Payouts” dollar amount = Openers + Fills – Closers – Credits. These amounts are found on the applicable Table Game Master Games Summary Report.
 - **Openers** – The dollar value of the opening inventory of all applicable table games table tray banks. The inventory amounts are documented on the table inventory forms.
 - **Fills** – The total dollar value documented on fill slips of all chips|tokens requested and delivered to the table banks during the month.
 - **Closers** – The dollar value of the closing inventory of all applicable table games table tray banks. The inventory amounts are documented on the table inventory forms.
 - **Credits** – The total dollar value documented on credit slips of all chips|tokens removed from the tray banks during the month.
- **Adjusted Gross Proceeds (AGP)** – Adjusted gross proceeds = Drop – Handpay – Payouts. The system will automatically calculate AGP. You must verify the system calculated AGP agrees to the AGP amounts per your records.
- **Prior Period Adjustments (PPAs)** – If an adjustment to AGP needs to be made for a tax return previously filed **and** after the filing period is closed, contact the Division’s Chief Auditor. You **must** submit supporting documentation to the Division prior to submitting your tax return. The dollar amount is reported in the Prior Prd Adj column for the affected denomination(s). If a PPA has been entered, a box will appear requiring a reason to be entered at the bottom of the return, in the Current Period Return Summary Information, a check box indicating you have notified the Chief Auditor for the Division of Gaming of this PPA prior to submitting your Gaming Tax Return.

Number of days open in November	30
Gaming Taxable AGP	28.00
Charitable AGP	0.00
Prior Period Adjustment AGP	2,000.00
<input type="checkbox"/> Last month we took a deduction twice for JP Slip #12345.	
<input checked="" type="checkbox"/> I certify I have notified the Chief Auditor for the Colorado Division of Gaming of this Prior Period Adjustment (PPA), prior to submitting my Gaming Tax Return.	
Adjusted Taxable AGP (Current)	2,028.00
Gaming Tax	405.60
Charitable Tax	0.00
PPA Interest	0.00
Total Due	405.60

Interest due may need to be added to the Interest section on the tax return, the Division will calculate the amount of Interest due and communicate this figure to the casino representative filing the gaming tax return; it is imperative the Division be contacted prior to submitting a gaming tax return with a PPA. This method is **only** used if the adjustment occurs within the same gaming fiscal year. If an adjustment needs to be made to a tax return from a previous gaming fiscal year, please contact the Division’s Chief Auditor to obtain information on how the adjustment is handled.

Player Banked Poker

- **# of Tables** – To arrive at the number of tables to report on the tax return, take the number of tables on floor per day, add up the total number of tables per day for the entire month and divide by the number of days the casino was open in the month.
- **Drop** – Enter the total dollar value of the drop proceeds for all soft drops|counts performed during the month for all player banked poker tables and any proceeds (entry fees) from any player banked poker tournaments held during the month. This information is found on the Poker Master Games Summary Report. Any entry fees collected from a player banked poker tournament must be included in this amount on the tax return.
- **Adjusted Gross Proceeds (AGP)** – Adjusted gross proceeds = Drop. The system will automatically calculate AGP. You must verify the system calculated AGP agrees to the AGP amounts per your records.
- **Prior Period Adjustments (PPAs)** – If an adjustment to AGP needs to be made for a tax return previously filed **and** after the filing period is closed, contact the Division’s Chief Auditor. You **must** submit supporting documentation to the Division prior to submitting your tax return. The dollar amount is reported in the Prior Prd Adj column for the affected denomination(s). If a PPA has been entered, a box will appear requiring a reason to be entered at the bottom of the return, in the Current Period Return Summary Information, a check box indicating you have notified the Chief Auditor for the Division of Gaming of this PPA prior to submitting your Gaming Tax Return.

Number of days open in November	30
Gaming Taxable AGP	28.00
Charitable AGP	0.00
Prior Period Adjustment AGP	2,000.00
<input type="checkbox"/> Last month we took a deduction twice for JP Slip #12345.	
<input checked="" type="checkbox"/> I certify I have notified the Chief Auditor for the Colorado Division of Gaming of this Prior Period Adjustment (PPA), prior to submitting my Gaming Tax Return.	
Adjusted Taxable AGP (Current)	2,028.00
Gaming Tax	405.60
Charitable Tax	0.00
PPA Interest	0.00
Total Due	405.60

Interest due may need to be added to the Interest section on the tax return, the Division will calculate the amount of Interest due and communicate this figure to the casino representative filing the gaming tax return; it is imperative the Division be contacted prior to submitting a gaming tax return with a PPA. This method is **only** used if the adjustment occurs within the same gaming fiscal year. If an adjustment needs to be made to a tax return from a previous gaming fiscal year, please contact the Division’s Chief Auditor to obtain information on how the adjustment is handled.

Charitable Gaming

Complete the Charity Name(s), AGP and any PPA amounts in the respective fields. Revenue Online will automatically calculate the amount of tax due from Charitable Gaming based off the AGP entered in this section. The Charitable Gaming tax rate is established by the Colorado Limited Gaming Control Commission’s Rule 14. Please see Rule 14 and the ICMP for additional information regarding Charitable Gaming.

Tax Calculation Breakdown

The Tax Calculation Breakdown displays a summary of the amount of AGP reported and the calculated tax for the licensee during the current gaming fiscal year. It will break down the amount of AGP reported and Tax for each established Tax Tier.

Current Period Return Summary

The last section on the tax return depicts a summary of the information entered on the gaming tax return; two fields may need to be modified: Number of days open in the month and PPA Interest.

- **Number of days open** – This field will automatically default to the number of days in the filing month. If the casino was open for business for less than the full month, enter the total number of days open.
- **PPA Interest** – If a PPA figure is entered anywhere on the return, which increases AGP, interest due may need to be added to this section on the tax return. The Division will calculate the amount of Interest due and communicate this figure to the casino representative filing the gaming tax return. It is imperative the casino contact the Division’s Audit Section prior to submitting the return.

Commemorative Coins

Commemorative coins have two different values. The coins are purchased at one value and redeemed from patrons at another value. Throughout the gaming year, the commemorative coins are recorded at their redemption value. At the end of the gaming year, an adjustment is reported on the June tax return to report the difference between the purchased value and redemption value of the commemorative coins. See the ICMP for more details and the formula for calculating the adjustment. Commemorative Coin adjustments should be added to the tax return in the PPA column for the associated denomination of the Commemorative Coin machine. In the explanation box, a note must be added stating the PPA is a result of the Commemorative Coin and not PPA. In the event a denomination has PPA & Commemorative Coin adjustments, the licensee must document the amount of the PPA and the amount of Commemorative Coin separately.

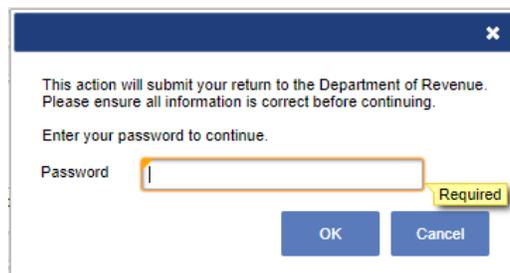
Submitting the Tax Return

When you have completed your return, select the “Submit” button. If you are not ready to submit your return immediately, you may select the “Save and Finish Later” button. If you select the “Cancel” button, your information will not be saved and you will need to re-enter your data again before you can submit.



The screenshot shows a tax return submission screen. At the top, there is a 'Total Due' field with the value '405.60'. Below this is an 'Attachments' section with a table that has columns for 'Type', 'Name', 'Description', and 'Size'. At the bottom of the screen, there are four buttons: 'Save Draft', 'Cancel', 'Previous', and 'Submit'. The 'Save Draft' and 'Cancel' buttons are highlighted with red boxes, and the 'Submit' button is also highlighted with a red box.

When you select “Submit”, a window will pop up requiring you re-enter your password for ROL. Upon entry of a valid password, your return will be submitted.



The screenshot shows a password confirmation dialog box. The text inside the dialog reads: "This action will submit your return to the Department of Revenue. Please ensure all information is correct before continuing. Enter your password to continue." Below this text is a password input field with the label "Password" and a "Required" indicator. At the bottom of the dialog are two buttons: "OK" and "Cancel".

After the return has been submitted, you may print a .pdf of your tax return by selecting the Print button on the tax return screen, or after filing, the Printable View button.

Making a Payment

In the I Want To... section, click on Make a Payment. You will be directed to the payment type screen which contains all payment methods accepted for all tax types – it is not specific to 141 Gaming Tax. The two acceptable methods for payment for 141 Gaming Tax are:

- EFT Payment (No Fee) – Pay by electronic funds transfer via ACH debit. Clicking this option will direct you to the PayConnexion (PCX) Website. EFT registration and authorization is required prior to making your payment. Payments cannot be made until 24-48 hours after you register.
- Payment Coupon – Pay by using a payment coupon. If you are unable to pay via PCX, you may pay by check using the Payment Coupon button. If you utilize this option, your payment must be postmarked by the tax due date. Only include the coupon with your payment. Do NOT send in a copy of your return with your payment.

Notifications|Misc Items

Late returns can be submitted after the tax return deadline – You may pay your taxes due, however you may also be charged Penalty and|or Interest pursuant to C.R.S. 12-47.1-604.

A system notification may be sent out depending on when you submit and pay your 141 Gaming Taxes. On the morning the day taxes are due, if you have not submitted your return and|or if your payment has not posted to your account before 6pm the previous day, the system will automatically send an Email and Web Message indicating we have not received your gaming tax return and|or payment. Please note there are times when a system notification may be automatically generated due to the timing of events. If you have any questions or would like to confirm the status of your account, please do not hesitate to contact the Division.