

**Arizona Department of Gaming  
Instructions for Monthly Reporting of  
Fantasy Sports Contest Adjusted Revenues and  
Payment of Privilege Fees (Updated January 2025)**

**General**

As required by Arizona Revised Statutes (A.R.S.) § 5-1211(A), fantasy sports contest operators shall file a monthly report indicating the monthly fantasy sports contest adjusted revenues. The report should be on a form and in the manner prescribed by the Department of Gaming.

Fantasy Sports Contest adjusted revenue is defined in Title 5 as “the amount equal to the total of all entry fees that a fantasy sports contest operator collects from all fantasy sports contest players minus the total of all sums paid out as prizes or awards to all fantasy sports contest players, multiplied by the in-state percentage” [A.R.S. § 5-1201(7)]. See Title 5 of the A.R.S. and Title 19 of the Arizona Administrative Code (A.A.C.) for additional definitions and requirements.

Persons completing this report shall consult the A.R.S. to ensure that all revenues have been calculated properly.

The Monthly Report of Fantasy Sports Contest Adjusted Revenues shall be filed with the Arizona Department of Gaming not later than the 25<sup>th</sup> day following the end of each month in which the revenue was generated. This is a required report; in the event there is no activity during the month, please prepare the report reflecting zero dollars, date, sign, and submit.

The report shall be submitted in both Microsoft Excel and portable document format (pdf) and shall be verified by the signature of an authorized representative of the fantasy sports contest operator, for example, the Chief Financial Officer. Upon signing the report, the signature shall represent that the information contained in the report is accurate and complete. The report shall be submitted electronically through the secure portal [ADG Connect | Revenue Reporting](#).

Privilege fee payments are due and payable to the Department of Gaming by the twenty-fifth (25<sup>th</sup>) day of each month and shall be based on monthly fantasy sports contest adjusted revenue derived during the previous month [A.R.S. §5-1211(B)]. Please attach a copy of the receipt when submitting the report.

Privilege fee payments shall be paid through the secure portal ADG Connect | Revenue Reporting and the corresponding authorization number shall be documented on the monthly revenue report form. Please attach a copy of the receipt when submitting the report.

Please direct any inquiries to

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or

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## **Specific Instructions of Report**

### **Part A:**

All amounts are to be entered in dollars and cents. The form will round if appropriate.

Please attach summary pages from the on-line fantasy sports contest system reports that reflect the amounts reported in Part A. If any variances exist between the on-line fantasy sports contest system report and the amount reported in Part A, a written explanation in the form of a reconciliation, and system reports that support the explanation and the amount, must accompany the report.

The section for prior period adjustments shall only be used for corrections or adjustments related to a prior month, not the month covered by this report. The fantasy sports contest operator shall attach adequate records to support any prior period adjustments. Supporting documentation in the form of fantasy sports contest system reports will be required if applicable.

### **Part B:**

This section calculates privilege fees due and payable to the Department of Gaming; the formula is based on the established fee for the privilege of operating fantasy sports contests and is five percent (5%) of fantasy sports contest adjusted revenues [A.R.S.§5-1211(A) and R19-4-208(A)].

Enter in the annual audit adjustment, if applicable. See R19-4-208(B)(2).

Privilege fee payments are due to the Department of Gaming no later than the twenty-fifth day of each month. These fees are separate and apart from any other fees required. Payment shall be submitted through the ADG Connect | Revenue Reporting portal. Record the authorization number located on the receipt and attach a copy of the receipt when submitting the report.