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NOTICE TO LICENSEES

Notice #2026-45

Issuing Division: Tax and License

DATE: July 31, 2026
TO: All Nonrestricted Licensees
FROM: Chan Lengsavath, Chief, Tax and License Division
SUBJECT: **Standard Financial Statements (NGC-17)**

Nevada Gaming Commission Regulation 6.070 requires all nonrestricted licensees having gross revenue of \$1 million or more for the 12-month period ending June 30 to 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 standard financial statements must be submitted to the Nevada Gaming Control Board no later than September 15, 2026.

If applicable, the value of the Contra Revenue should be broken out separately and reported on the NGC-17. Do **NOT** net the amount of the Contra Revenue against the revenue in each department and report zero under Contra Revenue.

Additionally, 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.

The Uniform Chart of Accounts has been updated to provide guidance for Intercompany Receivables and Payables. We have posted the updated "Uniform Chart of Accounts" on our website under "Forms & Applications." 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 Shelley Newell, Senior Economic Analyst, at (702) 486-2000. If you have any questions concerning the online system, please contact the Tax and License Division at (702) 486-2008.

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