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NOTICE TO LICENSEES

Notice #2012-62

Issuing Division: Tax and License

DATE: August 1, 2012
TO: All Nonrestricted Licensees
FROM: Frank Streshley, Chief, Tax and License Division
SUBJECT: Standard Financial Statement (NGC-17)

Nevada Gaming Commission Regulation 6.070 requires that all nonrestricted licensees having gross revenue of \$1 million or more for the 12 months ended June 30th file Standard Financial Statements (NGC-17) each fiscal year. These statements are used to complete the Nevada Gaming Abstract. The standard financial statement filing has changed this year. The filing will be done using an on-line tax form filing system. The link to the on-line system is available on our website at www.gaming.nv.gov under *Tax Forms*.

In order for your location to be given access to the on-line system, please follow the link on our website at www.gaming.nv.gov under *Tax Forms* and complete the Tax Form User Request form. The form will need to be completed by the administrator for your location(s). The administrator must be a gaming employee and there may not be more than one administrator per location. The administrator will have the ability to grant access to subordinate user accounts for the on-line system. The Standard Financial Statements must be submitted to the Board no later than September 17, 2012.

Please note that any assets, liabilities, expenses or revenues held at the corporate level that are directly attributable to the licensee should be included in the Standard Financial Statement. Interest expense held at the corporate level should be included only if the proceeds from the associated debt were used by the actual licensee filing the statement.

We have posted a "Uniform Chart of Accounts" on our website. Please use this if you have any questions regarding how to classify items on your financial statements. If you still cannot resolve your problem, feel free to contact the Tax and License Division at (775) 684-7770 and ask for the NGC-17 help desk.

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