



KENNY C. GUINN
Governor

STATE OF NEVADA
GAMING CONTROL BOARD
TAX AND LICENSE DIVISION

1919 E. College Parkway, P.O. Box 8004, Carson City, Nevada 89702
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6980 Sierra Center Parkway, Suite 120, Reno, Nevada 89511

DENNIS K. NEILANDER, *Chairman*
BOBBY L. SILLER, *Member*
SCOTT SCHERER, *Member*

August 8, 2005

Carson City Office
(775) 684-7770

TO: ALL NONRESTRICTED LICENSEES

RE: STANDARD FINANCIAL STATEMENT

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 (NGC-17) each fiscal year. These statements are used to complete the Nevada Gaming Abstract. Please note that the standard financial statement is required to be submitted electronically. The standard financial statement filing software used to prepare and file the statement has not changed and can be used for this year's filing. If you do not have the standard financial statement filing software, the software and instructions are available on our website at www.gaming.nv.gov under *Agency Forms and Applications*. Once the statement has been entered on the program it must either be transmitted directly to the Gaming Control Board (GCB) via a modem or saved to a diskette and mailed in. Please review your filing thoroughly **before** you transmit or save it to disk. **No changes can be made to the filing once it has been transmitted or saved to disk.** If you find an error after the filing has been either submitted or saved to disk, you will have to create a completely new filing, which requires re-entering **all** of the information. The statements must be submitted to the Board no later than September 15, 2005.

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 included a summary of error notices commonly encountered by licensees when trying to submit filings along with the appropriate resolution. The summary also includes instructions on how to download the software from our website. Please try to utilize this if you encounter any problems with the software. We have also posted a "Uniform Chart of Accounts" on our website next to the filing software. Please use this if you have any questions regarding how to classify items on your financial statements. If you still cannot resolve your problem, feel free to contact the Tax and License Division at (775) 684-7770 and ask for the NGC-17 help desk.

Sincerely,

Steve Hixon, Chief
Tax and License Division

SH/sw
Attachment