

Date: March 16, 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.

National Indian Gaming Commission (NIGC) Sample Quarterly Fee Worksheet

Gaming Operation Name: _____ **NIGC ID No:** _____

Gaming Operation Address: _____ **FISCAL YEAR-END:** _____

Gaming Operation Phone #: _____

Name of Licensing Tribe: _____

Contact: _____ Phone #: _____ Email address: _____

Payment Due Date: _____ (From Fee Payments Schedule)

Fiscal Year: _____ (From Fee Payments Schedule)

Description of Game	Amount Wagered	Less Payouts	Net Win
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Subtotal:	_____	_____	_____

Add: Entry Fees (including table and card game fees): _____

Gross Gaming Revenue: _____

Depreciation Allowance (10% of **TOTAL** depreciation expense for the year): _____

Cost of Structures Allowance:

	<u>Expenditures</u>	<u>Capital Rate</u>	<u>Allowance</u>
Prior Years'	_____	0.050	_____
Current Year	_____	0.025	_____
Total Cost of Structures Allowance			=====

Less Allowance for Amortization of Structures
(**GREATER** of Depreciation Allowance or Cost of Structures Allowance): _____

Assessable Gross Revenues : _____

		<u>Tier Rate</u>	<u>Fee Amount</u>
Tier 1 Assessable Gross Revenue	\$1,500,000	0.00000	\$0000.00
Tier 2 Assessable Gross Revenue	\$ _____	0.00062 (1)	\$ _____

Annual Fees _____

Fraction of Year Used for Payment (From Fee Payments Schedule) _____ x _____

Fees Due for the Quarter Ending _____

MM/DD/YYYY

Prior Adjustments (enclose detailed justification) _____

Amount due to the National Indian Gaming Commission

(To be remitted by payment date)

(1) obtain current fee rate from NIGC website - www.nigc.gov

NIGC Fee Payments Schedule

Effective 02/21/2018

Revised Assessed Fiscal Year pursuant to NIGC regulations §514.4(b)

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
03/31/2018	FYE 03/31/2016	06/01/2017
06/30/2018	FYE 03/31/2016	06/01/2017
09/30/2018	FYE 03/31/2016	06/01/2017
12/31/2018	FYE 03/31/2017	11/01/2018
03/31/2019	FYE 03/31/2017	11/01/2018
06/30/2019	FYE 03/31/2017	11/01/2018
09/30/2019	FYE 03/31/2017	11/01/2018
12/31/2019	FYE 03/31/2018	11/01/2019

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
03/31/2018	FYE 06/30/2016	06/01/2017
06/30/2018	FYE 06/30/2016	06/01/2017
09/30/2018	FYE 06/30/2016	06/01/2017
12/31/2018	FYE 06/30/2017	11/01/2018
03/31/2019	FYE 06/30/2017	11/01/2018
06/30/2019	FYE 06/30/2017	11/01/2018
09/30/2019	FYE 06/30/2017	11/01/2018
12/31/2019	FYE 06/30/2018	11/01/2019

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
03/31/2018	FYE 09/30/2016	06/01/2017
06/30/2018	FYE 09/30/2016	06/01/2017
09/30/2018	FYE 09/30/2016	06/01/2017
12/31/2018	FYE 09/30/2017	11/01/2018
03/31/2019	FYE 09/30/2017	11/01/2018
06/30/2019	FYE 09/30/2017	11/01/2018
09/30/2019	FYE 09/30/2017	11/01/2018
12/31/2019	FYE 09/30/2018	11/01/2019

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
03/31/2018	FYE 12/31/2016	06/01/2017
06/30/2018	FYE 12/31/2016	06/01/2017
09/30/2018	FYE 12/31/2016	06/01/2017
12/31/2018	FYE 12/31/2017	11/01/2018
03/31/2019	FYE 12/31/2017	11/01/2018
06/30/2019	FYE 12/31/2017	11/01/2018
09/30/2019	FYE 12/31/2017	11/01/2018
12/31/2019	FYE 12/31/2018	11/01/2019

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

Payment Due Date	Assessed Fiscal Year	Fee Rate Announcement Date
04/30/2018	FYE 04/30/2016	06/01/2017
07/31/2018	FYE 04/30/2016	06/01/2017
10/31/2018	FYE 04/30/2016	06/01/2017
01/31/2019	FYE 04/30/2017	11/01/2018
04/30/2019	FYE 04/30/2017	11/01/2018
07/31/2019	FYE 04/30/2017	11/01/2018
10/31/2019	FYE 04/30/2017	11/01/2018
01/31/2020	FYE 04/30/2018	11/01/2019