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NEVADA GAMING CONTROL BOARD

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NOTICE TO LICENSEES

Notice #2017-59

Issuing Division: Tax and License

DATE: August 1, 2017
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 30th file Standard Financial Statements 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 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 Nevada Gaming Control Board no later than September 15, 2017.

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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