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NOTICE TO LICENSEES

Notice #2018-79

Issuing Division: Tax and License

DATE: October 10, 2018
TO: Nonrestricted Group II Licensees
FROM: Terry Johnson, Esq., Board Member
SUBJECT: Nonrestricted Group II Slot Revenue Reporting Variation

As of February 14, 2009, all Group II nonrestricted licensees were required to be in compliance with Version 3.1 of the Slots Internal Control Procedures (ICP). Numerous Group II nonrestricted licensees have installed and are using Technical Standards for Gaming Devices and Associated Equipment Standard 3 (TS3) On-line Slot Metering Systems (OSMS) and non TS3 OSMS.

The installation of a TS3 OSMS is only required for Group I nonrestricted licensees having revenue of \$10 million or more for the 12 months ending June 30th each year pursuant to Regulation 6.045. If a Group II licensee is operating a TS3 OSMS or a non TS3 OSMS, as defined in Slots Minimum Internal Control Standards (MICS) Note 7, and would like to report gaming revenue on a modified accrual basis then the following Slots MICS (Version 8) must be complied with: #126 through #138 (as applicable under Note 1), #181, #187, and #188.

The Nevada Gaming Control Board (Board) is granting a variation to any Group II nonrestricted licensee who has installed and is utilizing an OSMS and chooses to report on a modified accrual basis. This variation is granted until the release of Slots ICP Version 4.

Please be advised, the Board retains the discretion to revoke and/or modify this ICP variation approval for good cause.

Please contact the Board's Tax and License Division at (775) 684-7770 if you have any questions.