

Nebraska Tax Application and Return for Mechanical Amusement Device (MAD) Decals

1 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 _____	Please Do Not Write In This Space
2 Federal Employer ID or Social Security Number _____	

Business Name and Address	Name and Mailing Address
Business Name or Doing Business As (DBA) _____	Name _____
Street Address (Do Not Use PO Box) _____	Street or Other Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____

3 County of Business Location in Nebraska _____	4 Reason for Filing Application (1) <input type="checkbox"/> Original Application (2) <input type="checkbox"/> Renewal (3) <input type="checkbox"/> Acquired Additional Devices (4) <input type="checkbox"/> Other
5 Application is made for: (1) <input type="checkbox"/> Distributor's License – No Fee (2) <input type="checkbox"/> Operator's License – No Fee (3) <input type="checkbox"/> Distributor/Operator's License – No Fee	

6 Are you a resident of the State of Nebraska? If no, and you are a noncorporate applicant, you must designate a Nebraska resident agent for service of process purposes. <input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of Resident Agent _____	Address _____

7 Type of Ownership	(1) <input type="checkbox"/> Sole Proprietorship (4) <input type="checkbox"/> Domestic Corporation (7) <input type="checkbox"/> Governmental (10) <input type="checkbox"/> Cooperative
	(2) <input type="checkbox"/> Partnership (5) <input type="checkbox"/> Foreign Corporation (8) <input type="checkbox"/> Fiduciary (Estate or Trust) (11) <input type="checkbox"/> Limited Liability Company
	(3) <input type="checkbox"/> Nonprofit Corporation (6) <input type="checkbox"/> Domesticated Corporation (9) <input type="checkbox"/> Nonprofit Organization

8 Provide a general description of your business operations: _____

9 Identify Owners, Members, Partners, or Corporation Officers (One of the listed individuals must sign as applicant.)		
Social Security Number	Name, Address, City, State, Zip Code	Title

Mechanical Amusement Devices

10 Check the box next to each type of device for which you are purchasing a decal. Then, put the total number of that type of device in the space provided.

<input type="checkbox"/> Arcade Video Games* Number _____	<input type="checkbox"/> Pinball Machines Number _____	<input type="checkbox"/> Other Mechanical Amusement Devices* Number _____
<input type="checkbox"/> Crane Games Number _____	<input type="checkbox"/> Pool/Billiards Tables Number _____	<input type="checkbox"/> Devices Awarding Cash Prizes ¹ Number _____
<input type="checkbox"/> Musical Devices Number _____	<input type="checkbox"/> Table Games* Number _____	Total Number of Devices _____

*See definitions provided on this form for further details.
¹This includes **any** device that awards or is capable of awarding: a cash prize; credits redeemable for a cash prize, or tickets, tokens, or other items redeemable for a cash prize; even if another device type may be applicable. If this box is marked, a Form 54, Schedule I **must** be completed to account for these devices.

Occupation Tax

11 Enter the total number of devices from line 10.....	11	
12 Occupation tax (\$35 multiplied by the number of devices on line 11, for one year, January 1 through December 31; or \$20 multiplied by the number of devices on line 11, for one-half year, July 1 through December 31).....	12	
13 Total occupation tax and penalty amount (total of lines 12 and 15). Pay in full with return	13	

Under penalties of law, I declare that I have examined this application and return, and to the best of my knowledge and belief, it is correct and complete.

sign here _____ Signature of Owner, Member, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney	Title _____	Date _____	Daytime Phone Number _____
Email Address _____			

Field 29 = For Department of Revenue Use Only		
Serial Numbers of Decals Issued	Issued by	Date

Penalties		
14 Number of mechanical amusement devices not properly registered.....	14	
15 Penalty (line 14 multiplied by \$75) (include on line 13).....	15	

sign here _____ Signature of Department of Revenue Representative	Title _____	Date _____
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Mail this form to: **Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855.**
 Walk-in at: **137 NW 17th Street, Lincoln, NE 68528.**
Retain a copy for your records.

Instructions

Who Must File. All operators and distributors of mechanical amusement devices covered by the Mechanical Amusement Device Tax Act must file an application.

When and Where to File. This application, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, must be filed prior to the date of the first transaction involving the use or sale of a mechanical amusement device. Licenses and occupation tax decals expire on December 31 each year, regardless of the date of issuance, and must be renewed on or before January 1.

Business Name and Address. If you have mechanical amusement devices at multiple locations, you must indicate your primary business address in this block.

Definitions

Mechanical Amusement Device (Device). A device is any machine which, upon insertion of a coin, currency, credit card, or substitute into the machine, operates or may be operated or used for a game, contest, or amusement of any description. This includes but is not limited to:

- Arcade Video Games – flight simulators, video racing games, video trivia and IQ games, and other video and electronic games;
- Crane Games;
- Musical Devices;
- Pinball Machines;
- Pool/Billiards Tables;
- Table Games – foosball, air hockey, shuffleboard, light tennis and ping pong, bowling games, and other table games. This does **not** include pool/billiards tables; and
- Other Mechanical Amusement Devices – whac-a-mole, skee-ball, darts, rifles, and other non-table sports-related games.

A device does not include vending machines which dispense tangible personal property, devices located in private homes for private use, pickle card dispensing devices which are required to be registered with the Nebraska Department of Revenue (Department) pursuant to [Neb. Rev. Stat. § 9-345.03](#), or devices which are mechanically constructed in a manner that would render their operation illegal under Chapter 28, article 11 of the Nebraska Revised Statutes. **The presence of a MAD decal on any device only indicates that the device is in compliance with the applicable provisions of the Mechanical Amusement Device Tax Act, [Neb. Rev. Stat. §§ 77-3001 to 77-3011](#). A MAD decal is not evidence that the device is legal under Chapter 28, article 11 of the Nebraska Revised Statutes.**

Distributor. A distributor is any person who sells, leases, or delivers possession or custody of a device to operators for a consideration either directly or indirectly received.

Operator. An operator is any person who operates a place of business in which a device owned by the operator is physically located, or any person who places and either directly or indirectly manages or controls any device.

Distributor-operator. A distributor who leases or rents a device to business owners, but retains control of the device, is also considered

an operator and subject to the same licensing requirements and payment of the occupation tax on each device.

Payment of Additional Occupation Taxes. This application must be used for paying occupation taxes on any device put into operation after the original application has been filed.

Display Decal. Every operator must conspicuously and permanently affix to each device the occupation tax decal. **The decal must not be affixed by tape or any other means.** The backing on each decal must be removed in order to permanently affix the decal to the device. Any person who has placed a device in operation in the State of Nebraska without the necessary decal conspicuously and permanently affixed to it is subject to an administrative penalty of \$75 for each violation and the device is subject to being sealed by the Department. If the seal is broken prior to payment of the occupation tax for the device, the device is subject to forfeiture and sale by the Department.

Specific Instructions

Line 6. If you are a foreign (non-Nebraska) corporation and do not have a certificate of authority to transact business in Nebraska, please contact the Nebraska Secretary of State's Office at 402-471-4079 to obtain an application.

Line 10. If any device for which a decal is being purchased awards or is capable of awarding a cash prize, credits redeemable for a cash prize, or tickets, tokens, or other items redeemable for a cash prize, this device **must** be indicated by marking the box for Devices Awarding Cash Prizes. A Form 54, Schedule I must then be submitted along with the application to account for all of these devices.

Line 12. An occupation tax of \$35 is assessed for **each** device placed in operation on or after January 1, but before July 1, of each year. If the device is placed in operation on or after July 1, but before January 1 of the following year, an occupation tax of \$20 is assessed on **each** device placed into operation. Checks written to the Nebraska Department of Revenue may be presented electronically.

The occupation tax can only be paid by the operator who has actual ownership of the device being taxed. The tax must be paid at the time the device is purchased and prior to the device being placed into operation. An occupation tax decal is issued denoting the payment of the tax for each device.

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Penalty Abatement. An operator who has been assessed a penalty may request an abatement of the penalty. A [Request for Abatement of Penalty, Form 21](#), must be completed and filed with the Department. The request for abatement of penalty will not be considered until the penalty has been paid.

Authorized Signature. This application must be signed by the owner, member, partner, or corporate officer listed on line 9. Individuals who are not listed on line 9 but are signing the application, must attach a completed [power of attorney](#).

If you need additional assistance, contact the Charitable Gaming Division, Nebraska Department of Revenue, 137 NW 17th Street, PO Box 94855, Lincoln, NE 68509-4855, or call 877-564-1315 or 402-471-5937.