



JOE LOMBARDO  
Governor

## NEVADA GAMING CONTROL BOARD

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# NOTICE TO LICENSEES

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Notice #2025 - 107

Issuing Divisions: Audit and Tax & License

**DATE:** December 18, 2025  
**(Amended on December 19, 2025)**

**TO:** All Licensees and Interested Persons

**FROM:** Chandeni K. Sendall, Board Member

**SUBJECT:** **Change to Internal Revenue Service Threshold for Reporting Gambling Winnings**

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The Internal Revenue Service ("IRS") has released an early draft of the W-2G tax form and instructions for which, in addition to other thresholds, adjust the threshold amount for reporting gambling winnings based on yearly inflation amounts. The minimum reporting threshold amount for gambling winnings will change for calendar year-end 2026. Draft forms and instructions, as well as the current tax forms authorized for use, are available on the IRS website.

Please note that the draft forms released by the IRS are provided for your information only and should not be used. It will be the licensee's responsibility to monitor for the release of the official forms and instructions.

This change will not affect any compliance requirements set forth by the Minimum Internal Control Standards (MICS) for Group I licensees and the Internal Control Procedures (ICPs) for Group II licensees.

Please contact the Board's Audit or Tax & License Division with any questions or concerns.