



BRIAN SANDOVAL  
Governor

## NEVADA GAMING CONTROL BOARD

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BECKY HARRIS, *Chairwoman*  
SHAWN R. REID, *Member*  
TERRY JOHNSON, *Member*

## NOTICE TO LICENSEES

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Notice #2018-56

Issuing Division: Tax and License

**DATE:** August 1, 2018  
**TO:** Operators of a Slot Machine Route  
**FROM:** Dan Douglas, Chief, Tax and License Division  
**SUBJECT:** **Standard Financial Statements (NGC-17A)**

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The Nevada Gaming Control Board ("Board") requires that all operators of a slot machine route file Standard Financial Statements for the fiscal year ending June 30<sup>th</sup>.

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*. 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 Board no later than September 17, 2018.

With regards to Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 606 - Revenue from Contracts with Customers, since only public organizations (as defined by the FASB) are currently required to follow the new Accounting Standard, all licensees will be required to follow the prior guidance or current guidance for nonpublic organizations (ASC 605). However, all licensees will be required to follow ASC 606 when preparing the NGC-17A for FYE 2019 (due September 16, 2019).

If you have any questions, please contact the Tax and License Division at (775) 684-7770.

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