



Frequently Asked Questions – Fee Payments and Quarterly Statement Submissions

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The NIGC Division of Compliance maintains this list of Frequently Asked Questions (FAQ) in consultation with the NIGC's Office of General Counsel, NIGC's Division of Finance, and the Commission. This collection of FAQs is updated as needed. To propose a question for this FAQ list, please coordinate with a Tribal Gaming Regulatory Authority (TGRA) and submit the question to fee_questions@nigc.gov. The NIGC encourages all TGRAs to remain in close communication with their NIGC Region Office and assigned NIGC Auditor as tribal gaming operations assess and address the questions associated with the Fees and Fee Statement requirements.

1. **Question:** Who is required to pay fees?

Answer: As stated in [§ 514.1](#), each gaming operation under the jurisdiction of the Commission, including a gaming operation operated by a tribe with a certificate of self-regulation, shall pay to the Commission annual fees as established by the Commission.

2. **Question:** When does an operation pay fees?

Answer: Annual fees are payable on a quarterly basis; however, operations have the option to pay fees in full with the first quarterly payment. Operations must perform the required calculations each quarter to determine if fees are due. Those fees are due at the end of each quarter of the operation's fiscal year.

More specifically § 514.5 states the following:

- (a) Annual fees are payable to the Commission on a quarterly basis. The annual fee payable to the Commission optionally may be paid in full in the first quarterly payment.
- (b) Each gaming operation shall calculate the amount of fees to be paid, if any, and remit them with the quarterly statement required in [§ 514.6](#) within three (3) months, six (6) months, nine (9) months, and twelve (12) months of the end of the gaming operation's fiscal year.

Note: If the fees are paid in full at the first quarter, the operation is still required to submit the fee statements each quarter as required by § 514.6.

3. **Question:** When are fees and quarterly statements due?

Answer: As stated in § 514.5, the calculated fees due must be remitted with the quarterly statements required in § 514.6 within three (3) months, six (6) months, nine (9) months, and twelve (12) months of the end of the gaming operation's fiscal year. For example, if the gaming operation has a fiscal year-end of September 30, then the fees and quarterly statements would be due by December 31, March 31, June 30, and the next September 30, respectively.

4. **Question:** How does an operation pay the fees due?

Answer: Quarterly fee payments can be submitted online at Pay.gov or mailed to the Division of Finance at the following address:

National Indian Gaming Commission
Division of Finance
1849 C Street NW
Mail Stop #1621
Washington, DC 20240

The NIGC encourages the use of Pay.gov to ensure timely submissions and convenient record of submissions for the party making the submission. Submission by mail sometimes takes up to two weeks to process.

5. **Question:** When do operations begin paying fees?

Answer: Operations must remit fees in the first quarter in which an amount due is calculated based on the calculations identified in [§ 514.4](#). Additionally, operations can calculate the fees due with the NIGC's Sample Fee Worksheet and Payment Schedules, which can be found at <https://www.nigc.gov/finance/Annual-fees>.

6. **Question:** Who is required to submit a quarterly fee statement?

Answer: [§ 514.6](#) identifies all gaming operations that provide gaming in a given quarter are required to submit a quarterly statement to the NIGC. § 514.6(a)-(d) state the following:

- (a) Each gaming operation shall file with the Commission quarterly statements showing its assessable gross revenues for the assessed fiscal year.
- (b) These statements shall show the amounts derived from each type of game, the amounts deducted for prizes, and the amounts deducted for the allowance for capital expenditures for structures.
- (c) The quarterly statements shall identify an individual or individuals to be contacted should the Commission need to communicate further with the gaming operation. A telephone number and email address for each individual identified shall be included.
- (d) Each quarterly statement shall include the computation of the fees payable, showing all amounts used in the calculations. The required calculations are as follows:

...

7. **Question:** Are there any allowable exemptions to paying fees?

Answer: No. As stated in [§ 514.1](#), each gaming operation under the jurisdiction of the Commission, including a gaming operation operated by a tribe with a certificate of self-regulation, shall pay to the Commission annual fees as established by the Commission. Currently, the first tier of assessable revenue, the first \$1.5 million, has a fee rate of 0%, and therefore will result in no fees due.

8. **Question:** Are there any allowable exemptions to submitting a fee statement?

Answer: No. As stated in [§ 514.6](#), each gaming operation shall file with the Commission quarterly statements showing its assessable gross revenues for the assessed fiscal year, regardless if a fee payment is due.

9. **Question:** When is the first quarterly statement for new operations due?

Answer: Operations should begin submitting fee statements in the first quarter following the first year-end. For example, if an operation adopts a September 30 year-end date and begins offering gaming in July of 2023, the first fee statement would be due by December 31, 2023.

10. **Question:** What happens if a gaming operation submits its fee payment or quarterly statement late?

Answer: Specifically, the process for late submissions is outlined in § 514.9 and reads as follow:

- (a) In the event that a gaming operation fails to submit a fee payment or quarterly statement in a timely manner, the Chair of the Commission may issue a notice specifying:
 - (1) The date the statement and/or payment was due;
 - (2) The number of calendar days late the statement and/or payment was submitted;
 - (3) A citation to the federal or tribal requirement that has been or is being violated;
 - (4) The action being considered by the Chair; and
 - (5) Notice of rights of appeal pursuant to subchapter H of this chapter.
- (b) Within fifteen (15) days of service of the notice, the recipient may submit written information about the notice to the Chair. The Chair shall consider any information submitted by the recipient as well as the recipient's history of untimely submissions or failure to file statements and/or fee payments over the preceding five (5) years in determining the amount of the late fee, if any.
- (c) When practicable, within thirty (30) days of issuing the notice described in paragraph (a) of this section to a recipient, the Chair of the Commission may assess a proposed late fee against a recipient for each failure to file a timely quarterly statement and/or fee payment:
 - (1) For statements and/or fee payments one (1) to thirty (30) calendar days late, the Chair may propose a late fee of up to, but not more than 10% of the fee amount for that quarter;
 - (2) For statements and/or fee payments thirty-one (31) to sixty (60) calendar days late, the Chair may propose a late fee of up to, but not more than 15% of the fee amount for that quarter; and

- (3) For statements and/or fee payments sixty-one (61) to ninety (90) calendar days late, the Chair may propose a late fee of up to, but not more than 20% of the fee amount for that quarter.

A late payment or quarterly statement submission will become a failure to pay after 90 days, as set forth in IGRA, [25 U.S.C. 2717\(a\)\(4\)](#), and Commission regulations, [25 CFR 573.4\(a\)\(2\)](#). Failure to pay fees is listed as a substantial violation in 25 CFR 573.4(a)(2) and can result in a Temporary Closer Order.

11. **Question:** If requested, will the NIGC grant an extension on the payments and statement submissions?

Answer: No. IGRA and NIGC regulations do not provide for extensions to the statutory and regulatory deadlines. If the Tribe or operation encounters a situation where a payment and/or a quarterly fee statement will be late, and the required submission date will not be met, then the Tribe should notify the Region, describe the circumstance and provide a date by which the payment and/or a quarterly fee statement is expected to be submitted. In some instances, the NIGC may be able to provide additional technical assistance.

12. **Question:** If all fees due are paid at the beginning of the year, can all four (4) quarterly fee statements be submitted at the beginning of the year?

Answer: No. As noted in question #2 above, although the fees for the entire year can be paid in the first quarter, the fee statements must be submitted in each respective quarter.

13. **Question:** Does the operation's gaming revenues in a given fiscal year affect the requirement to pay fees?

Answer: Yes, gaming revenues are used to compute the amount of fees the operation is obligated to pay; however, although fees are due for the current quarter in which gaming at the operation has occurred, the revenue figure used is based on the assessed fiscal year. § 514.4 (b) defines assessed fiscal year as "... the gaming operation's fiscal year ending prior to January 1 of the year the Commission adopted fee rates." The appropriate assessed fiscal year can be found within the NIGC's Sample Fee Worksheet and Payment Schedules at <https://www.nigc.gov/finance/Annual-fees>.

14. **Question:** What if the operation permanently closes?

Answer: As stated in §514.7(b), the gaming operation shall notify the NIGC within 30 days of ceasing operation. Additionally, the NIGC may request that the gaming operation prepare and submit the fees due and statement(s) for the period from the end of the most recent quarter for which fees have been paid to the date operations ceased. That submission must be sent to the Commission within (90) days of its request.

15. **Question:** How does the operation obtain an NIGC ID#?

Answer: The process for obtaining an NIGC ID# begins when the Tribe submits its 120-day notice of intent to game, as required by §559.2(a), to begin establishing the operation in the NIGC's records. Once the facility license has been issued and a copy has been submitted to the NIGC, as

required by § 559.3, the NIGC can verify the operation information is correct in the agency's records and the Finance Division assigns a unique NIGC ID#. This NIGC ID# is used for tracking the operation's submissions and must be included in the quarterly fee statements. The tribe or gaming operation may request the NIGC ID# from the NIGC Region Office or by requesting it via email to fee_questions@nigc.gov prior to submitting the first fee statement due.

16. **Question:** How is the Assessed Fiscal Year determined?

Answer: The gaming operation can determine the respective Assessed Fiscal Year by using the NIGC's Sample Fee Worksheet and Payment Schedules, which can be found at <https://www.nigc.gov/finance/Annual-fees>. If questions remain regarding which is the appropriate assessed Fiscal Year, then please submit a question to fee_questions@nigc.gov.

17. **Question:** When is the Fee rate released?

Answer: The Commission assesses annual fees on tribal gaming revenues in accordance with procedures set forth in 25 C.F.R. part 514. Per the regulation, the Commission will adopt a final fee rate no later than November 1 of each year. The adopted fee rate is posted in the federal register and a corresponding NIGC Bulletin is issued. The Bulletins are posted at <https://www.nigc.gov/compliance/bulletins>

18. **Question:** Why is a reconciliation of fees required to be performed by the operation?

Answer: Due to differences in Gross Revenues as defined by [25 U.S.C. 2717\(a\)\(6\)](#), and gaming revenue as defined by AICPA, which is used to present gaming revenues in the Audited Financial Statements, the gaming operation must reconcile the amounts in the Audited Financial Statements to those reported in the quarterly fee statements to ensure the proper figure is being used to calculate fees as defined in § 514.4.

19. **Question:** When should a reconciliation be performed?

Answer: As stated in #18, the Audited Financial Statements should be reconciled to the totals reported in the fee statements for the assessed fiscal year. It is recommended that reconciliation be performed prior to submitting the fee statement for the first quarter of the new assessed fiscal year. This ensures all fee statements for the year are accurate. Additionally, it is recommended that the reconciliation is reviewed prior to each subsequent fee statement submission to verify accuracy.

20. **Question:** What should a preparer of fee statements do if an error is discovered in a prior fee statement?

Answer: If the error is discovered in the year and there are additional fee statements required submissions, then the preparer should revise the remaining fee statements and adjust the remaining payments to compensate for the over- or underpayment(s). Overpayments can either be applied as a credit for future fees due or a request can be made for refund. If the error is discovered after the fourth quarter fee statement submission or if the operation wants to request a refund, then the preparer should notify the NIGC at fee_questions@nigc.gov.

21. **Question:** Does the NIGC need to be notified that the Casino has changed its name?

Answer: The NIGC requests that the Tribe or gaming operation notify the NIGC of the name change in the quarter in which it occurs. The official name is considered to be what is listed on the facility license. If the operation name is officially changed, then a new facility license should be issued and provided to the NIGC.

22. **Question:** What does the tribe need to do if they are planning to move an existing gaming operation into a new structure?

Answer: Please contact the Region Office to discuss the specific facts to determine how part 559 applies and how NIGC fees and fees statements reporting requirements may be impacted.

23. **Question:** What is the difference between a Quarterly Statement for NIGC Fees and a Sample Fee Worksheet?

Answer: The Quarterly statements are the required submissions to document the fees due for each respective quarter. The NIGC's Sample Fee Worksheet is a tool provided to help tribes calculate the fees due. For Tribes that do not utilize the Pay.gov service to pay the fees due, the sample fee worksheet can be utilized to generate the required quarterly statement to be mailed with the payment due.

24. **Question:** Can a tribe report multiple operations on one (1) fee statement?

Answer: No. Each gaming operation that is issued a facility license is required to submit a separate fee statement. Therefore, the NIGC does not accept fee statements that include multiple gaming operations.

25. **Question:** Why are Tribes required to pay fees on Class III gaming revenues?

Answer: IGRA established the NIGC funding in §2717, which states, "(a)(1) The Commission shall establish a schedule of fees to be paid to the Commission annually by each gaming operation that conducts a class II or class III gaming activity that is regulated by this chapter."

26. **Question:** Can operations deduct Free Play from assessable gross revenues?

Answer: Operations are to subtract out amounts wagered from promotional credits issued by the operation. These promotional credits are most commonly referred to as "Free Play". Based on the final rule effective October 6, 2022, the §514.4(c) defines how an operation should calculate fees. It states, "(c) For purposes of computing fees, assessable gross revenues for each gaming operation are the total amount of money wagered on class II and III games, plus entry fees (including table or card fees), less any amounts paid out as prizes or paid for prizes awarded, less any amounts wagered that the gaming operation issued as promotional credits, and less an allowance for capital expenditures for structures as reflected in the gaming operation's audited financial statements."