

# Nebraska Application

for Bingo, Lottery, Raffle, or Lottery by Pickle Card  
Incomplete applications will be returned.

Please Do Not Write in This Space

<b>1</b> Do you hold or have you previously held a Nebraska ID Number? <input type="checkbox"/> YES <input type="checkbox"/> NO    If yes, provide the number _____	<b>2</b> Federal Employer ID Number _____	<b>3</b> County of Organization's Location in Nebraska _____
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Organization's Name and Location Address	Organization's Name and Mailing Address
Name _____	Name _____
Street Address _____	Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____

<b>5</b> Type of License (check all that apply) <input type="checkbox"/> <b>Bingo Class I</b> — \$30 Fee (Attach Form 50H and Schedule I, Form 50) <input type="checkbox"/> <b>Bingo Class II</b> — \$100 Fee (Attach Form 50H, Form 50C, and Schedule I, Form 50) <input type="checkbox"/> <b>Lottery by Pickle Card Class I</b> — \$200 Fee (Attach Form 50H) <input type="checkbox"/> <b>Lottery by Pickle Card Class II</b> — \$300 Fee (Attach Form 50H, Form 50E, and Schedule II, Form 50)	<input type="checkbox"/> <b>Lottery/Raffle</b> — \$30 Fee (Attach Form 50H and Supplemental Questionnaire) <input type="checkbox"/> <b>Lottery/Raffle Special Permits</b> — \$10 Fee for Each Permit Organizations applying for a special permit must also apply for or hold a lottery/raffle license. <b>Special Permit Dates</b> (See instructions) First 12-month period: Beginning _____, 20__ and ending _____, 20__ Second 12-month period: Beginning _____, 20__ and ending _____, 20__	<b>6</b> Type of Application <input type="checkbox"/> New — Complete Entire Application (Attach articles of incorporation and bylaws) <input type="checkbox"/> Report Changes <input type="checkbox"/> Upgrade License from Class I to II <input type="checkbox"/> Cancel (Return license)
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<b>7</b> Type of Organization (Check all that apply) <input type="checkbox"/> Nonprofit Organization <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Volunteer Fire Company or Volunteer First-Aid, Rescue <input type="checkbox"/> Other _____ <input type="checkbox"/> Ambulance, or Emergency Squad	<b>8</b> Are you organized or incorporated in Nebraska? <input type="checkbox"/> YES <input type="checkbox"/> NO Indicate year organized _____
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<b>9</b> Is your organization currently exempt under Section 501 of the Internal Revenue Code? <input type="checkbox"/> YES <input type="checkbox"/> NO    If Yes, indicate subsection: 501(c) _____ Attach a copy of the exemption determination letter issued to your organization by the IRS or a copy of the page of the Official Catholic Directory where your organization's name appears. If your organization is exempt under a Group Ruling issued by the IRS, indicate the Group Exemption Number (see instructions for line 9 on reverse side).	<b>10</b> Number of Members _____ Submit a current copy of your organization's bylaws, articles of incorporation, or other written document in which membership is defined. Are all members and players 60 years and older (for bingo applicants only)? <input type="checkbox"/> YES <input type="checkbox"/> NO
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<b>11</b> Is your organization affiliated with a state or national organization? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, enter name and address _____	Phone Number _____
Name _____ Address _____ City _____ State _____ Zip Code _____	

12 Identify Separate Bank Accounts to be Maintained for Each Gaming Activity	
Account Number	Name, Address, City, State, Zip Code of Financial Institution
Bingo	
Pickle	
Lottery/Raffle	

**13** Name and Address of Designated Premises (for pickle card applicants only):

Name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**14** Description of the Designated Premises Indicated on Line 13 (Attach Additional Sheet if Necessary):

15 Identify Officers (Attach additional list, if necessary) (Must provide at least three)		Date of Birth	Title
Social Security Number (Optional)	Name, Address, City, State, Zip Code		

**16** Person to contact regarding this application

Name \_\_\_\_\_ Title \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete. I will comply with all of the provisions of the Nebraska Bingo Act, the Nebraska Pickle Card Lottery Act, the Nebraska Lottery and Raffle Act, and the regulations adopted under such Acts.

**sign  
here** ▶

Officer Listed in Line 15 or Person Authorized by Attached Power of Attorney    Title \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

**If applying for a bingo license, mail a copy of this application to the city or county clerk.**

Mail the original application and any fees to: **Nebraska Dept of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855.**

**Visit our website at [revenue.ne.gov/gaming](http://revenue.ne.gov/gaming).**

**Retain a copy for your records.**

## Instructions

**Who Must File.** Any nonprofit organization, nonprofit corporation, volunteer fire company, or volunteer first-aid, rescue, ambulance, or emergency squad that desires to obtain a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000, must file the Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50.

### Eligibility Criteria

**Bingo.** Any nonprofit organization or nonprofit corporation holding a certificate of exemption under Internal Revenue Code (IRC) § 501(c)(3), (c)(4), (c)(5), (c)(8), (c)(10), or (c)(19) or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad, may apply for a license to conduct bingo.

**Pickle Cards.** Any nonprofit organization or nonprofit corporation holding a certificate of exemption under IRC § 501(c)(3), (c)(4), (c)(5), (c)(7), (c)(8), (c)(10), or (c)(19) or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad, may apply for a license to conduct a lottery by the sale of pickle cards.

**Lottery/Raffle.** Any Nebraska nonprofit organization or nonprofit corporation holding a certificate of exemption under IRC § 501 or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad, may apply for a lottery/raffle license.

**Five-year Rule.** A nonprofit organization or nonprofit corporation applying for a bingo or pickle card license must have been in existence in Nebraska for at least five years and have had during that period an active and bona fide membership actively engaged in furthering a lawful purpose. A nonprofit organization or nonprofit corporation may use the charter date of its parent organization to satisfy the five-year existence requirement. The parent organization must be a society as defined in [Neb. Rev. Stat. § 21-608](#).

#### Exceptions:

**Bingo.** Senior citizens groups, who have been in existence for five years whose membership consists entirely of persons who are at least 60 years of age and who limit bingo participation to only members of the group, may obtain a bingo license without meeting any of the other qualification criteria for licensing.

**Pickle Cards.** A volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad or a nonprofit corporation whose primary purpose is to support a volunteer fire company, or a volunteer first-aid, rescue, ambulance, or emergency squad, is exempt from the five-year existence requirement.

**When to File.** A nonprofit organization, nonprofit corporation, volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad which has not been previously licensed, may submit the application at any time during the licensing period. License fees are due in full for the biennial licensing period. However, if a new license application is received by the Nebraska Department of Revenue (Department) and the license will become effective on or after October 1 of the second year of the biennial licensing period, remit one-half of the biennial fee to the Department. Checks written to the Nebraska Department of Revenue may be presented electronically.

**License Renewal.** A license issued to a nonprofit organization or nonprofit corporation holding a certificate of exemption under IRC § 501(c)(3) or (c)(4) expires on September 30 of each odd-numbered year and may be renewed biennially. A license issued to a nonprofit organization or nonprofit corporation holding a certificate of exemption under IRC § 501, other than 501(c)(3) or (c)(4), or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad, expires on September 30 of each even-numbered year and may be renewed biennially.

An application for renewal of a bingo and/or lottery by the sale of pickle cards license must be submitted at least 45 days prior to the expiration date of the license, unless the application applies only to limited period bingo or the sale of pickle cards at a special function.

An application for renewal of a lottery/raffle license must be submitted at least 30 days prior to the date your organization intends to begin selling tickets.

Separate preprinted license renewal applications are sent to all licensees approximately 45 days prior to the due date.

**Reporting Changes.** Form 50 may be used during the licensing period to report changes in the information originally submitted or to cancel a license. If you are requesting cancellation of a license, please include the original license certificate issued by the Department.

**Where to File.** The application and the appropriate fees and schedules should be mailed to the Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855. Submit only the original application; a photocopy will not be accepted. If you are applying for a bingo license, a copy of the application must also be submitted to the city or county clerk where bingo will be conducted. **Retain a copy of the completed application for your records.**

**Local Control.** Any lottery or raffle licensee desiring to conduct a lottery or raffle within the boundaries of any Class 6 or 7 county (Douglas and Lancaster), or within the corporate limits of any metropolitan or primary class city (Omaha and Lincoln), may be required to receive specific authorization by ordinance or resolution of the city or county to conduct this activity. Please check with your local city and county clerk regarding this requirement.

**Before you conduct any bingo games, lotteries, raffles, or lottery by the sale of pickle cards, you must have physical possession of the licenses issued by the Department.**

### Specific Instructions

#### Line 5. Type of License.

**Bingo Class I** — A Class I license is issued to an applicant whose gross receipts from the conduct of bingo will be less than \$100,000 per 12-month period beginning October 1 of each year or another date as the Department may prescribe by rule and regulation.

**Bingo Class II** — A Class II license is issued to an applicant whose gross receipts from the conduct of bingo will be equal to or greater than \$100,000 per 12-month period beginning October 1 of each year or another date as the Department may prescribe by rule and regulation. A Class II licensee must also license a gaming manager (see [Nebraska Application for Gaming Manager, Form 50C](#)).

**Lottery by Pickle Card Class I** — A Class I license is issued to an applicant wishing to sell pickle cards only at their designated premises and at the location of their regularly-scheduled bingo occasions.

**Lottery by Pickle Card Class II** — A Class II license is issued to an applicant wishing to sell pickle cards at the premises of one or more licensed pickle card operators. A Class II licensee must also license a sales agent (see [Nebraska Application for Sales Agent, Form 50E](#)). Class II licensees may also sell pickle cards at their designated premises and at the location of their regularly-scheduled bingo occasions.

**Lottery/Raffle Special Permit** — A Lottery/Raffle licensee may apply for one special permit per 12-month period commencing October 1 of each year. The special permit is valid for a maximum of three consecutive calendar months. If an organization conducts a special lottery and a special raffle, both activities must be conducted within the same three-month period.

**Please Note: Utilization of Funds Member** — Each applicant for a license to conduct bingo, pickle card, or lottery/raffle activities must also submit a [Nebraska Application for Utilization of Funds Member, Form 50H](#), to license at least one member of the organization as a utilization of funds member. A person may act as a utilization of funds member for more than one charitable gaming activity of a licensee, without applying for multiple licenses.

**Line 6. Type of Application.** If you are canceling a license, the original license issued by the Department must be returned. If you are upgrading from a Class I to a Class II license, indicate in line 5 the type of license to be upgraded and provide the appropriate officer's signature. Remit the difference in the fee for the license currently held and the fee for the upgraded license.

**Line 9. IRS Code Section.** Indicate the specific subsection of IRC § 501 under which the applicant organization is exempt. Attach a copy of the exemption determination letter issued by the IRS. If the applicant organization is exempt under a group ruling issued by the IRS, indicate the Group Exemption Number. If the applicant organization is an agency or instrumentality, educational, charitable, or religious institution operated, supervised, and controlled by the Roman Catholic Church, provide a copy of the page in the current Official Catholic Directory where the applicant organization's name appears. Exemption determination letters do not need to be included with applications for renewal or when applying for additional licenses, unless specifically requested by the Charitable Gaming Division.

**Line 10. Number of Members.** Indicate the number of members of the applicant organization. A member is someone who has qualified for and been admitted to membership in the applicant organization, for purposes other than conducting gaming activities, pursuant to the bylaws, articles of incorporation, or other written statement of the applicant organization.

**Line 12. Identify Separate Bank Accounts.** Identify the separate bank accounts for bingo, lottery by the sale of pickle cards, and lottery/raffle. If you are applying for more than one type of license, a separate account is required for each activity.

**Line 13. Designated Premises.** For pickle card licensees only, indicate a designated premises. A designated premises is one location selected by an applicant organization, where pickle cards may be sold. The type of location which may be selected depends on the subsection of IRC § 501(c) under which the applicant organization is exempt. See [Neb. Rev. Stat. § 9-306.01](#).

**Line 14. Description of the Designated Premises.** Provide a brief description of the building or portion of the building to be selected as the designated premises. For example: 1810 West Tenth Street, east portion, approximately 50' x 100' of main floor of a three-story building.

**Line 15. Identify Officers.** Identify the officers of the applicant organization. For each officer, provide Social Security number (optional), name, address, date of birth, and title. The application must be signed by one of the officers listed in line 15. Persons who are not listed in line 15 who have signed the application must attach a completed [Power of Attorney, Form 33](#).

**Any questions regarding the completion of this application should be addressed to the Nebraska Department of Revenue, Charitable Gaming Division, at 402-471-5937 or 877-564-1315.**