Date: November 1, 2026
Subject: New Fee Rates

The National Indian Gaming Commission (NIGC) has adopted its annual fee rates of 0.00% for tier 1 and 0.065% (.00065) 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 0.0325% (.000325), which is one-half of the annual fee rate. The fee rates are effective as of 11/1/2026 and will remain in effect until new rates have been adopted by the Commission. Please refer to NIGC Bulletin No. 2026-2 posted on the NIGC website FY27_Fee_Rate_-_Fingerprint_Fee_BULLETIN_102626.pdf for additional details.

Sample Quarterly Fee Worksheet

Please fill in only the areas which are highlighted in blue

GAMING OPERATION INFORMATION

Gaming Operation:	A		B	NIGC ID#:	
Fiscal Year End (MM/DD):	C				
Gaming Operation Address:	D				
Gaming Operation Phone #:	E				
Licensing Tribe:	F				
Contact:	G		Phone #:		Email address:
Payment Due Date:	H		(From Fee Payments Schedule)		
Assessed Fiscal Year End:	I				

GROSS GAMING REVENUE

Type of Game		Amount Wagered (or Win)		Less Prizes		Gross Revenue/ Win
Class II Gaming						
Bingo	J	$ -	K	$ -		$ -
Pull Tabs	L	$ -	M	$ -		$ -
Card Games	N	$ -	O	$ -		$ -
Class II Gaming (Other)	P	$ -	Q	$ -		$ -
Plus Entry Fees (including table or card fees):					R	$ -
Class II Gaming Subtotal						$ -

Class III Gaming		Amount Wagered (or Win)		Less Prizes		Gross Revenue/ Win
Gaming Machines	S	$ -	T	$ -		$ -
Table Games	U	$ -	V	$ -		$ -
Keno	W	$ -	X	$ -		$ -
Pari-Mutuel Wagering/ Commissions	Y	$ -	Z	$ -		$ -
Sports Book	AA	$ -	BB	$ -		$ -
Class III Gaming (Other)	CC	$ -	DD	$ -		$ -
Plus Entry Fees (including table or card fees):					EE	$ -
Class III Gaming Subtotal						$ -
				***Gross Gaming Revenue:**		$ -

AMOUNTS WAGERED THAT THE GAMING OPERATION ISSUED AS PROMOTIONAL CREDITS (FREE PLAY)

Amounts wagered that the gaming operation issued as promotional credits	FF	$ -

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:	GG	$ -
Depreciation Allowance Rate:		0.10
Method 1- Depreciation Allowance:		$ -

Method 2 - Cost of Structures:

		Expenditures	Capital Rate	Allowance
Prior Years:	HH	$ -	0.05	$ -
Assessed Fiscal Year:	II	$ -	0.025	$ -
Method 2- Cost of Structures Allowance:				$ -

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

ASSESSABLE GROSS REVENUES

*Gross Gaming Revenue		$ -
Less: Amounts wagered that the gaming operation issued as promotional credits:		$ -
Less: Allowance for Capital Expenditures for Structures:		$ -
*Assessable Gross Revenues:		$ -

FEE CALCULATION

			** Fee Tier Rate	Fee Amount
Tier 1 Assessable Gross Revenue	$ -		0.00000	$ -
Tier 2 Assessable Gross Revenue	$ -	KK	0.00000	$ -
**(See current Fee Tier Rates at www.nigc.gov)			Annual Fees:	$ -
			x	0.25
			Quarterly Fees:	$ -
			Prior Adjustments (enclose detailed justification): LL	$ -
			Amount due to the National Indian Gaming Commission:	$ -
			(To be remitted by Payment Due Date) Amount Enclosed: MM	$ -

***Fee worksheets shall be reconciled to the annual audited or reviewed financial statements. See 25 C.F.R. § 571.14**

Item #	Instructions to Complete Sample Fee Worksheet
A	**Gaming Operation:** Enter the name of the Gaming Operation. If a name change has occurred, please ensure that the facility license and NIGC records have been updated (see 25 C.F.R. parts §502.10 and 559).
B	**NIGC ID#:** Enter the NIGC ID#. To ensure accurate posting of fee payments, please use the correct NIGC ID#. Should you have questions about the NIGC ID#, please contact your NIGC Regional office or send email inquiry to fee_questions@nigc.gov.
C	**Fiscal Year End:** Enter the Gaming Operation's fiscal year end in month and date (i.e. 9/30, 12/31, etc.). If a gaming operation changes its fiscal year end, see 25 C.F.R. §571.13 for Audit Reports and Submissions.
D	**Address:** Enter the Gaming Operation address.
E	**Phone Number:** Enter the Gaming Operation phone number.
F	**Licensing Tribe:** Enter the Tribe that licenses the Gaming Operation.
G	**Contact:** Enter the Contact information of the individual(s) submitting the quarterly fee worksheet. The contact information will be used if additional information is needed. Please include the name, phone number and email address in the spaces provided.
H	**Payment Due Date:** Enter the specific quarterly Payment Due Date.
I	**Assessed Fiscal Year:** Enter the Assessed Fiscal Year End that the quarterly fee worksheet is reporting (see attached NIGC Fee Payment Schedule).
J	**Bingo- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in K is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
K	**Bingo- Less Prizes:** If option (1) was entered for J (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
L	**Pull Tabs- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in M is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
M	**Pull Tabs- Less Prizes:** If option (1) was entered for item L (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
N	**Card Games- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in O is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
O	**Card Games- Less Prizes:** If option (1) was entered for N (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
P	**Class II Gaming (Other)- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in Q is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
Q	**Class II Gaming (Other)- Less Prizes:** If option (1) was entered for P (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
R	**Plus Entry Fees (including table and card fees):** Enter the amount of entry fees, rakes, commissions and all other fees collected for offering a gaming or promotional activity.
S	**Gaming Machines- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in T is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
T	**Gaming Machines- Less Prizes:** If option (1) was entered for S (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
U	**Table Games- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in V is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
V	**Table Games- Less Prizes:** If option (1) was entered for U (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.

Item #	Instructions to Complete Sample Fee Worksheet
W	**Keno- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in X is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
X	**Keno- Less Prizes:** If option (1) was entered for W (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
Y	**Pari-Mutuel Wagering- Amount Wagered or Win or Commissions:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win), or (3) the total amount of Commissions received for the Pari-Mutuel wagering activities. If you enter option (2) Win or option (3) Commissions, then no entry in Z is permitted. For options (1) and (2), all wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
Z	**Pari-Mutuel Wagering- Less Prizes:** If option (1) was entered for Y (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
AA	**Sports Book- Amount Wagered or Win or Commissions:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win), or (3) the total amount of Commissions received for the Sport Book activities. If you enter option (2) Win or option (3) Commissions, then no entry in BB is permitted. For options (1) and (2), all wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
BB	**Sports Book- Less Prizes:** If option (1) was entered for AA (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
CC	**Class III Gaming (Other)- Amount Wagered or Win:** Enter either; (1) the total amount wagered, or (2) the total amount wagered less the amounts paid out for prizes (Win). If you enter the Win for option (2), then no entry in DD is permitted. All wagers should be entered that includes Full Wagers, Discounted Wagers, and Promotional Credits/ Free Play (see deduction at GG below). See AICPA definition of Gross Gaming Revenue.
DD	**Class III Gaming (Other)- Less Prizes:** If option (1) was entered for CC (the total amount wagered), enter the total amount paid for prizes and/or prizes awarded.
EE	**Plus Entry Fees (including table and card fees):** Enter the amount of entry fees, rakes, commissions and all other fees collected for offering a gaming or promotional activity.
FF	**Amounts wagered that the gaming operation issued as promitional credits:** Enter the total amount of Promotional Credits/ Free Play that the Gaming Operation issued to patrons that were wagered, and included in the items above of J, L, N, P, S, U, W, Y, AA, and CC as Amount Wagered or Win. Use a whole number and not negative as the worksheet will automatically subtract the Promotional Credits/ Free Play to arrive at Net Gaming Revenue. The Gaming Operation should maintain adequate records supporting the Promotional Credits/ Free Play deduction.
GG	**Depreciation:** Enter the total depreciation expenses as reported within the audited financial statements for the Gaming Operation. The total should include all depreciation expenses incurred, and not only those attributable to Structures and/or Buildings.
HH	**Cost of Structures- Prior Years:** Enter the total amount of expenditures that have been reported in prior years for the Structures attributable to the gaming activity. It is typical that structures and/or buildings are separately reported within the Gaming Operation's audited financial statements. The Gaming Operation should maintain adequate records supporting the expenditures.
II	**Cost of Structures- Assessed Fiscal Year:** Enter the total amount of expenditures that have been reported in the assessed fiscal year for the Structures attributable to the gaming activity. It is typical that structures and/or buildings are separately reported within the Gaming Operation's audited financial statements. The Gaming Operation should maintain adequate records supporting the expenditures.
JJ	**Allowance for Capital Expenditures:** Enter either; (1) the Depreciation Allowance as calculated from GG above, or (2) the total Cost of Structures Allowance from HH and II above.
KK	**Current Fee Rate:** Enter the current fee rate as provided at www.nigc.gov.
LL	**Prior Adjustments:** Enter any prior NIGC Fee adjustments and provide detailed documentation supporting the amounts.
MM	**Amount Enclosed:** Enter the amount of the fee payment made payable to the National Indian Gaming Commission.

NIGC Fee Payments Schedule

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2025	FYE 03/31/2024	11/01/2025
3/31/2026	FYE 03/31/2024	11/01/2025
6/30/2026	FYE 03/31/2024	11/01/2025
9/30/2026	FYE 03/31/2024	11/01/2025
12/31/2026	FYE 03/31/2025	11/01/2026
3/31/2027	FYE 03/31/2025	11/01/2026
6/30/2027	FYE 03/31/2025	11/01/2026
9/30/2027	FYE 03/31/2025	11/01/2026

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2025	FYE 06/30/2024	11/01/2025
3/31/2026	FYE 06/30/2024	11/01/2025
6/30/2026	FYE 06/30/2024	11/01/2025
9/30/2026	FYE 06/30/2024	11/01/2025
12/31/2026	FYE 06/30/2025	11/01/2026
3/31/2027	FYE 06/30/2025	11/01/2026
6/30/2027	FYE 06/30/2025	11/01/2026
9/30/2027	FYE 06/30/2025	11/01/2026

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2025	FYE 09/30/2024	11/01/2025
3/31/2026	FYE 09/30/2024	11/01/2025
6/30/2026	FYE 09/30/2024	11/01/2025
9/30/2026	FYE 09/30/2024	11/01/2025
12/31/2026	FYE 09/30/2025	11/01/2026
3/31/2027	FYE 09/30/2025	11/01/2026
6/30/2027	FYE 09/30/2025	11/01/2026
9/30/2027	FYE 09/30/2025	11/01/2026

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
12/31/2025	FYE 12/31/2024	11/01/2025
3/31/2026	FYE 12/31/2024	11/01/2025
6/30/2026	FYE 12/31/2024	11/01/2025
9/30/2026	FYE 12/31/2024	11/01/2025
12/31/2026	FYE 12/31/2025	11/01/2026
3/31/2027	FYE 12/31/2025	11/01/2026
6/30/2027	FYE 12/31/2025	11/01/2026
9/30/2027	FYE 12/31/2025	11/01/2026

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
1/31/2026	FYE 04/30/2024	11/01/2025
4/30/2026	FYE 04/30/2024	11/01/2025
7/31/2026	FYE 04/30/2024	11/01/2025
10/31/2026	FYE 04/30/2024	11/01/2025
1/31/2027	FYE 04/30/2025	11/01/2026
4/30/2027	FYE 04/30/2025	11/01/2026
7/31/2027	FYE 04/30/2025	11/01/2026
10/31/2027	FYE 04/30/2025	11/01/2026