

## Fraudulent Chargebacks Attestation

(Use additional form(s) if reporting adjustments from more than one website)

**"Fraudulent chargebacks" (hereinafter referred to as "chargebacks") is defined as all amounts paid or returned to financial institutions as a result of fraudulent financial credit card transactions associated with a registered player's account.**

The undersigned, on behalf of licensee \_\_\_\_\_, attests to the following:

- Licensee affirms that the amount of the chargebacks represents an amount of gross interactive gaming/sports wagering revenue on which tax was previously paid.
- Licensee has counterclaimed the chargebacks.
- Licensee has closed all accounts for registered players associated with the chargebacks.
- Licensee affirms that funds have not been recovered to offset the loss of revenue associated with the chargebacks.
- Licensee has exhausted all or is in the process of exhausting all options to recover the loss of revenue associated with the chargebacks and at least six months have elapsed since the date the operator was notified of the chargebacks.
- Licensee affirms that no additional reasonable options exist other than the efforts of a collection agency to recover the loss of revenue associated with chargebacks.
- Licensee acknowledges that if the lost revenue associated with the chargebacks is recovered through any means, the associated refunded tax must be reported on a monthly reconciliation return within six months of recovery.
- Licensee affirms that it will maintain supporting documentation related to the chargebacks for five (5) years and that such documentation will be provided to the Department of Revenue and/or Pennsylvania Gaming Control Board upon request. Supporting documentation includes, but is not limited to:
  - Player name, address, player ID, date and amount of each deposit that was subsequently charged back.
  - Amount of gross gaming revenue attributable to chargebacks by tax vertical: online sports, slots or tables. Licensees must also provide subtotals for each tax vertical to reflect the weekly reporting period in which tax on the gross gaming revenue was originally paid.
  - Detailed player transaction history to include: deposits, withdrawals, amount wagered, amount won, date, session ID, game/event name and wager type (slots, tables or sports).
- Licensee has submitted Internet Fraud Forms to the Pennsylvania Gaming Control Board for any single chargeback  $\geq$  \$500.
- Licensee acknowledges that the deductions for chargebacks are subject to audit by the Department of Revenue and the Pennsylvania Gaming Control Board.

**I declare, under the penalties of perjury, that all of the above statements are true, correct and complete.**

Attesting on Behalf of the Licensee:

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Licensee Business Name

\_\_\_\_\_  
Website Name

\_\_\_\_\_  
Date