

# 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)

<u>Description of Game</u>	<u>Amount Wagered</u>	<u>Less Payouts</u>	<u>Net Win</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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			<u>_____</u>

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](http://www.nigc.gov)

### **NIGC Fee Payments Schedule**

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

<b>Payment Due Date</b>	<b>Basis for Assessable Gross Revenues</b>	<b>Fraction of year used for Worksheet</b>
3/31/2016	FYE 3/31/2015	0.25
6/30/2016	FYE 3/31/2016	0.25
9/30/2016	FYE 3/31/2016	0.25
12/31/2016	FYE 3/31/2016	0.25
3/31/2017	FYE 3/31/2016	0.25
6/30/2017	FYE 3/31/2017	0.25
9/30/2017	FYE 3/31/2017	0.25
12/31/2017	FYE 3/31/2017	0.25

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

<b>Payment Due Date</b>	<b>Basis for Assessable Gross Revenues</b>	<b>Fraction of year used for Worksheet</b>
3/31/2016	FYE 6/30/2015	0.25
6/30/2016	FYE 6/30/2015	0.25
9/30/2016	FYE 6/30/2016	0.25
12/31/2016	FYE 6/30/2016	0.25
3/31/2017	FYE 6/30/2016	0.25
6/30/2017	FYE 6/30/2016	0.25
9/30/2017	FYE 6/30/2017	0.25
12/31/2017	FYE 6/30/2017	0.25

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

<b>Payment Due Date</b>	<b>Basis for Assessable Gross Revenues</b>	<b>Fraction of year used for Worksheet</b>
3/31/2016	FYE 9/30/2015	0.25
6/30/2016	FYE 9/30/2015	0.25
9/30/2016	FYE 9/30/2015	0.25
12/31/2016	FYE 9/30/2016	0.25
3/31/2017	FYE 9/30/2016	0.25
6/30/2017	FYE 9/30/2016	0.25
9/30/2017	FYE 9/30/2016	0.25
12/31/2017	FYE 9/30/2017	0.25

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

<b>Payment Due Date</b>	<b>Basis for Assessable Gross Revenues</b>	<b>Fraction of year used for Worksheet</b>
3/31/2016	FYE 12/31/2015	0.25
6/30/2016	FYE 12/31/2015	0.25
9/30/2016	FYE 12/31/2015	0.25
12/31/2016	FYE 12/31/2015	0.25
3/31/2017	FYE 12/31/2016	0.25
6/30/2017	FYE 12/31/2016	0.25
9/30/2017	FYE 12/31/2016	0.25
12/31/2017	FYE 12/31/2016	0.25

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

<b>Payment Due Date</b>	<b>Basis for Assessable Gross Revenues</b>	<b>Fraction of year used for Worksheet</b>
1/31/2016	FYE 4/30/2015	0.25
4/30/2016	FYE 4/30/2015	0.25
7/31/2016	FYE 4/30/2016	0.25
10/31/2016	FYE 4/30/2016	0.25
1/31/2017	FYE 4/30/2016	0.25
4/30/2017	FYE 4/30/2016	0.25
7/31/2017	FYE 4/30/2017	0.25
10/31/2017	FYE 4/30/2017	0.25