

**Massachusetts State Lottery Commission**  
**Charitable Gaming Division**  
**P.O. Box 859012**  
**Braintree, Massachusetts 02185-9012**  
**TEL. (617)849-5555**  
**FAX: (617)849-5546**

**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 (✓)

TYPE OF ACTIVITY:      RAFFLE                       BAZAAR                       OTHER (SPECIFY) \_\_\_\_\_

PLEASE TYPE OR PRINT IN INK

**SCHEDULE 1**

NAME OF ORGANIZATION																			

STREET ADDRESS OR ORGANIZATION														

AREA CODE & TELEPHONE NO.				

CITY OR TOWN														

F.ID.NO. OF ORGANIZATION				

**COMPUTATION OF TAX:**

1. RECEIPTS FROM SALES

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

ZIP CODE				

DATE OF OCCASION				

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 > < STAPLE CHECK  
 MAKE CHECK PAYABLE TO:  
 MASSACHUSETTS STATE LOTTERY COMMISSION

**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, 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 TITLE DATE

\_\_\_\_\_  
RESIDENCE ADDRESS

AREA BUSINESS TELEPHONE NO.									

\_\_\_\_\_  
CITY OR TOWN ZIP

AREA					HOME PHONE				

**COMMENTS AND/OR COMPUTATION OF PENALTIES AND INTEREST**

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\_\_\_\_\_  
\_\_\_\_\_  
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