



# Nebraska Lottery/Raffle Tax Return

FORM  
**51**

- Returns must be filed every tax period even when no tax is due.
- Read instructions on reverse side.

Nebraska Identification Number

Tax Period

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

**LOTTERY/RAFFLE TAX (Nonprofit organizations and volunteer fire companies should complete lines 1 through 10.)**

1	Number of lottery/raffle tickets sold during tax period.....							
2	Number of free lottery/raffle tickets issued during tax period.....							
3	Total number of lottery/raffle tickets (line 1 plus line 2) .....							
4	Cost per SINGLE ticket (without reduction for purchases of multiple tickets) (see instructions).....		\$					00
5	Total value of CASH prizes to be awarded.....	5	\$					00
6	Total value of MERCHANDISE prizes to be awarded .....	6	\$					00
7	Total lottery/raffle gross proceeds (line 3 multiplied by line 4).....		\$					00
8	Tax due (line 7 multiplied by .02).....		\$					00
9	Previous balance with applicable interest at 3% per year and payments received through		\$					

10	Balance Due (line 8 plus or minus line 9). Pay in full with return.....		\$					00
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Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign here** \_\_\_\_\_ Date \_\_\_\_\_ Signature of Preparer Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Organization Officer, Utilization of Funds Member, or Duly Authorized Representative

\_\_\_\_\_  
Title Telephone Address

\_\_\_\_\_  
E-Mail Address

**THIS RETURN IS DUE ON OR BEFORE THE 30TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.**

Mail the return and remittance to:  
**NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855**

**Make a copy for your file.**

## INSTRUCTIONS

**WHO MUST FILE.** Every nonprofit organization, volunteer fire company, or volunteer first-aid, rescue, ambulance, or emergency squad licensed to conduct lottery or raffle activity must file this return. A return is required for every tax period, or portion of a tax period, from each organization holding a lottery/raffle license even when no tax is due.

**WHEN AND WHERE TO FILE.** This return, properly signed, with a check payable to the Nebraska Department of Revenue for the balance reported on line 10, is considered timely filed if postmarked on or before the 30th day of the month following the end of the tax period covered by the return. Mail to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855.

**PREIDENTIFIED RETURN.** This return must be used only by the licensed organization whose name is printed on it. Do not file returns which are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, request a duplicate from the Charitable Gaming Division, or visit our website at [revenue.nebraska.gov/gaming](http://revenue.nebraska.gov/gaming) to print a Form 51. Complete the ID number, tax period, name, and address information.

**PENALTY AND INTEREST.** If the return is not filed by the due date, a penalty will be assessed in the amount of ten percent of the tax not paid by the due date, or \$25, whichever is greater. Interest on any unpaid tax will be assessed at the rate specified in [Neb. Rev. Stat. § 45-104.02](#) from the due date until payment is received. Failure to file the return and remit the tax may result in license suspension, cancellation, or revocation for noncompliance.

**VERIFICATION AND AUDIT.** Records to substantiate this return must be kept available for three years following the date of filing the return.

### SPECIFIC INSTRUCTIONS

**LINE 4.** List the selling price for the purchase of a **single** lottery/raffle ticket. The lottery/raffle tax is to be calculated based on the number of tickets sold and given away, multiplied by the cost of a **single** ticket. You cannot adjust the tax due based on tickets sold at a discounted price.

**Example:** If a discount is offered for the purchase of multiple tickets, such as 3 tickets for \$12 instead of \$5 each (the cost of a single ticket), the 3 tickets sold for \$12 must be valued at \$5 each for tax calculation purposes.

**LINE 5.** Enter the total value of cash prizes awarded (or to be awarded if drawing has not been held yet). Cash prizes include currency, coin, checks, savings bonds, and real estate. Savings bonds and real estate must be valued and listed at their purchase price. You must include all cash prizes being offered, even if these prizes were donated to your organization.

**LINE 6.** Enter the total fair market value of merchandise prizes awarded (or to be awarded if the drawing has not been held yet). 'Fair market value' means the typical retail cost of the item when purchased through an arms-length transaction. You must include the value of all merchandise prizes being offered, even if these prizes were donated to your organization.

**LINE 7.** Lottery/raffle licensees are required to remit a two percent tax on the gross proceeds from each separate lottery exceeding \$1,000, and from each separate raffle exceeding \$5,000. A lottery with gross proceeds of \$1,000 or less is not subject to the tax. A raffle with gross proceeds of \$5,000 or less is not subject to the tax, unless the combined gross proceeds of the raffles conducted during any calendar month exceed \$5,000.

**LINE 8.** Multiply line 7 by the state tax rate indicated. This is the amount of lottery/raffle tax due to the Nebraska Department of Revenue (Department).

**LINE 9.** A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by the Department. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, interest will be recomputed, and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 10. If a credit is shown, it may be applied to the current tax liability.

**LINE 10.** Attach a check made payable to the Nebraska Department of Revenue for the amount reported on line 10. Checks may be presented electronically.

**AUTHORIZED SIGNATURE.** This return must be signed by an organization officer, utilization of funds member, or other duly authorized individual. A person who is paid for preparing this return must also sign the return as a preparer.

Any questions regarding the completion of the Nebraska Lottery/Raffle Tax Return, Form 51, should be addressed to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, NE 68509-4855, telephone (402) 471-5937 or toll free (877) 564-1315.