

Date: May 3, 2018

Subject: New Fees Regulations; Revised Fee Payments Schedule

On January 22, 2018, the Commission published changes to the fees regulations (25 C.F.R. Part 514) in the Federal Register (83 FR 2903). The new regulations became effective on February 21, 2018. All fee payments and worksheets submitted after February 21, 2018, must conform to the new regulations.

The new regulations are intended to improve the efficiency of the Commission's fee rate analysis and publication process, coincide the fee rate announcement with the annual release of the Gross Gaming Revenue numbers and the completion of the Commission's budget for the upcoming year, and mitigate the confusion that may arise from changing the fee rate twice a year. Under the prior regulations, the Commission adopted a preliminary fee rate by March 1 and a final fee rate by June 1 of every year. The new regulations simplify this process by providing that the Commission will adopt a final fee rate no later than November 1 of each year. The new regulations also define the fiscal year used in calculating the annual fee so that one fee rate is applied consistently to a gaming operation's assessable gross revenues for one fiscal year.

Please note the new definition of "assessed fiscal year" that gaming operations must use to calculate fees owed after February 21, 2018. Assessed fiscal year is now defined as "the gaming operation's fiscal year ending prior to January 1 of the year the Commission adopted fee rates." 25 C.F.R. § 514.4(b). For example, under these new regulations, the current assessed fiscal year is the gaming operation's fiscal year ending prior to January 1, 2017, because the Commission most recently adopted fee rates on June 1, 2017. Therefore, the assessed fiscal year for all gaming operations used to calculate quarterly fees owed between February 21, 2018, and October 31, 2018, is expected to be fiscal year 2016. For further examples, please see the attached NIGC Fee Payments Schedule which provides the assessed fiscal year to be used in calculating fee payments through January 31, 2020.

Should you have any questions or need additional information please e-mail fee_questions@nigc.gov.

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:			
	<u>Expenditures</u>	<u>Capital Rate</u>	<u>Allowance</u>
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		
(See current Fee Tier Rates at WWW.NIGC.GOV)		
Annual Fees:		
		x 0.25
Quarterly Fees:		
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
12/31/2019	FYE 03/31/2018	11/1/2019
3/31/2020	FYE 03/31/2018	11/1/2019
6/30/2020	FYE 03/31/2018	11/1/2019
9/30/2020	FYE 03/31/2018	11/1/2019
12/31/2020	FYE 03/31/2019	11/1/2020
3/31/2021	FYE 03/31/2019	11/1/2020
6/30/2021	FYE 03/31/2019	11/1/2020
9/30/2021	FYE 03/31/2019	11/1/2020

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2019	FYE 06/30/2018	11/1/2019
3/31/2020	FYE 06/30/2018	11/1/2019
6/30/2020	FYE 06/30/2018	11/1/2019
9/30/2020	FYE 06/30/2018	11/1/2019
12/31/2020	FYE 06/30/2019	11/1/2020
3/31/2021	FYE 06/30/2019	11/1/2020
6/30/2021	FYE 06/30/2019	11/1/2020
9/30/2021	FYE 06/30/2019	11/1/2020

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2019	FYE 09/30/2018	11/1/2019
3/31/2020	FYE 09/30/2018	11/1/2019
6/30/2020	FYE 09/30/2018	11/1/2019
9/30/2020	FYE 09/30/2018	11/1/2019
12/31/2020	FYE 09/30/2019	11/1/2020
3/31/2021	FYE 09/30/2019	11/1/2020
6/30/2021	FYE 09/30/2019	11/1/2020
9/30/2021	FYE 09/30/2019	11/1/2020

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2019	FYE 12/31/2018	11/1/2019
3/31/2020	FYE 12/31/2018	11/1/2019
6/30/2020	FYE 12/31/2018	11/1/2019
9/30/2020	FYE 12/31/2018	11/1/2019
12/31/2020	FYE 12/31/2019	11/1/2020
3/31/2021	FYE 12/31/2019	11/1/2020
6/30/2021	FYE 12/31/2019	11/1/2020
9/30/2021	FYE 12/31/2019	11/1/2020

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
1/31/2020	FYE 04/30/2018	11/1/2019
4/30/2020	FYE 04/30/2018	11/1/2019
7/31/2020	FYE 04/30/2018	11/1/2019
10/31/2020	FYE 04/30/2018	11/1/2019
1/31/2021	FYE 04/30/2019	11/1/2020
4/30/2021	FYE 04/30/2019	11/1/2020
7/31/2021	FYE 04/30/2019	11/1/2020
10/31/2021	FYE 04/30/2019	11/1/2020