



Nebraska Distributor of Pickle Cards Tax Return

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

FORM 51A

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number

Tax Period

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

PICKLE CARD TAX (distributors complete lines 1 through 6 and Schedule I)

Table with 5 rows and 3 columns. Row 1: Number of pickle card units and punchboards sold this month. Row 2: Gross proceeds of all units and punchboards sold this month. Row 3: Total definite profit of all pickle card units and punchboards sold this month. Row 4: Tax due (line 3 multiplied by 10%). Row 5: Previous balance with applicable interest at 9% per year and payments received through.

6 BALANCE DUE (line 4 plus or minus line 5). Pay in full with return

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 Owner, Partner, Member, Corporate Officer, or Duly Authorized Representative Date Signature of Preparer Other Than Taxpayer Date 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 distributor licensed to sell pickle card units must file this return. A return is required for every tax period or portion thereof, 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 6 is considered timely filed if postmarked on or before the 30th day of the month or on or before the last day of the month, whichever comes first, following the tax period covered by the return. Mail to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, NE 68509-4855. Please make a copy of this return for your records.

Distributors of pickle card units must file Nebraska Schedule I - Distributor Activity Report with this return.

PREIDENTIFIED RETURN. This return must be used by the business whose name is printed on it. If you have not received a preidentified return for a tax period, request a duplicate from the Department. Do not file returns which are photocopies (original signatures are required), returns for another tax period, or returns that are not preidentified. 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 10 percent of the tax not paid by the due date or \$25.00, whichever is greater. Interest on any unpaid tax will be assessed at the rate specified in section 45-104.02 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 total number of pickle card units sold from line 8, Column A, Nebraska Schedule I - Distributor Activity Report.

LINE 2. Enter the gross proceeds of all pickle card units sold from line 9, Column B, Nebraska Schedule I - Distributor Activity Report. **Gross proceeds** are the total possible receipts from the sale of all pickle cards in any pickle card unit.

LINE 3. Enter the total definite profit of all pickle card units sold from line 10, Column C, Nebraska Schedule I - Distributor Activity Report. The definite profit from a pickle card unit is the gross proceeds from a pickle card unit less all of the possible prizes in the pickle card unit.

LINE 4. Multiply line 3 by the state tax rate indicated. This is the amount of pickle card tax due to the Department.

LINE 5. 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 6. If a credit is shown, it may be applied to the current tax liability.

LINE 6. Attach a check made payable to the Nebraska Department of Revenue for the amount reported on line 6. Checks written to the Department of Revenue may be presented electronically.

AUTHORIZED SIGNATURE. This return must be signed by a corporate officer or an owner, partner, 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 Distributor of Pickle Cards Tax Return, Form 51A, 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.