

NEVADA GAMING CONTROL BOARD

Regulation 8.130 Transactions - Filing Instructions

Effective March 23, 2026, all licensees must submit their Regulation 8.130 transactions using the Board's online filing system. The link to the online system is available on our website at <https://www.gaming.nv.gov/> under *Tax Forms*. Each licensee has a unique username and password to gain access to the online filing system. Once logged in, navigate to *Regulatory Forms* → *Create Forms* → select the form labeled **Reg 8.130 – Transaction Reporting**.



Form Selection	
Form	Description
Reg. 8.130	Transaction Reporting

The instructions set forth below are provided to assist you in preparing the form for reporting transactions in compliance with Regulation 8.130.

Per Regulation 8.130(1), any licensee that receives, accepts, or makes use of any cash, property, credit, guaranty, benefit or any form of security loaned to, leased to, or provided for or on behalf of the licensee or an officer, director, agent, employee or stockholder of the licensee, in a transaction required to be reported under subsections 2 through 6, must report the transaction to the Board in the manner required by subsections 7 and 8 within 30 days after the end of the calendar quarter in which the transaction is consummated. A transaction is considered consummated the earlier of the contract date or the date the cash, property, credit, guaranty, benefit or security is received.

Per Regulation 8.130(7), a copy of any record documenting a transaction required to be reported under Regulation 8.130 must be maintained for a period of 5 years after the completion of the applicable transaction or the termination date of the underlying financing or other legally binding agreement, whichever is later, and must be provided to the Board upon request.

Note: Regulation 8.130 requires that licensees report any modifications to, or renewals of, reported transactions. If the report is submitted pursuant to this requirement, ensure that the original transaction along with any prior renewals or modifications have been submitted. If you determine that additional reports should have been filed, submit them separately first, and include an explanation for the delinquent filing in the “Comment” box.

Reg 8.130 – Transaction Reporting form:

Information on Other Party to the Contract

Indicate the name and address of the lender, lessor or other party that is contributing capital, donating property or providing any other type of economic benefit. Also, include the lender, lessor, or other party's contact name, contact phone number, and contact email address. Please note that the contact phone number and email address fields are optional.

Description of Transaction

- Indicate the *Transaction Amount*. For leases, the transaction amount may be input as \$0; however, determine the fair market value of the property being leased and include this information in the "Comment" box.
- Indicate the *Interest Rate*. If the interest rate is not an actual %, e.g., Prime, LIBOR, Variable, 0.5% Over Prime, etc., then indicate the interest rate in the "Comment" box.
- Indicate the *Purpose/Type of Transaction* using the drop-down menu, e.g., Initial Loan, Initial Lease, Capital Contribution, Modification of Terms, etc.
 - If the "Other" option is selected, an explanation is required in the "Comment" box.
- Indicate the *Transaction Sub-Type* using the drop-down menu. The sub-type allows you to describe in more detail the Purpose/Type of Transaction being reported.
 - For any modifications to, or renewals of, reported transactions, indicate the date(s) of the original transaction and include a description of the changes to the original transaction in the "Comment" box.
- Indicate the *Terms of Transaction*, e.g., monthly payment amount, maturity date, etc.
- Indicate the *Transaction Date*.
- The *Date Reported* will be automatically indicated by the system.
 - If the reported transaction is **Delinquent**, an explanation/reason for the delinquency must be documented in the "Comment" box.
 - If the filing was requested by a Gaming Control Board employee, specify this information on the "Comment" box. If an oversight was discovered by your employees or by your independent accountant, this information should also be indicated in the "Comment" box.

Collateral or Guaranties

Fully describe any collateral or guaranties associated with this transaction and identify the parties supplying them in the "Comment" box.

Other Parties

If there are any other parties to the transaction, identify them in the "Comment" box.

Completion & Submission

When the form is fully completed, click the “Submit” button. The online system will provide a Filing ID # as an acknowledgement that the submission has been received by the Nevada Gaming Control Board (“Board”). The submission confirmation form should be maintained as evidence of the filing. To review the filed form, navigate to Filing History.

Amended Forms

If an amendment or change to a previously submitted form needs to be completed, navigate to *Regulatory Forms* → *Amend Forms* → Select Reg. 8.130 as the Form type → Indicate the Transaction #. The transaction # can be found on submitted form filing, and the transaction # is listed next to the form name and begins with a “T”.

Submitted Forms		
Filing	Form	Description
12600019	Reg. 8.130 (T2600079)	Transaction Reporting
12600020	Reg. 8.130 (T2600080)	Transaction Reporting

Review & Approval Process

Once the Board has reviewed your filing, you will receive a system generated email with information as to whether the filing was approved or rejected. If rejected, the email will indicate detailed information as to why it was rejected. The Board, if necessary, may request supplemental information be provided, such as the lender/lessor/other party’s federal tax identification number, banking references, source of funds, or any additional information the Board may require pursuant to Regulation 8.130(8).

If you have any questions, please contact the Board via email at 8.130filings@gcb.nv.gov, or call the Board’s Audit or Tax & Licensee Division.