§ 514.7 What should a tribe do if it changes its fiscal year?

If a gaming operation changes its fiscal year, it shall notify the Commission of the change within thirty (30) days. The Commission may request that the tribe prepare and submit to the Commission the fees and statements required by this subsection for the stub period from the end of the previous fiscal year to the beginning of the new fiscal year. The submission must be sent to the Commission within ninety (90) days of its request.

§ 514.8 Where should fees, quarterly statements, and other communications about fees be sent?

The statements, remittances and communications about fees shall be transmitted to the Commission at the following address: Comptroller, National Indian Gaming Commission, 1441 L Street NW., Suite 9100, Washington, DC 20005. Checks should be made payable to the National Indian Gaming Commission (do not remit cash).

§ 514.9 What happens if a tribe submits its fee payment or quarterly statement late?

(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.