

# CASINO E-Z FILE SYSTEM

## Gaming Tax Filing and User Administration Manual

COLORADO DIVISION OF GAMING

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# System Overview

The Casino E-Z File System was designed to provide casinos in the State of Colorado a convenient and secure environment to file and pay monthly gaming taxes. The Division of Gaming's goal to "Gain and maintain awareness and knowledge of emerging technologies that impact gaming" was the guiding principle in the creation of a new on-line tax filing system.

The Division of Gaming (Division) teamed with the Department of Revenue's Information Technology Division (IT) to deliver a system that is accessible to its users via the Internet.

The Casino E-Z File System is running a SSL (Secure Socket Layer) on the web site. This ensures that all web pages are encrypted. The system enables casinos to set up users with different security levels. In order to ensure database integrity, the database has been migrated to an Oracle platform. The new database structure is flexible and enables the Division and IT to address programming changes in a more timely manner.

The system will allow users to enter and update their current tax return up until the filing deadline. This feature allows for fewer prior period Adjusted Gross Proceeds (AGP) adjustments. If for some reason the user cannot complete the return, they can save the information entered and complete the return at a later time. Once the return is submitted, filers will receive a confirmation from the system that their return has been successfully transmitted. Tax returns transmitted over the web will allow casinos to pay gaming taxes electronically via Electronic Funds Transfer (EFT). Casinos will have the ability to view, print or save the return as a text file and casinos will be able to access previous tax return filings via the Internet. In addition, if the casinos should lose Internet connectivity from their location they can access the filing system from any of the Division's offices or from any location that has an Internet connection.

# Responsibilities

## **Casino and/or Manufactures Responsibilities:**

- Assign “system administrator”
- Set up new users
- Maintain user information
- Assign security level access authority for each user
- Delete users
- File tax returns and pay taxes by filing deadline
- File Standard Financial Statements by filing deadline
- Enter casino personnel
- Enter device movement
- Notify Division of Gaming of knowledge of security breach
- Train new employees on the use of the Casino E-Z File System
- Notify the Division when the casino System Administrator changes

## **Division of Gaming Responsibilities**

- Ensure a secure web site
- Set up new casinos/manufacturers
- Train casino/manufacture “system administrator”
- Set up casino/manufacture “system administrator”
- Act as point of Contact for assistance with the filing of a tax return, financial statements, personnel tracking and device tracking
  - Contact Name: Shannon Voth
  - Telephone Number: 303.205.1304
  - E-mail address: [casinos@spike.dor.state.co.us](mailto:casinos@spike.dor.state.co.us)

# Getting Started

The Casino E-Z File System is accessed through the Division of Gaming's home page:  
<http://www.revenue.state.co.us/Gaming/home.asp>

Click on Casino E-Z File under Online Services. Scroll down to the Casino E-Z File System icon and click on the icon.



# Casino E-Z File System Log In



## How to use:

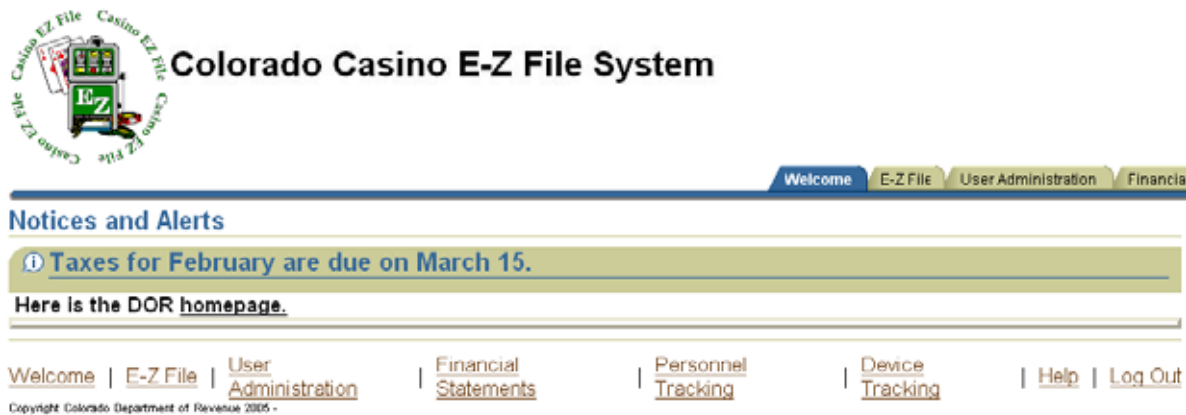
1. Type in Casino License Number (for example license #L10-12345-0001 would type in 10123450001), press **TAB** key;
2. Type in User ID, press **TAB** key;
3. Type in Password;
4. Click on OK

## TIPS:

- User ID is a system generated number, three or four characters long.
- On first instance of entering the Casino E-Z File System, the system will prompt the user to change their password.
- Passwords can be eight (8) to fifteen (15) characters in length, must utilize both alpha and numeric characters, and should not be a word.
- If a user does not remember their password, contact the Casino System Administrator. The Casino System Administrator will need to contact the Division of Gaming System Administrator and request to have the password re-set. See System Security section of this manual.

# Colorado Casino E-Z File System Main Menu

From the main menu, a user will be able to select the function to be performed. In addition, the Division of Gaming will post important dates and information on the notice page.



**Colorado Casino E-Z File System**

Welcome | E-Z File | User Administration | Financial Statements

**Notices and Alerts**

Taxes for February are due on March 15.

Here is the [DOR homepage](#).

Welcome | E-Z File | User Administration | Financial Statements | Personnel Tracking | Device Tracking | Help | Log Out

Copyright Colorado Department of Revenue 2005 -

## When to use:

1. E-Z File
  - To create or edit tax returns and view previously filed tax returns.
2. User Administration (**RESTRICTED ACCESS**)
  - To add/delete users.
  - To modify existing user information.
3. Financial Statements
  - To create or edit standard financial statements.
4. Personnel Tracking
  - To add casino personnel.
  - To modify existing casino personnel.
5. Device Tracking
  - To enter receipt of gaming devices.
  - To track movement of gaming devices.
6. Home
  - To go to Division of Gaming Home page.



7. Help

- To assist the user on how to use the system.

8. Log Out

- To exit the Casino E-Z File System. **MUST SELECT “Log Out ” TO PROPERLY END SESSION.**

# E-Z File Tax Filing

From the main menu, a user will be able to select E-Z File.

## User Verification

Verify user information:



Is the information below correct?

Casino Name: TEST CASINO  
Casino Location: Black Hawk  
Casino License #: 99999990001  
User Id: 0  
User Title: XXX  
email Address:

Yes No

- If the information is incorrect, select “No” and follow the instructions on the screen to contact the Division of Gaming.
- If user information is correct, select “Yes”.

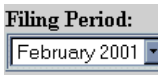



## New Filing

A user must select “New Filing” to create, modify or view a tax return for the current filing period.

### When to use:

- Creating a new casino tax return filing.
- Modify or view a return prior to the tax filing deadline.

## How to use:

- Select Filing Period. The system will default to current filing period(s) open. 
- To create, modify or view a current return, select 
- The system defaults to the number of days in the month selected. If the casino was open for business for less than the full month, enter the number of days open.
- If modifying an existing return, the Status is identified in left corner of the screen. 
- Use the **tab key** to move from field to field, or the hot links, on the top of the return
- Enter tax information based on slot type, table game type, etc.
- Select the  box to calculate AGP results. This may be done at any time during data entry. The boxes are located after each slot denomination as well as the bottom of the form.
- If “Save Session” is selected, the information entered is saved but **not submitted**. Once the information has been saved the user may continue or “Log Out”.
- If “Print Session” is selected a new window is opened that will display the gaming detail in a printable format.
- If “View Return” is selected, the tax return is displayed with AGP and Tax calculations (See next page).
- If “Report Version” is selected a new window is opened that will display a printable version of the tax return.
- If “Download: is selected the system will allow you to download the tax return to your computer as an Excel Comma Separated Values file, or .csv.

# View Return

<b>Status is Submitted</b> • <b>New Filing</b> • Previous Filings	<input type="button" value="Submit Return"/> <input type="button" value="Back to Return"/> <input type="button" value="Download"/> <input type="button" value="Print version"/> <input type="button" value="Download"/>
---	---

Monthly Gaming Tax Return		
Casino Name	License #	Filing Period
TEST CASINO	99999990001	October 2005
<b>Adjusted Gross Proceeds</b>		
1 cent		\$95,100.09
5 cent		\$95,100.00
10 cent		\$95,100.00
25 cent		\$994,900.00
50 cent		\$995,300.00
1 dollar		\$994,800.00
2 dollar		\$994,900.00
5 dollar		\$15,994,900.00
Multi-denom		\$985,900.00
Blackjack		\$725.00
Player Bank Poker		\$75,000.00
House Bank Poker		\$73,900.00
Taxable AGP		\$21,395,625.09
Prior Period Adjustment		\$0.00
<b>Adjusted Taxable AGP (Current Period)</b>		
Gaming Tax (see Tax Computation Schedule Below)		\$2,714,125.02
Charitable Gaming Tax		\$150.00
Penalty		\$0.00
Interest		\$0.00
<b>Total Due</b>		<b>\$2,714,275.02</b>
<b>Tax Computation Schedule</b>		
Taxable AGP from previous months		\$0.00
Year-to-Date Taxable AGP (previous plus current)		\$21,395,625.09
Year-to-Date Tax Calculations		
\$0.00 to \$2,000,000.00 at 0.25%	\$5,000.00	
\$2,000,000.01 to \$4,000,000.00 at 2.0%	\$40,000.00	
\$4,000,000.01 to \$5,000,000.00 at 4.0%	\$40,000.00	
\$5,000,000.01 to \$10,000,000.00 at 11.0%	\$550,000.00	
\$10,000,000.01 to \$15,000,000.00 at 16.0%	\$800,000.00	
\$20,000,000.01 and over at 20.0%	\$1,279,125.02	
Year-to-Date Taxes Due		\$2,714,125.02
Taxes Previously Paid		\$0.00
Taxes Due this reporting period		\$2,714,275.02

## Submit Return

When the user is ready to submit the tax return to the Department of Revenue for processing, select the "Submit Return" function. **The tax return is not considered filed until the user selects this function.** If the user only saves the return, the return will not be submitted. It is important to note that once the tax return is submitted, **do not** select the save option.

- Once "Submit Return" is selected:
  - Verify the "EFT #", then select the EFT payment option. (The check payment option may only be selected with the approval of the Division's Tax Examiner or Chief Auditor.)
    - If EFT# is incorrect, contact the **Division of Gaming at (303) 205-1304.**

## Submit Tax Return

### Filing Period

**November 2005**

Printing Instructions: Click on the Payment Voucher button below. The voucher will open in a new browser window. Choose File|Print from your browser menu.

[Payment Voucher](#)

**If the information above and your EFT # are correct and you want to submit this form to the Department of Revenue,**

**Click on the "Submit Return EFT" or "Submit Return Check" button.**

**EFT#: 3731110000**

[Back to Return](#)

[Submit Return EFT](#)

[Submit Return Check](#)

- **Note: The "Submit Return Check" button must not be used unless approved by the Division's Tax Examiner or Chief Auditor.**

When "Submit Return" has been selected, the system will indicate that the return was successfully submitted. (see example below)

- If a return for the same tax period had been submitted prior to the filing deadline, the system will prompt the user to indicate if they want to overwrite the previous filing.
  - If yes, the new filing will be submitted. **MUST chose this option to be considered "successfully submitted."** Saved returns are not submitted and not considered "filed".
  - If no, the new filing will not be submitted.
- To continue working in the system, choose a different function.

---

## Data Saved and Submitted

Time Stamp: Fri Dec 09 12:01:24 MST 2005

**IMPORTANT:** Do NOT go back and SAVE your return. Saving your return will undo your submitted return!

Taxes Due this period are \$11,000.00

You can print this page as proof of filing.

To change submitted Return and continue working on the tax form, go back to Return.

[Back to Return](#)

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[E-Z File](#) | [User Administration](#) | [Financial Statements](#) | [Personnel Tracking](#) | [Device Tracking](#) | [Help](#) | [Log Out](#)

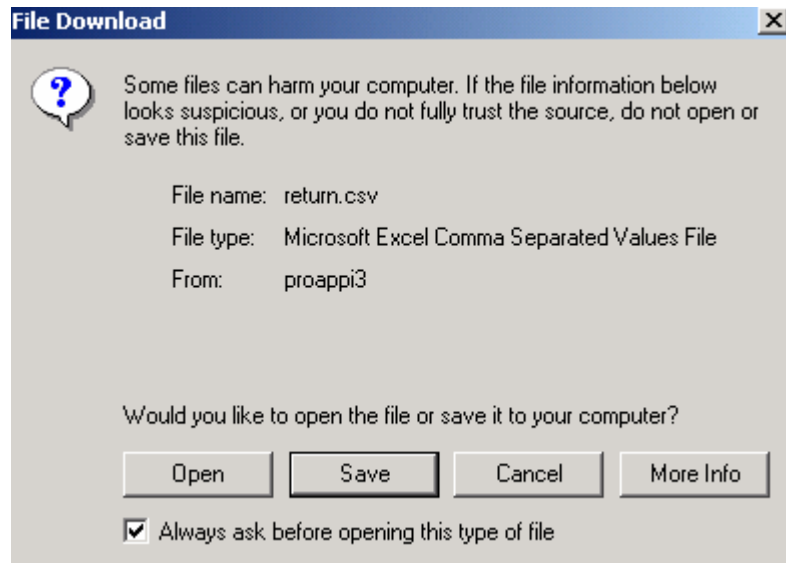
- To view the submitted return select "Back to Return"

- If the user wants to file a return for a different casino, you must end the current session and begin a new session for the subsequent casino. To end the current session, select “Log Out”. At the log in screen, enter the subsequent casino’s information.

Tax returns and tax payments are due no later than fifteen (15) days following the end of each month. Any return not filed by the due date is assessed a penalty equal to fifteen percent (15%) of the tax or \$10, whichever is greater. Tax returns are considered filed when the last action you perform on the return is to select the “Submit Current Return” function and you receive the “Your Return has been Successfully Saved and Submitted” screen. Any payment not made within the time prescribed is assessed an interest charge of 2 percent (2%) per month, prorated, for the period of time during which the payment is late or \$5, whichever is greater. Payments by check are timely if received by the Department of Revenue or postmarked by the due date, i.e.15th day of the month, if approved by the Division’s Tax Examiner or Chief Auditor.

# Download Return

- If “Download Return” is selected, the user will be able to download the tax return to their computer or to disk.



- Select “Save this file to disk” then click on “OK”. This selection allows you to save the file to disk or to your computer.
- Name the File click on “OK”

# Access Return in Excel

- Open the return file in Excel. The Excel spreadsheet will be displayed as follows. The user may then save in Excel format:

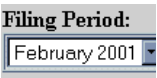

Casino	License	Filing year	Filing month										
TEST CAS	9999990001	2005	10										
Total AGP	Prior AGP	Prior tax	Taxes due										
21395625	0	0	2714275										
<b>Slots</b>													
Denominat # of Units	Coins In	Drop	Pay Out	Tickets Dn	Tickets Re	Electronic	Electronic	Fills	Hopper Ad	Statewide	Statewide	Adjusted Gross Proceed	
Penny	1	1500000	1000000.1	1000	100	200	300	100	4000	100	200	100	95100.09
Nickel	21	1500000	1000000	1000	100	200	300	100	4000	100	200	100	95100
Dime	2	1500000	1000000	1000	100	200	300	100	4000	100	200	100	95100
Quarter	3	1500000	1000000	1000	100	200	300	100	4000	-100	200	100	994900
50Cents	4	1500000	1000000	1000	100	200	300	100	4000	100	0	100	995300
1Dollar	5	1500000	1000000	1000	0	200	300	100	4000	-100	200	100	994800
2Dollar	6	1000000	1000000	1000	100	200	300	100	4000	-100	200	100	994900
5Dollar	7	1000000	1000000	1000	100	200	300	100	4000	-100	200	100	15994900
Multi	1	1000000	1000000	10000	100	200	300	100	4000	-100	200	100	985900
<b>Table Games</b>													
Table Garr Units	Drop	Pay Out	Hand Pay	Adjusted Gross Proceeds									
BJack	1	1000	75	200	725								
PBPoker	1	75000	0	0	75000								
HPoker	1	75000	1000	100	73900								
<b>Adjustments</b>													
AdjustmenPenalty	Interest												
0	0	0											
<b>Charity</b>													
Name of C A	Adjusted Gross Proceeds												
abc	5000												

## Previous Filings

### When to use:

- View previous tax filings.

### How to use:

- User will be asked to verify user information.
- If correct select “Yes” and continue. If the information is not correct select “No” and contact the Division of Gaming.
- Select the Filing Period you want to review from the drop down box.  Note: Tax Filings for the past 40 months to present are available.
- Select 
- The detail data will be displayed.
- To view the Monthly Gaming Tax Return select “View Return”.
- The user is able to download a previous return to their computer by selecting the “Download Return” function.
- Follow the download instructions as detailed on pages 11-13.



# System Security

A high level of security has been built into the Casino E-Z File System. The system is running a SSL (Secure Socket Layer) on the web site. This ensures that all web pages are encrypted. Firewalls are in place to protect sensitive information that is transmitted.

Each **casino** has the responsibility for setting up internal security. The system administrator at each casino has the responsibility to add, change and delete users. There are five levels of security available for each user. Each casino will determine the employee's access level depending upon their level of responsibility. When an employee of the casino leaves their employment, it is **VERY IMPORTANT** that the casino delete the user's access **immediately**. If for some reason the casino's system administrator is not available to delete the user's access, please notify the Division of Gaming's Tax Examiner at 303.205.1304.

## **Levels of Security**

### **Filing**

System Administrator	Level 0	All Access
User Administrator	Level 1	Update users
View/Print	Level 2	View/Print previous returns only
Add/View/Print/Submit	Level 3	(Add new filing, View/Print, Submit Returns)
Add/View/Print	Level 4	(Add new filing, View/Print, NO Submit Returns)
No Access	Level 9	No Access

### **Personnel Tracking, Device Tracking, and Financial Statements**

No Access  
Read Only  
Add/Update

Once a user is added to the Casino E-Z File System, a password will be assigned. The first time the user logs onto the system the system will prompt them to change their password. Passwords can be eight (8) to fifteen (15) characters long, must utilize both alpha and numeric characters, and should not be a word. The Division will not have this password. If an employee forgets their password, the Casino E-Z File System administrator at the Division will have the ability to re-set their password. In order for this to occur, the Casino System Administrator must call and fax a signed request form from the Casino/Manufacturer System Administrator to the Division Audit Staff, see copy on following page. Once the password is re-set, the user will be required to change it upon logging into the system.

Passwords are case sensitive. Users are prompted to change their password every three months. Passwords can not be the same as the last three.

# CASINO E-Z FILE SYSTEM RESET PASSWORD AUTHORIZATION FORM

**TO:** Division of Gaming Audit Section 303.205.1346

**FROM:** \_\_\_\_\_  
CASINO NAME

**EMPLOYEE NEEDING PASSWORD RESET:** \_\_\_\_\_

**REASON FOR RESETTING PASSWORD:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
APPROVER'S NAME

\_\_\_\_\_  
APPROVER'S SIGNATURE

Name and signature of Casino System Administrator giving the Division authority to reset the above employee's password for the Casino E-Z File System.

**DATE:** \_\_\_\_\_

**RETURN CONFIRMATION FAX TO:** \_\_\_\_\_

**FAX NUMBER:** \_\_\_\_\_

**PHONE NUMBER:** \_\_\_\_\_

Fax to the Division of Gaming at 303.205.1346.

Upon resetting the password, the Division will fax this form back to the casino confirming the password has been reset.

## BELOW FOR DIVISION USE ONLY

EMPLOYEE'S PASSWORD RESET: \_\_\_\_\_

DATE PASSWORD RESET: \_\_\_\_\_

PASSWORD RESET BY: \_\_\_\_\_

FORM FAXED BACK AT (TIME & DATE): \_\_\_\_\_

# User Administration

The “User Administration” function is available only to those users who have been assigned Level 0 “All Access” or Level 1 “Update Users” security access. For all other users, this function will not be available.

- View Current Users
- [View All Users](#)
- [Update User](#)
- [Add User](#)

### User List

User ID	First Name	Last Name	Title	Email address
1412	JANE	JONES	CHIEF	

**When to use:**

- To view current personnel authorized to use the system
- To view all users both current and inactive in the system
- To add new users
- To update user information

The casino must contact the Division of Gaming at 303.205.1304 immediately when the Casino System Administrator leaves employment or no longer performs this function, so the Division can establish the new Casino System Administrator.

## View User List

**How to use:**

- The casino personnel authorized to use the system will appear

### User List

User ID	First Name	Last Name	Title	Email address
1440	Ford	Janet	Tester	
1460	John	Doe	Director	jdoe@spike.dor.state.co.us
1461	Jane	Smith	Controller	jford@spike.dor.state.co.us

- To view current users select “View Current Users”
- To view all users select “ View All Users”

- To view the user information for a particular individual click on the “User ID”. The detail user information will be displayed. (See below)

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**User Maintenance**

---

**Change user.**

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User ID	1460
Filing security	0
Personnel tracking security	Read Only
Device tracking security	Add/Update
Financial Statements security	No Access
First Name	John
Middle Initial	
Last Name	Doe
Title	Director
Start date	01/01/2005 (mm/dd/yyyy)
End date	(mm/dd/yyyy)
Email address	jdoe@spike.dor.state.co.us

## Add User

### How to Use:

- Select “Add User” from the function frame
- The “User Maintenance” screen will appear.
  - User ID is a system assigned number
- Assign the user’s security level



#### **Filing Security**

- |                       |         |                                      |
|-----------------------|---------|--------------------------------------|
| System Administrator  | Level 0 | All Access                           |
| User Administrator    | Level 1 | Update users                         |
| View/Print            | Level 2 | View/Print Returns only              |
| Add/View/Print/Submit | Level 3 | (Add, View/Print, Submit Returns)    |
| Add/View/Print        | Level 4 | (Add, View/Print, NO Submit Returns) |
| No Access             | Level 9 | No Access                            |

#### **Personnel Tracking, Device Tracking, and Financial Statements**

- No Access
- Read Only
- Add/Update

## Add a new user.

User ID	1462
Filing security	0 ▾
Personnel tracking security	No Access ▾
Device tracking security	No Access ▾
Financial Statements security	No Access ▾
First Name	<input type="text"/>
Middle Initial	<input type="text"/>
Last Name	<input type="text"/>
Title	<input type="text"/>
Start date	<input type="text"/>  (mm/dd/yyyy)
End date	<input type="text"/>  (mm/dd/yyyy)
Email address	<input type="text"/>
	<input type="button" value="Add"/>

- Complete all the information including the e-mail address. If no e-mail address, leave blank.
- Click on
- The system displays that the user has been added.
  - The initial log on password for the employee will appear
  - The employee will be prompted to change the password the first time they enter the system.

## User Added

### John Doe has been added to the system:

1. Their user id is 1460.
2. Their password is !53911.
3. We suggest that you print a copy of this page for your records.
4. [If you would like to email the user this information to the email address you supplied click here.](#)

- If the e-mail option is selected the system will e-mail the user the information listed. Note: AOL users may not be able to receive e-mail messages.
- It may be necessary to print this page if the user does not have e-mail access. Note: If the print option is selected it is the system administrator's responsibility to ensure that this information is safeguarded and there is no breach of security.

## Update User

### How to Use:

- Enter User ID, and select “Get User Information”
- This can also be accessed through the “View User List” option. See page 16.

**Change user.**

User ID	1460
Filing security	0
Personnel tracking security	No Access
Device tracking security	No Access
Financial Statements security	No Access
First Name	John
Middle Initial	
Last Name	Doe
Title	Director
Start date	01/01/2005 (mm/dd/yyyy)
End date	(mm/dd/yyyy)
Email address	jdoe@spike.dor.state.co.us

- Update the user information screen.
- If the employee will no longer have system access enter an “End Date” and select “Update”
- If user remains active, update the information on the screen, i.e. email address, and select “Update”.
- A user’s access to the Casino E-Z File System must be immediately removed once they no longer have authority to access the system, i.e. leave employment, job position changes, etc. Since a user can access the casino information from any location with Internet access, it is extremely important to update/delete users on a timely basis. To remove the user’s access authority immediately put the previous days date in the “End Date” field.

# Frequently Asked Questions (FAQ)

1. Where do you find the Casino E-Z File System?
  - At the Division's home page at [www.revenue.state.co.us/Gaming/home.asp](http://www.revenue.state.co.us/Gaming/home.asp), select the Casino E-Z File link.
2. How do you set up a new casino?
  - Call the Division of Gaming at 303.205.1304
3. How do you log into the Casino E-Z File System?
  - Enter Casino License Number (TAB)
  - Enter User ID (TAB)
  - Enter password (ENTER)
4. Can the browser "back" and "forward" arrows be used to navigate in the Casino E-Z File System?
  - **No**, you must use the function bar in the Casino E-Z File System to navigate in the system. Using the browser back and forward arrows will cause the system to incorrectly calculate information and will cause false errors.
5. What if you forget your user ID and/or password?
  - The Casino "System Administrator" will be able to provide you with your User ID.
  - The Casino must fax a request using the Reset Password Authorization Form to reset your password to the Division of Gaming at 303.205.1346. See page 15 of this manual
6. How do you "Quit" the Casino E-Z File System?
  - The proper way to "Log Out" of the system is to select "Log Out" from the function bar. If this option is not selected, your session will remain open. Your session must be correctly ended and this is accomplished only by using the "Log Out" function of the system.
7. Can you modify a return after it has been submitted?
  - A return can be modified numerous times if the current filing period is still open. For example, you submitted a tax return on April 10 at 1:00 p. m. and an error is found. You have until midnight of April 15 to modify and resubmit your return. The return that is submitted last will be the one that is extracted and processed.
  - Once the filing period is closed you must contact the Division of Gaming Tax Examiner at 303.205.1304.

8. How do you modify a return that was previously saved or submitted and the current filing period is still open?
  - Select “ New Filing”
  - Enter “Filing Period”
  - Select “Get Filing”
  - Enter updated information
  - Submit return. You must “Submit” to ensure this corrected information will be extracted by the Department of Revenue.
9. If a return is filed early, when will the bank account be swept if the EFT option is used?
  - Returns and payments will be extracted and processed after midnight on the day the filing period closes.
10. Will the casino’s bank account be swept twice if a return is modified and submitted again prior to the filing deadline?
  - No, the EFT will be processed only once which is after the tax filing deadline.
11. What if the casino is not currently able to pay by EFT?
  - Contact the Division of Gaming help desk at 303.205.1304 to receive the proper forms.
12. How do you view previous returns?
  - Select “Previous Filings”
  - Verify User Information
  - Select filing period from the drop down box
  - Select “Get Filing”
13. What if the casino wants to conduct a Charity event?
  - Contact the Division of Gaming, Audit Section, prior to the event to complete the proper paperwork.
14. How do I print a tax return?
  - Select the print button at the top of your browser. This will print the entire page displayed.
  - Select “Print Version” to print the slot and table game detail. Select “File” then “Print:.”



- Select “Report Version” button to print the monthly tax return. Select “File” then “Print”.

15. What are the due dates for filing the tax return and paying the taxes?

- Per the Colorado Revised Statutes 12-47.1-602, tax returns and tax payments must be filed and paid no later than fifteen days following the end of each month. Tax returns filed late are assessed a penalty of 15% of the taxes due or \$10, whichever is greater. Late tax payments are assessed interest of 2% per month, prorated, or \$5, whichever is greater.
- Payment by check is timely if received by the Department or postmarked by the 15<sup>th</sup>, if approved by the Division’s Tax Examiner or Chief Auditor.
- If the 15<sup>th</sup> falls on a weekend or a holiday, the tax return and tax payment are due the following business day.

# Helpful Hints

If you receive an error on the log in page try the following:

- Make sure you use the **TAB** key when navigating between fields. Using the **ENTER** key may cause a log in error.
- The password is case sensitive. Make sure you type in the password correctly using upper or lower case in the exact same way you established the password.
- If the system indicates that you do not have a successful connection or the session is not established, try the browser “refresh” button. If you log into the Casino E-Z File System and then visit other web sites before ending your session, you will need to “refresh” upon returning to the Casino E-Z File System. If you have been on the Internet for a period of time prior to logging into the system, you may need to “refresh” upon logging into the system.

You must change your password every three months. Passwords cannot be a repeat of the last three.

When moving from screen to screen, ensure you use the Casino E-Z File System buttons, **do not** use the browser navigation buttons (back or forward). The system will not correctly record your information and will cause false errors if the navigation buttons are used. If this happens, end the session and log back in, try the refresh button, or try reloading the tax return.

If you are experiencing false errors try the “refresh” button to clear the system.

If you saved the return and continued working on it without selecting the “Get Filing” to reload the return you will receive false errors. To clear the errors reload the return by selecting the month and then select “Get Filing”.

When you are finished with saving or submitting the tax return you must use the “Log Out” function to ensure your session is properly ended. This is extremely important if you file for multiple properties. If one session is not properly ended, any transactions will negatively impact the first session and could cause false errors. If you encounter this, end the session by using the “Log Out” function and log back into the system.

The system does have a time out feature. After 30 minutes of inactivity, the system will log you out and you will need to log back into the system. When this happens, the system will take you back to the log in screen. Any data that was not saved will be lost.

When you submit your return, the system also saves your return. It is important to note that once the tax return is submitted, **do not** select the save option. If a tax return is submitted and subsequently saved, the system will mark the return as saved, which means the return will not be submitted to the Department of Revenue. The tax returns are marked Saved or Submitted based on the last function you perform. **You must ensure the last action you perform on the tax return is “Submit Return”.**

If you submit a return for the current period and subsequently determine there was an error, you can modify the current return and resubmit the corrected return. When this occurs you must ensure the corrected return is **submitted**. If the corrected return is only saved, no return will be successfully filed for that period.

Users will only be able to see the function keys for which they have authority (based on their security level) to use. For example, a person with security level 4 will not see the "Submit Return" option since they do not have the authority to submit returns.

Each cell of the tax return on the data entry screen must have a value in it. The cell can not be left blank. If there is no dollar value for a cell, ensure there is a zero (0) entered. If you receive an error that an invalid number was entered yet all values are correct, it could be due to a cell left blank. In that case ensure a dollar value or 0 is enter in each cell and recalculate the form.

# Definitions

## Slots

**# Of Units:** The average number of active devices on the floor during the month. To arrive at the number of devices take the number of devices per day, add up the total number of devices per day for the month and divide that total by the number of days open in the month. Enter round numbers only.

**Coins-In:** Enter the total dollar value of all coin-in encompassing all hard drops performed during the month. This information is found on the Theoretical Hold Report and the Monthly Slot Revenue Summary. Enter a positive number only.

**Drop:** Enter the total dollar value of the drop proceeds for all hard drops performed during the month and any proceeds resulting from slot tournaments. This information is found on the Monthly Slot Revenue Summary. Drop includes the total amount of coins and bills removed and counted from the drop buckets and bill validators for all hard drop/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 proceeds resulting from a slot tournament held during the month must be included as part of the drop amount reported on the tax return. Enter a positive number only.

**Jackpot Payouts:** Enter the total dollar value of all manually paid jackpots and accumulated credits documented on jackpot payout slips encompassing all hard 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. Enter a positive number only.

**Tickets Dropped:** The amount reported in this box is the total dollar amount of tickets inserted into slot machines and processed through the drop and count during the month. The denomination of the tickets dropped are reported for on the tax return is equal to the denomination of the machine in which the ticket was inserted.

**Tickets Redeemed:** The amount reported in this box is the total dollar amount of tickets redeemed (at slot machines, cage or kiosk) for the month. The denomination of the tickets redeemed are reported for on the tax return is equal to the denomination of the machine from where the ticket was issued from.

**Electronic Input:** This includes all electronic transfers from a patron's account to a cashless gaming device. This means the total value of all credits, except bonus amounts, and including promotional credits, that are electronically transferred from a patron's account to a cashless gaming device.

**Electronic Output:** This includes all transfers from the cashless gaming device to the patron's account. This means the total value of all credits, including promotional and bonus credits that are electronically transferred from a cashless gaming device to a patron's account.

**Fills:** Enter the total dollar value of all fills documented on fill slips encompassing all hard drops performed during the month. This amount is found on the Monthly Slot Revenue Summary. Initial fills are excluded from this total. Enter a positive number only.

**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 either 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. Enter a positive number only.

**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. Enter a positive number only.

**Adjusted Gross Proceeds (AGP):** Adjusted gross proceeds = Drop – Jackpots - Fills + Tickets Dropped – Tickets Redeemed + Electronic In – Electronic Out +/- 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.

## Blackjack

**# of Tables:** To arrive at the number of tables to report on the tax return, take the number of tables open per day, add up the total number of tables per day for the entire month and divide by the number of days open in the month. Enter round numbers only.

**Drop:** Enter the total dollar value of the drop proceeds for all soft drops/counts performed during the month for all blackjack tables and any proceeds from any blackjack tournaments held during the month. This amount includes the face value of all coupons played during the month. This information is found on the Blackjack Master Games Summary Report. Any proceeds resulting from a blackjack tournament held during the month must be included in the drop amount reported on the tax return. Enter a positive number only.

**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 + 50% of Coupons – Closers – Credits. These amounts are found on the Blackjack Master Games Summary Report. Enter a positive number only.

**Openers:** The dollar value of the opening inventory of all blackjack table tray banks. The inventory amounts are documented on the table inventory forms.

**Fills:** The total dollar value of all chips/tokens requested and delivered to the table banks during the month documented on the fill slips.

**50% of Coupons:** Fifty percent of the total dollar value of all coupons played during the month.

**Closers:** The dollar value of the closing inventory of all blackjack table tray banks. The inventory amounts are documented on the table inventory forms.

**Credits:** The total dollar value of all chips/tokens removed from the table tray banks during the month documented on the credit slips.

**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.

## Player Banked Poker

**# of Tables:** To arrive at the number of tables to report on the tax return, take the number of tables open per day, add up the total number of tables per day for the entire month and divide by the number of days open in the month. Enter round numbers only.

**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 from any player banked poker tournaments held during the month. This information is found on the Poker Master Games Summary Report. Any proceeds resulting from a player banked poker tournament must be included in this amount on the tax return. Enter a positive number only.

**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.

## House Banked Poker

**# of Tables:** To arrive at the number of tables to report on the tax return, take the number of tables open per day, add up the total number of tables per day for the entire month and divide by the number of days in the month. Enter round numbers only.

**Drop:** Enter the total dollar value of the drop proceeds for all soft drops/counts performed during the month for all house banked poker tables and any proceeds from any house banked poker tournaments held during the month. This amount includes the face value of all coupons played during the month. This information is found on the Poker Master Games Summary Report. Any proceeds from a house banked poker tournament must be included in this amount on the tax return. Enter a positive number only.

**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 + 50% of Coupons – Closers – Credits. These amounts are found on the Poker Master Games Summary Report. Enter a positive number only.

**Openers:** The dollar value of the opening inventory of all house banked poker table tray banks. The inventory amounts are documented on the table inventory forms.

**Fills:** The total dollar value of all chips/tokens requested and delivered to the table banks during the month documented on the fill slips.

**50% of Coupons:** Fifty percent of the total dollar value of all coupons played during the month.

**Closers:** The dollar value of the closing inventory of all house banked poker table tray banks. The inventory amounts are documented on the table inventory forms.

**Credits:** The total dollar value of all chips/tokens removed from the table tray banks during the month documented on the credit slips.

**Adjusted Gross Proceeds (AGP):** Adjusted gross proceeds = Drop – Hand Pay – 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

If an adjustment to AGP needs to be done for a tax return previously filed **and** after the filing period is closed, the dollar amount is reported in the “Adjustments” box at the bottom of the tax return. This method is used only if the adjustment occurs within the same gaming year. Additionally, supporting documentation for the adjustment must be provided to the Division. Call the Division Tax Examiner at 303.205.1304 to receive information on making adjustments and what supporting documentation must be provided. If an adjustment needs to be made to a tax return from a previous gaming year, call the Tax Examiner to receive information on how the adjustment is handled.

## Commemorative Coins

Commemorative coins have two different values. The coins are purchased at one value and redeemed from the 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 amount.