



STEVE SISOLAK
Governor

NEVADA GAMING CONTROL BOARD

1919 College Parkway, P.O. Box 8003, Carson City, Nevada 89702
555 E. Washington Avenue, Suite 2600, Las Vegas, Nevada 89101
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028
557 W. Silver Street, Suite 207, Elko, Nevada 89801
9790 Gateway Drive, Suite 100, Reno, Nevada 89521
750 Pilot Road, Suite I, Las Vegas, Nevada 89119

J. BRIN GIBSON, *Chair*
PHIL KATSAROS, *Member*
BRITTNIE WATKINS, *Member*

NOTICE TO LICENSEES

Notice #2021-68

Issuing Division: Tax and License

DATE: August 2, 2021
TO: All Nonrestricted Licensees
FROM: Dan Douglas, Chief, Tax and License Division
SUBJECT: **Standard Financial Statements (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 each fiscal year. These statements are used to complete the Nevada Gaming Abstract.

The standard financial statement filing will be the same as last year using our online filing system ("online system"). The link to the online system is available on our website at www.gaming.nv.gov under *Tax Forms*. The username you used last year will grant you access to the online system this year. The Standard Financial Statements must be submitted to the Nevada Gaming Control Board ("Board") no later than September 15, 2021.

Please note that the Board is requesting, when filing the standard financial statements and reporting the Contra Revenue accounts, to **NOT** net the amount of the Contra Revenue against the revenue in each department and report zero under Contra Revenue. The value of the Contra Revenue should be broken out separately and reported on the NGC-17.

Additionally, 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 the "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 have any questions relating to the reporting requirements, please contact Michael Lawton, Senior Economic Analyst, at (775) 684-7700. If you have any questions concerning the online system, please contact the Tax and License Division at (775) 684-7770.

DD