



JIM GIBBONS
Governor

STATE OF NEVADA
GAMING CONTROL BOARD
TAX AND LICENSE DIVISION

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DATE: JUNE 20, 2008
TO: ALL LICENSEES AND INTERESTED PARTIES
SUBJECT: JULY 1, 2008 STATUTORY COMPLIANCE WITH NRS 353.1467

In our letter dated April 2, 2008, the Gaming Control Board (Board) provided preliminary information regarding the July 1, 2008 statutory requirement that all money owed to any state agency of \$10,000 or more be made electronically.

The Board will accept electronic payments through two ACH Credit formats, **CTX** and **CCD+**. The **CTX** format provides the greatest capability to report tax and payment information by allowing multiple addenda records for reporting several locations and/or tax forms.

Licensees may also use the **CCD+** format, which allows up to 80 characters of information for reporting tax and payment information. You may be able to list up to four (4) forms using this format.

Your financial institution should assist you in your initial set-up. Please contact the Gaming Control Board at (775) 684-7770 for the Bank of America ABA Routing Number and Nevada Gaming Commission Credit Account Number. These numbers must be provided to your financial institution in order to process ACH transactions:

ABA ROUTING NUMBER

CREDIT ACCOUNT NUMBER

PAYEE NAME

NEVADA GAMING COMMISSION

The free form field in both the **ACH CTX** and **CCD+** formats must contain the following payment related information:

**CTX ADDENDA RECORD OR
CCD + ADDENDA RECORD**

ADDENDA RECORD			
Field Description		Contents	Mandatory/ Optional/ Blank
Location Number		#####-##	M
Separator		*	M
NGC Tax Form		##	M
Separator		*	M
Amount		\$\$\$\$\$\$\$.cc	M
Separator (*) if continuing to another form or location in CCD+ format, or segment terminator (\) if end of file.		* or \	M
Use segment terminator if using CTX format (\).		\	M
FOR CTX Format, start new addenda record, repeat above.			
For CCD+ format, Location Number or NGC Tax Form		#####-## or ##	O
Separator		*	O
NGC Tax Form or Amount		## or \$\$\$\$\$\$.cc	O
Separator		*	O
Amount or Location Number		\$\$\$\$\$\$\$.cc or #####-##	O
Separator		*	O
NGC Tax Form		##	O
Separator		*	O
Amount		\$\$\$\$\$\$\$.cc	O
Segment Terminator		\	M

NOTE: If you are filing for one location and one tax form, you may stop after entering the amount of the tax form. The bolded lines above are used if you are paying more than one tax form in the ACH CCD + format. (If you are using the CTX format, each addenda record should contain information for one tax form, one location number, and one payment. See additional CTX information provided at page 3. Always separate addenda information with an asterisk "*" and end with a segment terminator, "\".

ADDENDA RECORD FIELD DEFINITIONS	
Location Number	Licensee's location number. Include hyphen.
NGC Tax Form	Identifies the 2 digit tax form being paid
Amount	Indicates amount of each payment type. In this record, please include the \$, decimal point and places, including zeroes. Ex: \$4350.00
Separator	Fill with "*". Separates field values
Segment terminator	Fill with "\". Indicates the final addenda record segment.

CTX ADDENDA EXAMPLE

If you are using the CTX format, complete one addenda record for each form.

Addenda line 1 should include the Location Number*Licensee Name\

73453-02*ABC Casino\

Additional Addenda lines should include the Location Number, Form Number, \$Amount, separated by an asterisk (*) and ending with a backslash (\).

73453-02*01*\$76432.45*ABC Casino\

After submitting your ACH, the bank will give you a tracer or reference number (this should be 15 characters). The bank may take 24 hours to confirm the transaction and provide the tracer/reference number. This number MUST be included on your tax forms in order to apply payments correctly.

CCD+ ADDENDA EXAMPLE

Location Number * Tax Form Number * \$Amount of form*Tax Form Number*\$Amount of form*New location number*Tax form number*\$Amount of form, etc.\

(For one location, one form)

11111-01*01*\$2972.18\

(For multiple locations, multiple forms)

11111-02*01*\$2792.18*11*\$500.00*22222-02*01*\$4567.00*11*\$300.00\

If your tax form information is more than 80 characters long, please send subsequent ACH transmissions with the additional information. Any additional ACH transactions should be used for informational purposes only and should have a \$0 payment amount. This refers to the actual payment made and not the individual tax form amounts provided in the addenda above.

If you are paying for more than one location, you must include each location number in your string of information. You do not need to repeat the location number if the tax form is for the same location. Failure to provide accurate information in the addenda records may result in delays in processing payments.

After submitting your ACH, the bank will give you a tracer or reference number (this should be 15 characters). The bank may take 24 hours to confirm the transaction and provide the tracer/reference number. This number MUST be included on your tax forms in order to apply payments correctly.

IMPORTANT UPDATE: Tax forms can now be submitted via e-mail using PDF or Excel formats at NGCtaxforms@gcb.nv.gov. Licensees must provide passwords or decryption keys to the Board if submitting password-protected or encrypted tax forms.

If you require any further information, please contact your financial institution or Gaming Control Board Supervisor Paula Ward at 775.684.7784 (pward@gcb.nv.gov).

Sincerely,

Steve Hixon, Chief
Tax and License Division

SH/pw