

State of Nevada GCB: Tax and License Division

Version Date: 9/10/2014

1988036 ER 101 Forms

Reviewed: 08/26/2014

Description: This record series contains condensed financial statements and worksheets filed for active locations. This form is completed as a special condition of license or if problems arise with tax issues. Information may include, but is not limited to: income statements, operating expenses, assets, liabilities and other data.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year to which they pertain.

Disposition: Destroy Securely

2004025 Group II Audit Files

Reviewed: 08/26/2014

Description: This record series documents the compliance reviews for Group II Gaming locations as found in NRS 463.140 (and elsewhere) and NAC Chapter 463. The files may consist of, but are not limited to: copies of licensee files, spreadsheets, reports and related supportive documentation.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1988035 NGC-IRB (Racebook) File

Reviewed: 08/26/2014

Description: This record series documents revenue and win reports from racebook operations to check for compliance. The files may include, but are not limited to: Monthly Track Handle and Win Report, (a signed form containing totals on various racebook tracks including total handle, total win, telephone handle and telephone win.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year to which they pertain.

Disposition: Destroy Securely

1990219 Revenue File

Reviewed: 08/26/2014

Description: These records document the receipt and payment of taxes.

Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal year to which the data pertains.

Disposition: Destroy Securely

1988032 Slot/Game Count File

Reviewed: 09/10/2014

Description: This record series documents information concerning the actual count of machines and games in operation at restricted and non-restricted locations and is checked by a tax agent for compliance.

Retention: Retain these records for a period of three (3) calendar years from the end of the calendar year to which they pertain.

Disposition: Destroy Securely

1988037 Tax & License Location Files

Reviewed: 08/26/2014

Description: This record series documents all tax and fee matters for licensed locations, restricted and nonrestricted. The files may contain, but are not limited to: tax/fee forms, refund documentation, correspondence, paid or refunded audit statements, orders, Nevada Gaming Commission action letters, NGC tax forms, audit reports, bonds, Discrepancy and Adjustment Control sheets, Recap sheets, Game Addition files (documenting information concerning the addition of games to the location), location name change records, gaming licenses and modifications, and similar material.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar year to which they pertain.

Disposition: Destroy Securely

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Version Date: 2/28/2014

1990226 Tax Form Override Log

Reviewed: 08/26/2014

Description: The records series serves as a control log to verify data entry corrections to tax forms.

Retention: Retain for a period of three (3) fiscal years from end of the fiscal year to which the entry change pertains.

Disposition: Destroy Securely

1990202 Tax Form Records

Reviewed: 08/26/2014

Description: The records series documents tax forms submitted by each licensee. Included are the basis for the tax (such as the number of slot machines, or games, or gaming revenue earned) as well as the tax and any penalties. The series also documents audit adjustments, fines and the related payments or refunds.

Retention: Retain these records for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely