
GAMING INDUSTRY BULLETIN

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December 19, 1991

Retail license holders must include a hopper adjustment on their December gaming tax returns. This applies to ALL retail license holders who are in operation.

To calculate the initial hopper adjustment, compare the amount in each and every hopper for the quarter ending December 31, 1991 to the initial hopper fill for that machine. Any variances are recorded in the adjustment column on the tax return. For example, if the amount in the hopper at the end of the quarter is \$300 and the initial hopper fill was \$200, add \$100 as an adjustment on the tax return and pay taxes on that \$100.

All hopper counts and adjustments must be documented and all paperwork retained for five years. If you have questions, call Chief Auditor Georgine Zalesky at (303) 757-7555.