

Date: November 1, 2021

Subject: New Fee Rates

The National Indian Gaming Commission (NIGC) has adopted its annual fee rates of 0.00% for tier 1 and 0.08% (.0008) for tier 2. These rates shall apply to all assessable gross revenues from each gaming operation under the jurisdiction of the Commission. If a tribe has a certificate of self-regulation under 25 CFR part 518, the fee rate on Class II revenues shall be 0.04% (.0004), which is one-half of the annual fee rate. The new fee rates are effective as of 11/1/2021 and will remain in effect until new rates have been adopted by the Commission. Please refer to NIGC Bulletin No. 2021-8 posted on the NIGC website <https://www.nigc.gov/images/uploads/FY22AnnualFeeRateandFingerprintFeeRateBulletin.pdf> for additional details.

Sample Quarterly Fee Worksheet

Please fill in only the areas which are highlighted

GAMING OPERATION INFORMATION

Gaming Operation:		NIGC ID#:	
Gaming Operation Fiscal Year End (MM/DD):			
Gaming Operation Address:			
Gaming Operation Phone #:			
Licensing Tribe:			
Contact:	Phone #:	Email address:	
Payment Due Date:	(From Fee Payments Schedule)		
Assessed Fiscal Year End:			

GROSS GAMING REVENUE

Type of Game	Amount Wagered (or Win)	Less Prizes	Gross Revenue
Class II Gaming			
Bingo			\$ -
Pull Tabs	\$ -		\$ -
Card Games	\$ -	\$ -	\$ -
Class II Gaming (Other)	\$ -	\$ -	\$ -
Plus Entry Fees (including table or card fees):			\$ -
Class II Gaming Subtotal			\$ -
Class III Gaming			
Gaming Machines	\$ -	\$ -	\$ -
Table Games	\$ -	\$ -	\$ -
Keno	\$ -	\$ -	\$ -
Pari-mutuel Wagering	\$ -	\$ -	\$ -
Class III Gaming (Other)	\$ -	\$ -	\$ -
Plus Entry Fees (including table or card fees):			\$ -
Class III Gaming Subtotal			\$ -
Gross Gaming Revenue:			\$ -

ALLOWANCE FOR CAPITAL EXPENDITURES FOR STRUCTURES

(The allowance for capital expenditures for structures may be derived from either Method 1 or Method 2)

Method 1 - Depreciation:

Total Depreciation Expense for the Assessed Fiscal Year:	\$ -
Depreciation Allowance Rate:	0.10
Depreciation Allowance:	\$ -

Method 2 - Cost of Structures:

	Expenditures	Capital Rate	Allowance
Prior Years:	\$ -	0.05	\$ -
Assessed Fiscal Year:	\$ -	0.025	\$ -
Total Cost of Structures Allowance:			\$ -

Allowance for Capital Expenditures for Structures (Method 1 **OR** Method 2): \$ -

ASSESSABLE GROSS REVENUES

Gross Gaming Revenue:	\$ -
Less: Allowance for Capital Expenditures for Structures:	\$ -
Assessable Gross Revenues:	\$ -

FEE CALCULATION

	Fee Tier Rate	Fee Amount
Tier 1 Assessable Gross Revenue	\$ 1,500,000.00 0.00000	\$ -
Tier 2 Assessable Gross Revenue	\$ - 0.00000	\$ -
(See current Fee Tier Rates at WWW.NIGC.GOV)		
Annual Fees:		\$ -
Quarterly Fees:	x 0.25	\$ -
Prior Adjustments (enclose detailed justification):		\$ -
Amount due to the National Indian Gaming Commission:		\$ -
(To be remitted by Payment Due Date) Amount Enclosed:		\$ -

NIGC Fee Payments Schedule

For Tribes/operations with a fiscal year ending March 31:

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2021	FYE 03/31/2020	11/1/2021
3/31/2022	FYE 03/31/2020	11/1/2021
6/30/2022	FYE 03/31/2020	11/1/2021
9/30/2022	FYE 03/31/2020	11/1/2021
12/31/2022	FYE 03/31/2021	11/1/2022
3/31/2023	FYE 03/31/2021	11/1/2022
6/30/2023	FYE 03/31/2021	11/1/2022
9/30/2023	FYE 03/31/2021	11/1/2022

For Tribes/operations with a fiscal year ending June 30:

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2021	FYE 06/30/2020	11/1/2021
3/31/2022	FYE 06/30/2020	11/1/2021
6/30/2022	FYE 06/30/2020	11/1/2021
9/30/2022	FYE 06/30/2020	11/1/2021
12/31/2022	FYE 06/30/2021	11/1/2022
3/31/2023	FYE 06/30/2021	11/1/2022
6/30/2023	FYE 06/30/2021	11/1/2022
9/30/2023	FYE 06/30/2021	11/1/2022

For Tribes/operations with a fiscal year ending September 30:

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2021	FYE 09/30/2020	11/1/2021
3/31/2022	FYE 09/30/2020	11/1/2021
6/30/2022	FYE 09/30/2020	11/1/2021
9/30/2022	FYE 09/30/2020	11/1/2021
12/31/2022	FYE 09/30/2021	11/1/2022
3/31/2023	FYE 09/30/2021	11/1/2022
6/30/2023	FYE 09/30/2021	11/1/2022
9/30/2023	FYE 09/30/2021	11/1/2022

For Tribes/operations with a fiscal year ending December 31:

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2021	FYE 12/31/2020	11/1/2021
3/31/2022	FYE 12/31/2020	11/1/2021
6/30/2022	FYE 12/31/2020	11/1/2021
9/30/2022	FYE 12/31/2020	11/1/2021
12/31/2022	FYE 12/31/2021	11/1/2022
3/31/2023	FYE 12/31/2021	11/1/2022
6/30/2023	FYE 12/31/2021	11/1/2022
9/30/2023	FYE 12/31/2021	11/1/2022

For Tribes/operations with a fiscal year ending April 30:

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
1/31/2022	FYE 04/30/2020	11/1/2021
4/30/2022	FYE 04/30/2020	11/1/2021
7/31/2022	FYE 04/30/2020	11/1/2021
10/31/2022	FYE 04/30/2020	11/1/2021
1/31/2023	FYE 04/30/2021	11/1/2022
4/30/2023	FYE 04/30/2021	11/1/2022
7/31/2023	FYE 04/30/2021	11/1/2022
10/31/2023	FYE 04/30/2021	11/1/2022