NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Bingo Tax Return

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

FORM
51B

Nebraska Identification Number | Tax Period | **PLEASE DO NOT WRITE IN THIS SPACE**

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

BINGO TAX (Nonprofit organizations and volunteer fire companies should complete lines 1 through 4 and Schedule I.)

1 Gross receipts from bingo this quarter (from line 5, Column A, Schedule I)	**1**	$
2 Tax due (line 1 multiplied by .03)	**2**	$
3 Previous balance with applicable interest at 8% per year and payments received through	**3**	$
4 BALANCE DUE (line 2 plus or minus line 3). Pay in full with return	**4**	$

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

Signature of Organization Officer, Utilization of Funds Member, or Duly Authorized Representative | Date | Signature of Preparer Other Than Taxpayer | Date

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.

9-168-1999 Rev. 1-2025 Supersedes 9-168-1999 Rev. 7-2021

INSTRUCTIONS

WHO MUST FILE. Every nonprofit organization, volunteer fire company, or volunteer first-aid, rescue, ambulance, or emergency squad licensed to conduct bingo must file this return. A return is required for every tax period, or portion of a tax period, from each organization holding a 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 4, 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.

Organizations licensed to conduct bingo must file Nebraska Schedule I – Bingo Activity Report with this return.

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 to print a Form 51B. 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 1. Enter the gross receipts from the bingo occasion. Gross receipts include admission charges, the sale or rental of regular and special bingo cards and instant bingo cards, any fee charged for the use of bingo card monitoring devices, and the value of in-kind payments from line 5, Column A, Nebraska Schedule I – Bingo Activity Report.

LINE 2. Multiply line 1 by the state tax rate indicated. This is the amount of bingo tax due to the Nebraska Department of Revenue (Department).

LINE 3. 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 4. If a credit is shown, it may be applied to the current tax liability.

LINE 4. Attach a check made payable to the Nebraska Department of Revenue for the amount reported on line 4. 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 Bingo Tax Return, Form 51B, should be addressed to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, NE 68509-4855, telephone (402) 471-5949 or toll free (877) 564-1315.