



BRIAN SANDOVAL  
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

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

## NOTICE TO LICENSEES

---

---

Notice #2016-56

Issuing Division: Tax and License

**DATE:** August 1, 2016  
**TO:** All Nonrestricted Licensees  
**FROM:** Frank Streshley, Chief, Tax and License Division  
**SUBJECT:** **Standard Financial Statements (NGC-17)**

---

---

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 *Location Administrator Request Form*. 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 Nevada Gaming Control Board no later than September 15, 2016.

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.

FS/sm