

# Nebraska Tax Application and Return for Provisional Cash Device Decals

**FORM  
57A**

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

Distributor/Operator 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 _____	
Nebraska ID Number of Operator at Device Location (If applicable) _____	Location Square Footage _____	<b>3</b> County Where Device is Located _____

**4a** Reason for Filing Application (If selecting box (3), please fill in line 4b.)  
 (1) ☐ Original Application    (2) ☐ Renewal    (3) ☐ Acquired Additional Devices    (4) ☐ Device Move

**4b**  
 Total previously approved cash devices \_\_\_\_\_ Total previously issued cash device decals at this location only \_\_\_\_\_

Cash Devices			
<ul style="list-style-type: none"> <li>• List the total number of cash device decals to be purchased on line 6.</li> <li>• Cash devices with multiple playing stations require a decal for each playing station on the console.</li> <li>• Submission of this form will result in the issuance of provisional cash device decals only. Upon implementation of cash device regulations, these decals will expire 90 days after the official effective date.</li> </ul>			
Device Software Name (Attach additional sheet if needed for more space.)	Serial Number	Total Decals for Device	For DOR Use Only Decal Numbers
<b>5</b> Total decals.....			

Occupation Tax		
<b>6</b> Enter the total number of decals from line 5 .....	<b>6</b>	
<b>7</b> Total cash device tax amount (\$250 multiplied by the number of decals on line 6). Pay in full with return. ....	<b>7</b>	

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 _____			

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.**

Decals will be issued on a provisional basis only. These decals do not reflect a determination of compliance with the provisions of LB538. Official regulations for cash devices are pending. Once the regulations are implemented, a new form will be sent to you at the address provided above to begin the process of compliance with the regulations. It is your responsibility to comply with all applicable regulations once they are effective. If after adoption of regulations your devices are determined to be non-compliant with the regulations, the provisional decal fee of \$250 may be refunded; however, the device application fee of \$500 will not be refunded.

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

## Instructions

**Who Must File.** All distributors and owner-operators of authorized (by means of timely submission for compliance testing) cash devices covered by the Mechanical Amusement Device Tax Act must file an application. An application must be filed for each location, with a separate check or money order issued for each location's cash device decals.

**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 prior to November 15 of the calendar year preceding the year the purchased decal will cover. 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.** If you have cash devices at multiple locations, 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. For devices in testing, cash device decals will be issued on a provisional basis via this form. Issuance of a provisional cash device decal is not to be considered a determination of compliance in any way with cash device regulations.

**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.

**Payment of Additional 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 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 by the bill acceptor of 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.

## Specific Instructions

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

**Line 2.** If you currently have a Federal Employer ID number, enter it on this line. 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.

**Line 3.** Enter name of county where device will be located in the State of Nebraska.

**Line 4.** Check the box of the most appropriate reason for your filing of this form. **Note:** If you have acquired additional devices since the last filing of this form, you must fill out 4b completely. Only fill out line 4b if you have checked Box 3 on line 4.

**Line 5.** You must provide the name of each cash device to be placed at the operator's location, the serial number assigned to 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 5, under the "Total Decals for Device" category. Decals will be assigned to each cash device by serial number.

**Line 6.** Copy the number of decals from line 5 to line 6. If these numbers are not identical, the application will be rejected.

**Line 7.** Multiply the number of decals listed on line 6 by \$250, and enter the value here. **Note:** If the tax is calculated incorrectly on line 7, and the payment provided with the application is not sufficient to pay for all cash device decals requested on line 6, 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.

**Final Notes:** This application is for provisional cash device decals **only**. No determination of a cash device's compliance with current regulations is made as a result of submitting this application. You will be notified immediately once a determination has been made on any device you have placed, and you will be instructed how to proceed in the notice itself.

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.