



Nebraska Bingo Tax Return

FORM
51B

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

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number

Tax Period

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

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

1 Gross receipts from bingo this quarter (from line 5, Column A, Schedule I).....	1	\$	
2 State bingo tax due (line 1 multiplied by .03)	2		
3 Previous balance with applicable interest at 5 % 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 _____ Date _____ Signature of Preparer Other Than Taxpayer _____ Date _____
 Signature of Organization Officer, Utilization of Funds Member, or Duly Authorized Representative
 _____ () _____
 Title Telephone 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 bingo must file this return. A return is required for every tax period or portion thereof, from each organization licensed, even though there may be no tax 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 by the licensed organization whose name is printed on it. If you have not received a preidentified return for a tax period, request a duplicate from the department. Returns are also available in a fill-in format from the department's Web site at www.revenue.ne.gov/gaming. Do not file returns which are photocopies (original signatures are required) or returns for another tax period. If your name or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

PENALTY AND INTEREST. In the event that the return is not filed by the prescribed 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 section 45-104.01 of the Nebraska Revised Statutes, as amended, from the due date until payment is received. Failure to file 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 a period of at least 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 for the reporting period.

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, the 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 written to the Department of Revenue 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) 471-5937 or toll free (877) 564-1315.