



BRIAN SANDOVAL  
Governor

STATE OF NEVADA

## GAMING CONTROL BOARD

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A.G. BURNETT, *Chairman*  
SHAWN R. REID, *Member*  
TERRY JOHNSON, *Member*

## NOTICE TO LICENSEES

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Notice #2014-61

Issuing Division: Tax and License

**DATE:** August 1, 2014  
**TO:** All Nonrestricted Licensees  
**FROM:** Frank Streshley, Chief, Tax and License Division  
**SUBJECT:** Standard Financial Statement (NGC-17)

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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 30<sup>th</sup> file Standard Financial Statements ("NGC-17") 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 tax form filing system ("online system"). The link to the online system is available on our website at [www.gaming.nv.gov](http://www.gaming.nv.gov) under *Tax Forms* and *Link to Online Tax Forms*.

The username you used last year will grant you access to the online system this year. If your location did not file an NGC-17 last year, please follow the link on our website at [www.gaming.nv.gov](http://www.gaming.nv.gov) under *Tax Forms* and *Link to Online Tax Forms* and complete the *Tax Forms User Request*. The form will need to be completed by the Location Administrator ("Administrator") for your location(s). The administrator must be a registered gaming or licensed employee and there may not be more than one administrator per location. The administrator will have the ability to grant access to subordinate user accounts for the online system. The Standard Financial Statements must be submitted to the Board no later than September 15, 2014.

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 posted a "Uniform Chart of Accounts" on our website. Please use this if you have any questions regarding how to classify items on your financial statements. If you have any questions, please contact the Tax and License Division at (775) 684-7770.

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