Date: November 1, 2022 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 11/1/2022 and will remain in effect until new rates have been adopted by the Commission. Please refer to NIGC Bulletin No. 2022-6 posted on the NIGC website FY23 Fee Rate FP Fee Bulletin 103122.pdf for additional details.

Sample Quarterly Fee Worksheet Please fill in only the areas which are highlighted in blue											
				GAMIN	IG OPERATION INFO	RMATIO	N				
Gaming Operation:	Α								В	NIGC ID#:	
Fiscal Year End (MM/DD):	С										
Gaming Operation Address:	D										
Gaming Operation Phone #:	Е										
Licensing Tribe:	F										
Contact:	G				Phone #:			Email addre	ss:		
Payment Due Date:	н				(From Fee Payment	s Schedi	ıle)				
Assessed Fiscal Year End:	- · ·				(· · o · · · · · · · · · · · · · · · ·	.5 50.104	,,,,,				
Assessed riscal real End.	<u> </u>				ROSS GAMING REVE	NUE					
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Type of Game			<u> </u>	illoulit vva	gered (or Win)		<u>Less Priz</u>	<u>.es</u>		Gross Revenue/ Win	
Class II Gaming			<u> </u>								
Bingo			J	\$	-	К	\$	-	\$		-
Pull Tabs			L	\$	-	М	\$	-	\$		-
Card Games			N	\$	-	0	\$	-	\$		-
Class II Gaming (Other)			P	\$	-	Q	\$	-	\$		-
Plus Entry Fees (including table or card fees):									R	\$	-
Class II Gaming Subtotal										\$	-
Class III Gaming			<u>A</u>	mount Wa	gered (or Win)		Less Priz	es		Gross Revenue/ Win	
Gaming Machines			S	\$	-	T	\$	-	\$		-
Table Games			U	\$	-	٧	\$	-	\$		-
Keno			w	\$	-	Х	\$	-	\$		-
Pari-Mutuel Wagering/ Commissions			Υ	\$	-	Z	\$	-	\$		-
Sports Book			AA	\$	-	ВВ	\$	-	\$		-
Class III Gaming (Other)			СС	\$	-	DD	\$	-	\$		-
Plus Entry Fees (including table or card fees):							<u> </u>		EE	\$	-
Class III Gaming Subtotal										\$	-
								*Gross Gaming R	evenue:	\$	-
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Item #	Instructions to Complete Sample Fee Worksheet
А	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).
В	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.
С	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 F	Phone Number: Enter the Gaming Operation phone number.
G	Licensing Tribe: Enter the Tribe that licenses the Gaming Operation. 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.
Н -	Payment Due Date: Enter the specific quarterly Payment Due Date. 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.
к	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.
О	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.
Р	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.
Т	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.
х	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.
Υ	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.
АА	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.
ВВ	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.
сс	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 promotional 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.
нн	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.
Ш	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.
IJ	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 LL	Current Fee Rate: Enter the current fee rate as provided at www.nigc.gov. Prior Adjustments: Enter any prior NIGC Fee adjustments and provide detailed documentation supporting the
MM	amounts. Amount Enclosed: Enter the amount of the fee payment made payable to the National Indian Gaming
	Commission.

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

Payment Due Date	Assessed Fiscal Year	Fee Rate
r ayment Due Date	Assessed Fiscal Teal	Announcement Date
12/31/2021	FYE 03/31/2020	11/01/2021
3/31/2022	FYE 03/31/2020	11/01/2021
6/30/2022	FYE 03/31/2020	11/01/2021
9/30/2022	FYE 03/31/2020	11/01/2021
12/31/2022	FYE 03/31/2021	11/01/2022
3/31/2023	FYE 03/31/2021	11/01/2022
6/30/2023	FYE 03/31/2021	11/01/2022
9/30/2023	FYE 03/31/2021	11/01/2022

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

Boxmont Due Date	Assessed Fiscal Year	Fee Rate
Payment Due Date	Assessed Fiscal Tear	Announcement Date
12/31/2021	FYE 06/30/2020	11/01/2021
3/31/2022	FYE 06/30/2020	11/01/2021
6/30/2022	FYE 06/30/2020	11/01/2021
9/30/2022	FYE 06/30/2020	11/01/2021
12/31/2022	FYE 06/30/2021	11/01/2022
3/31/2023	FYE 06/30/2021	11/01/2022
6/30/2023	FYE 06/30/2021	11/01/2022
9/30/2023	FYE 06/30/2021	11/01/2022

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

Payment Due Date	Assessed Fiscal Year	Fee Rate	
rayment Due Date	Assessed Fiscal Tear	Announcement Date	
12/31/2021	FYE 09/30/2020	11/01/2021	
3/31/2022	FYE 09/30/2020	11/01/2021	
6/30/2022	FYE 09/30/2020	11/01/2021	
9/30/2022	FYE 09/30/2020	11/01/2021	
12/31/2022	FYE 09/30/2021	11/01/2022	
3/31/2023	FYE 09/30/2021	11/01/2022	
6/30/2023	FYE 09/30/2021	11/01/2022	
9/30/2023	FYE 09/30/2021	11/01/2022	

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

Payment Due Date	Assessed Fiscal Year	Fee Rate	
1 ayment Due Date	Assessed Fiscal Teal	Announcement Date	
12/31/2021	FYE 12/31/2020	11/01/2021	
3/31/2022	FYE 12/31/2020	11/01/2021	
6/30/2022	FYE 12/31/2020	11/01/2021	
9/30/2022	FYE 12/31/2020	11/01/2021	
12/31/2022	FYE 12/31/2021	11/01/2022	
3/31/2023	FYE 12/31/2021	11/01/2022	
6/30/2023	FYE 12/31/2021	11/01/2022	
9/30/2023	FYE 12/31/2021	11/01/2022	

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

Payment Due Date	Assessed Fiscal Year	Fee Rate	
r ayment Due Date	Assessed Fiscal Teal	Announcement Date	
1/31/2022	FYE 04/30/2020	11/01/2021	
4/30/2022	FYE 04/30/2020	11/01/2021	
7/31/2022	FYE 04/30/2020	11/01/2021	
10/31/2022	FYE 04/30/2020	11/01/2021	
1/31/2023	FYE 04/30/2021	11/01/2022	
4/30/2023	FYE 04/30/2021	11/01/2022	
7/31/2023	FYE 04/30/2021	11/01/2022	
10/31/2023	FYE 04/30/2021	11/01/2022	