Instructions for Filing Regulation 8.130 Transaction Reporting Forms

The instructions set forth below are provided to assist you in preparing the form for reporting transactions in compliance with Regulation 8.130. Additional assistance may be obtained by calling the Audit Division at (702) 486-2060. Effective July 22, 2021, Regulation 8.130 has been amended to increase the reporting thresholds. Amendments to previously submitted loans which no longer meet the new reporting thresholds do not require submission.

Licensee Information

Fill in the licensee number and legal and trade names as they appear on the gaming license. Upon reviewing this form, Board personnel may have questions about the information. Therefore, include the name, title, phone number, and e-mail of the person to be contacted for obtaining such information.

Information on Other Party to the Contract

Include in this section the name and address of the lender, lessor or other party contributing capital, donating property or providing any other type of economic benefit. A supplemental form (Form 8.130) (on the Board's website at "http://www.gaming.nv.gov/modules/showdocument.aspx?documentid=2250") should be completed if the lender is **NOT** one of the following: 1) an individual licensed by the Nevada Gaming Commission, 2) a financial institution, or 3) a governmental agency. The instructions for filing the Regulation 8.130 Supplemental Information Form is on the Board's website at "http://www.gaming.nv.gov/modules/showdocument.aspx?documentid=2249".

Description of Transaction

Check the type of transaction. Indicate the interest rate, date and purpose of the transaction. If this a lease, determine the fair market value of the property being leased and include this information on the form on the line provided for fair market value. The "transaction amount" may be marked N/A for leases. Per Regulation 8.130(7), a copy of any record documenting a transaction required to be reported under Regulation 8.130 must be maintained for a period of 5 years after the completion of the applicable transaction or the termination date of the underlying financing or other legally binding agreement, whichever is later, and must be provided to the Board upon request.

Note: Regulation 8.130 requires that licensees report any modifications to, or renewals of, reported transactions. If the report is submitted pursuant to this requirement, ensure that the original transaction along with any prior renewals or modifications have been submitted. If you determine that additional reports should have been filed, submit them with the current modification or renewal and include an explanation for the delinquent filing. On the line provided, indicate the date(s) of the original transaction and include a description of the changes to the original transaction.

Collateral or Guaranties

Fully describe any collateral or guaranties associated with this transaction and identify the parties supplying them.

Other Parties

If there are any other parties to the transaction, identify them in this section.

Delinquent Filings

Regulation 8.130 requires transactions to be reported within 30 days after the end of the calendar quarter in which the transaction was consummated. If the report is being filed late, provide an explanation for the delinquency. If the filing was requested by a Gaming Control Board employee, specify this information on the form. If an oversight was discovered by your employees or by your independent accountant, this information should also be indicated on the form.

Submissions

An electronic copy of the completed Regulation 8.130 Transaction Reporting Form along with the completed Regulation 8.130 Supplemental Information Form, if applicable, are to be submitted in PDF form by email to 8.130filings@gcb.nv.gov. Include in the subject line of the e-mail the licensee's trade name and transaction date (as indicated on the reporting form).

An e-mail acknowledgement of receipt will be returned. This e-mail should be maintained as evidence of submission.