



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

SANDRA D. MORGAN, *Chairwoman*
TERRY JOHNSON, *Member*
PHIL KATSAROS, *Member*

NOTICE TO LICENSEES

Notice #2019-44

Issuing Division: Tax and License

DATE: August 16, 2019
TO: Operators of a Slot Machine Route
FROM: Dan Douglas, Chief, Tax and License Division
SUBJECT: **Standard Financial Statements (NGC-17A)**

The Nevada Gaming Control Board ("Board") requires that all operators of a slot machine route file Standard Financial Statements for the fiscal year ending June 30th.

The standard financial statement filing will be the same as last year, except with regards to the Contra Revenue accounts now used (in lieu of complimentary revenue and expense accounts due to the new accounting standard mentioned below) in the Detailed Income Statements, using our online tax form 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 Board no later than September 16, 2019.

With regards to Financial Accounting Standards Board ("FASB") Accounting Standards Codification 606 - Revenue from Contracts with Customers, all licensees (public and nonpublic organizations as defined by the FASB) are now required to follow the new accounting standard when preparing the NGC-17A.

If you have any questions relating to the reporting requirements, please contact Michael Lawton, Senior Research 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.

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