RESET FORM PRINT FORM

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Tax Application and Return
for Cash Device Decals

FORM **57B**

1 Do you hold, or have you previously held, a Nebraska ID Number?

☐ Yes ☐ No If Yes, provide the number _____

Federal Employer ID or Social Security Number

Please Do Not Write In This Space

Distributor Name and Mailing Address	**Operator/Device Location**
Name	Business Name or Doing Business As (DBA)
Street or Other Mailing Address	Street Address (Do Not Use PO Box)
City State Zip Code	City State Zip Code
Reason for Filing Application (1) ☐ New Application (2) ☐ Renewal (3) ☐ Device Move	Nebraska ID Number of Operator at Device Location (If applicable)
	Location Square Footage / County Where Device is Located

Cash Devices

- **List the total number of cash device decals to be purchased on line 2.**
- **Cash devices with multiple playing stations require a decal for each playing station on the console.**

Device Software Name (Attach additional sheet if needed for more space.)	Cabinet Serial Number	Game Board Serial Number	Device Approval Number	Total Decals for Device	For DOR Use Only Decal Numbers
2 Total decals.....					

Occupation Tax

3 Enter the total number of decals from line 2.....	**3**	
4 Total cash device tax amount (for 2026 decals $250 per decal; for 2027 decals $350 per decal). Pay in full with return.	**4**	

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. By signing this application, I also declare that the devices listed above are unaltered from their approved state, under penalties of law.

sign here ▶

Signature of Owner, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney | Title | Date | Daytime Phone Number

Email Address

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.

Note: If you are requesting to move your cash device, please read the instructions thoroughly.

5-260-2020 Rev. 10-2026
Supersedes 5-260-2020 Rev. 9-2022

Instructions

Who Must File. All distributors and owner-operators of approved cash devices covered by the Mechanical Amusement Device Tax Act must file an application. An application must be filed prior to the beginning of operation of a cash device in a calendar year. A check or money order attached to a Form 57B must only cover the amount due for the decals requested on that application. Any checks seeking to cover multiple applications will be returned, along with the affected applications.

When and Where to File. This application, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue (DOR), must be filed by December 15 of the calendar year preceding the year the purchased decal will cover to ensure timely processing and delivery. Cash device decals expire on December 31 each year, regardless of the date of issuance, and a new, valid decal must be affixed to the cash device on January 1.

Business Name and Address. For each location, you must indicate the address at which the cash device will be operating. This application must be submitted for each location that will be operating a cash device.

Any incomplete or incorrect application will be rejected, and must be refiled.

Definitions

Cash Device (Device). A cash device is any mechanical amusement device capable of awarding (a) cash, (b) anything redeemable for cash, (c) gift cards, credit, or other instruments which have a value denominated by reference to an amount of currency, or (d) anything redeemable for anything described in subdivision (c) of this definition.

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. Distributors are responsible for applying for approval of cash devices, as well as applying for decals to be placed on all cash devices owned by the distributor and currently in operation or to be put into operation.

Operator. An operator is any person who operates a place of business in which a cash device owned by the operator is physically located, or any person who places and either directly or indirectly manages or controls any device. Even if a cash device is owned by a distributor, the owner of the establishment in which a cash device is placed is considered an operator. Operators who own the cash devices placed in their establishment outright are considered owner-operators, and must apply for cash device decals, while performing all tasks and responsibilities of distributors.

Display Decal. Every distributor or owner-operator must conspicuously and permanently affix to each cash device the cash device 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 in a 100% visible spot on the cash device is subject to an administrative penalty of $1,000 for each day the cash device was in violation, and the cash device is subject to being seized by the DOR. Decals may be covered by a protective covering to prevent tampering or unauthorized removal, as long as the decal remains 100% visible for inspection without moving device.

Specific Instructions

Line 1. If you have, or have ever had, a Nebraska ID number, enter it here.

If you currently have a Federal Employer ID number, enter it in the appropriate field. If not, enter your Social Security number. If you are a Distributor as defined by these instructions, enter the mailing name and address for your business, as well as the business name and address of the location where your device will actually be located. Include the Nebraska ID Number of the operator, and the square footage of the location where the device will be placed.

Be sure to enter name of county where device will be located in the State of Nebraska.

Check the box of the most appropriate reason for your filing of this form. **Note**: If requesting a device move, please make sure to check the appropriate box, and indicate that $0 is due for the transaction.

Line 2. You must provide the name of each cash device to be placed at the operator's location, the serial number assigned to the cabinet and game board of the cash device, the device approval number for the cash device, and the total decals requested for each device. The total number of decals requested should be entered at the bottom of line 2, under the "Total Decals for Device" category. Decals will be assigned to each cash device by serial number.

Line 3. Copy the number of decals from line 2 to line 3. If these numbers are not identical, the application will be rejected.

Line 4. Multiply the number of decals listed on line 3 by $250 for 2026 decals or $350 for 2027 decals, and enter the value here. **Note**: If the tax is calculated incorrectly on line 4, and the payment provided with the application is not sufficient to pay for all cash device decals requested on line 3, the application will be rejected.

This application must be signed by an appropriate officer of the entity applying for these cash devices. An unsigned application will be rejected.

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 402-471-5944.