



**Clark County, Nevada**  
**Department of Business License**

**INSTRUCTIONS TO COMPLETE APPLICATION FOR RENEWAL OF QUARTERLY GROSS GENERAL GAMING LICENSE**  
(Clark County Code Section 8.04.230)

- Line 1 Total Slot Machines - Check the accounting method used to report total slot machine gross revenue. Enter the amount of quarterly gross revenue from slot machines. Slot Machine gross revenue equals slot drop minus fills, jackpot payouts and participating machine deductions, plus or minus hopper load adjustments.
- Line 2 - 10 Table Games - Enter the amount of quarterly gross revenue from each type of table game. Table games quarterly gross revenue equals closing bankroll plus credit slips for cash or chips returned to the cage, plus drop, minus opening bankroll and fills to the table.
- Line 11 Table Games Subtotal - Enter the total of lines 2 through 10.
- Line 12 Keno - Enter the amount of quarterly gross revenue from Keno games. See Line 14 -16 below.
- Line 13 Bingo - Enter the amount of quarterly gross revenue from Bingo games. See Line 14 -16 below.
- Line 14 - 16 Race, Sports, & Parimutuel - Check the accounting method used to report keno, bingo, race, sports, and parimutuel revenue. Enter the number of Race and Sports Books operated during the quarter. Enter the amount of quarterly gross revenue from Race, Sports, and Parimutuel. Keno, bingo, race, sports, parimutuel and other similar games quarterly gross revenue equals:
- (a) *Cash basis*: the monies accepted by the licensee on events or games that occur during the quarter or will occur in subsequent quarters, less monies paid out during the quarter to patrons on winnings wagers; *or*
  - (b) *Accrual basis*: the monies accepted by the licensee on events or games that occur during the quarter plus money, not previously included in gross revenue, that was accepted by the licensee in previous quarters on events or games occurring in the quarter, less monies paid out during the quarter to patrons on winning wagers.
- Line 17 Counter Games Subtotal - Enter the total of lines 12 through 16.
- Line 18 Poker - Enter the amount of quarterly gross revenue from poker games. Card games and any other game in which the licensee is not a party to a wager, quarterly gross revenue equals all monies received by the licensee as compensation for conducting the game. Skill winnings and losses shall not be considered in the determination of card games gross revenue.
- Line 19 Other - Enter the amount of quarterly gross revenue from other card games. See Line 18 above.
- Line 20 Quarterly Gross Gaming Revenue - Enter the total of lines 1, 11, 17, 18, & 19. Quarterly gross gaming revenue shall be computed without reference to or deduction for any direct or indirect prizes, drawings, awards, benefits, or other promotional allowances, except cash at face value directly paid out as a result of a specific wager.
- Line 21 Credit Issues this Quarter - Enter the credit issues this quarter from the pit, the cage, and the total of both pit and cage. Any gaming credit instrument, signed by the patron or otherwise acknowledged in a writing signed by the patron, may be excluded by the licensee in determining quarterly gross gaming revenue. Credit instruments taken for purposes other than gaming credit, shall not be excluded from gross gaming revenue.
- Line 22 Credit Payments this Quarter - Enter the credit payments (cash and chips) this quarter from the pit, the cage, and the total of both pit and cage. Any sums received by a licensee in payment of a gaming credit instrument previously excluded from gross gaming revenue shall be reported as gross gaming revenue for the quarter in which the sums are received by the licensee, its agent, employee, or corporate affiliate.
- Line 23 Net of Returned Checks this Quarter - Enter the net change in the balance of returned checks (for gaming purposes only) from the beginning of the quarter to the end of the quarter.
- Line 24 Taxable Revenue for Computation of Fees - Enter the total of lines 20, 21, 22, & 23.
- Line 25 Percentage Fee Due on Amount Entered on Line 24 - Percentage fee due equals .3% of the first \$150,000 of taxable revenue entered on Line 24, plus .4% of the next \$250,000 of taxable revenue entered on Line 24, plus .55% of the taxable revenue entered on Line 24 exceeding \$400,000.
- Line 26 Delinquent Fees Due - Delinquent fees are due if not officially postmarked by the 1st day of the 2nd month of the calendar quarter. Penalty is \$50 or 25% of Line 25, whichever is greater. However, if less than 10 days late penalty cannot be more than \$1000 and if more than 10 days late the penalty cannot be more than \$5000.
- Line 27 Advance License Fee Payment - Advance license fee payment, in an amount identical to the percentage fee due on Line 25, applies only to new licenses having completed their first full calendar quarter year of operation.
- Line 28 Renewal Fee - Renewal fee of \$25 pertains to each application for renewal of quarterly gross general gaming license.
- Line 29 Credit - Minus any credit from previous renewal.
- Line 30 Total Remittance Fee Due - Enter the total of lines 25, 26, 27, & 28 less line 29.