

make sure your application is complete

before mailing your application complete the following checklist

bingo

- ✓ **Class I** — File Form 50, Schedule I, and Form 50H
- ✓ **Class II** — File Form 50, Schedule I, Form 50H, and Form 50C

Be sure you include:

- IRS LETTER OF EXEMPTION (Volunteer Fire Company and Volunteer First-aid, Rescue, Ambulance, or Emergency Squad Excluded)**
- SEPARATE BINGO BANK ACCOUNT NUMBER**
You must have a separate checking account to be used for bingo receipts **ONLY**.
- COPY OF YOUR CHARTER**
Only if organization has not been in existence for 5 years and is using the charter date of parent organization to meet 5-year requirement.
- COPY OF YOUR ARTICLES OF INCORPORATION AND BYLAWS**
- COPY OF YOUR LEASE AGREEMENT(S)—If bingo location and/or bingo equipment is leased or rented**
- SCHEDULE I**
- FORM 50H**
Must license at least one Utilization of Funds Member. Applicant must meet one-year membership requirement.
- FORM 50C (CLASS II ONLY)**
- ALL SIGNATURES REQUIRED**
Organization Officer must sign Form 50. Bingo Chairperson must sign Schedule I. Gaming Manager and Utilization of Funds Member must sign Form 50C. Utilization of Funds Member and Organization Officer must sign Form 50H.
- CHECK OR MONEY ORDER**
Payable to Nebraska Department of Revenue.
Class I (Biennial): \$30 license fee and \$40 for each Utilization of Funds Member.
Class II (Biennial): \$100 license fee, \$40 for each Utilization of Funds Member, and \$100 for each Gaming Manager.

lottery by pickle card

- ✓ **Class I** — File Form 50, and Form 50H
- ✓ **Class II** — File Form 50, Schedule II, Form 50H, and Form 50E

Be sure you include:

- IRS LETTER OF EXEMPTION (Volunteer Fire Company and Volunteer First-aid, Rescue, Ambulance, or Emergency Squad Excluded)**
- SEPARATE PICKLE CARD BANK ACCOUNT NUMBER**
You must have a separate checking account to be used for pickle card proceeds **ONLY**.
- COPY OF YOUR CHARTER**
Only if organization has not been in existence for 5 years and is using the charter date of parent organization to meet 5-year requirement.
- COPY OF YOUR ARTICLES OF INCORPORATION AND BYLAWS**
- FORM 50H**
Must license at least one Utilization of Funds Member. Applicant must meet one-year membership requirement.
- SCHEDULE II (CLASS II ONLY)**
To authorize pickle card operators.
- FORM 50E (CLASS II ONLY)**
Class II applicants must license at least one Sales Agent. Applicant must meet one-year membership requirement. (Sales Agent **cannot** be licensed as Utilization of Funds Member or Pickle Card Operator.)
- ALL SIGNATURES REQUIRED**
Organization Officer must sign Form 50. Utilization of Funds Member and the Pickle Card Operator must sign Schedule II. Sales Agent and Utilization of Funds Member must sign Form 50E. Utilization of Funds Member and Organization Officer must sign Form 50H.
- CHECK OR MONEY ORDER**
Payable to Nebraska Department of Revenue.
Class I (Biennial): \$200 license fee and \$40 for each Utilization of Funds Member.
Class II (Biennial): \$300 license fee, \$40 for each Utilization of Funds Member, and \$100 for each Sales Agent.

lottery/raffle — File Form 50 and Form 50H

Be sure you include:

- IRS LETTER OF EXEMPTION (Volunteer Fire Company and Volunteer First-aid, Rescue, Ambulance, or Emergency Squad Excluded)**
- SEPARATE LOTTERY/RAFFLE BANK ACCOUNT NUMBER**
Used for lottery/raffle proceeds **ONLY**.
- COPY OF YOUR ARTICLES OF INCORPORATION AND BYLAWS**
- ALL SIGNATURES REQUIRED**
Organization Officer must sign Form 50. Utilization of Funds Member and Organization Officer must sign Form 50H.
- LOTTERY/RAFFLE SUPPLEMENTAL QUESTIONNAIRE**
- SPECIAL PERMIT (If Applying)**
Indicate date you plan to begin ticket sales and ending date; may not exceed 3 consecutive months. You must have lottery/raffle license to be eligible for the special permit.
- FORM 50H**
Must license at least one Utilization of Funds Member. Applicant must meet one-year membership requirement.
- CHECK OR MONEY ORDER**
Payable to Nebraska Department of Revenue.
Biennial: \$30 license fee and \$40 for each Utilization of Funds Member and \$10 for each Lottery/Raffle Special Permit.

still have questions? write or call:

Nebraska Department of Revenue
Charitable Gaming Division
301 Centennial Mall South, P.O. Box 94855
Lincoln, NE 68509-4855
(402) 471-5937 or toll free (877) 564-1315



Instructions for Completion of 2009-2011 Biennial License Renewal Applications (Bingo, Lottery by Pickle Card, and Lottery/Raffle)



IMPORTANT — PLEASE READ

Enclosed are your 2009-2011 license renewal applications for bingo, lottery by pickle card, and lottery/raffle. In an effort to simplify the renewal process, we have preprinted on the applications a portion of the information that you have submitted on previous applications.

As you complete the applications, **review carefully all of the preprinted information.** If any of this information is incorrect, mark through the incorrect information and fill in the correct information. Please type or print legibly.

Information such as the bank account information and location of records for your organization has not been preprinted on the applications. If any of that information has changed, please include notification of these changes with your renewal applications.

The renewal applications are printed as one-part forms. This means that you must make a copy of the completed forms to retain in your records. In addition, Neb. Rev. Stat. section 9-237 of the [Nebraska Bingo Act](#), requires a bingo license applicant to file a copy of its completed application with the local city or county clerk; however, a local bingo permit is no longer required.

As you complete your renewal applications, please refer to this pamphlet for additional instructions. Please indicate on your license applications the name and daytime telephone number of an individual for our office to contact regarding the completion of the license applications. All applications to renew bingo and pickle card licenses must be submitted no later than August 15, 2009 unless the application applies only to a limited period bingo occasion or special function pickle card activity. An application for renewal of a lottery/raffle license must be submitted at least 30 days prior to the date the organization intends to begin selling tickets. Please make a copy of this application for your records. **IF YOU ARE NOT RENEWING YOUR LICENSE(S), PLEASE INDICATE NOT RENEWING ON THE LICENSE APPLICATION(S) AND RETURN IT(THEM) TO OUR OFFICE.**

Applications postmarked by the due date will receive priority. Any organization whose applications are postmarked after the August 15, 2009 due date may not have 2009-2011 licenses by October 1, 2009. Any organization not holding a 2009-2011 license on October 1, 2009 must cease all gaming activity until it has physical possession of such license. An administrative fine up to \$1,000 plus any financial benefit gained may be imposed on all applicants not filing their license renewal applications on time. **THE REQUIRED LICENSE FEES TO BE REMITTED ARE PRINTED ON EACH APPLICATION. PLEASE VERIFY THE CORRECT AMOUNTS HAVE BEEN INCLUDED WITH YOUR LICENSE APPLICATIONS.**

For All Licensees

Type of License: Preprinted in this area is the type of license(s) currently held by your organization. If you intend to renew the license(s), please check the box **Renew**. If you do not intend to renew the license(s), please check the box **Not Renewing**. If you renew a lottery/raffle license, please complete and attach the [Lottery/Raffle Supplemental Questionnaire](#).

Type of License	Renew	Not Renewing
Class I Bingo (\$30 License Fee)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Class II Lottery by Pickle Card (\$300 License Fee)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Lottery/Raffle (\$30 License Fee)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lottery/Raffle Special Permit (\$10 Fee for each Permit)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Complete and attach Lottery/Raffle Supplemental Questionnaire

An organization may obtain one special permit for each twelve-month period commencing October 1 of each year. If you are applying for a lottery/raffle special permit, you must renew your lottery/raffle license. Indicate below the beginning and ending dates for each lottery/raffle special permit, not to exceed three consecutive calendar months. If the dates for the special permit have not been finalized, you may apply for the special permit at a later date. It must be at least 30 days prior to the date ticket sales will begin.

Beginning Date 10/15, 2009 Ending Date 12/19, 2009
 Beginning Date 10/15, 2010 Ending Date 12/19, 2010

If you intend to upgrade your bingo or pickle card license from Class I to Class II, or if you want to apply for another gaming activity license for which you are not currently licensed, you must contact the Charitable Gaming Division to obtain the necessary applications or visit our Web site at www.revenue.ne.gov/gaming. This application is for renewal purposes only.

Utilization of Funds Members: A separate license application has been printed for each individual currently licensed as a utilization of funds member for your organization. If you intend to renew the license, please check the box **RENEW**. If you are not renewing that individual's license, please check the box **NOT RENEWING**.

Utilization of Funds Members	Renew	Not Renewing
Jones/Mary 1234 South 85th Omaha, NE 69853	<input checked="" type="checkbox"/>	<input type="checkbox"/>

An applicant for a utilization of funds member license must be an active and bona fide member of your organization for at least one year prior to applying for this license. **If you intend to license a new individual as a utilization of funds member, a [Nebraska Application for Utilization of Funds Member, Form 50H](#), must be completed and submitted.**

Please contact the Charitable Gaming Division to obtain this application or visit our Web site. There is a \$40 license fee for each utilization of funds member license.

Each individual renewed as a utilization of funds member must sign the application in the space provided and complete the questions regarding his or her criminal history. If this information is not completed, the renewal application will be returned. Each application must also be signed by an officer of your organization other than the applicant.

Organization Officers: In the space provided, indicate the social security number (optional), name, address, date of birth, title, and daytime telephone number of each individual currently holding an executive or administrative office within your organization. If additional space is required, please attach a list with all of the necessary information. **Please provide the names of at least three officers. DO NOT USE UTILIZATION OF FUNDS MEMBER, SALESAGENT, OR GAMING MANAGERAS TITLES. THESE ARE TYPES OF LICENSES ISSUED BY THE CHARITABLE GAMING DIVISION.**

Organization Officers		
Social Security Number	Name, Address City, State, Zip Code	Date of Birth
<u>444-44-4444</u>	<u>Sanchez/Jose</u> <u>123 Fourth St.</u> <u>Omaha, NE 68000</u>	<u>9/3/1953</u>
Title <u>President</u>		
<u>333-22-4444</u>	<u>Doe, Jane</u> <u>456 Seventh St.</u> <u>Omaha, NE 68000</u>	<u>8/5/1972</u>
Title <u>Secretary</u>		

At least one of the officers identified on this application must sign the application in the space provided.

For Bingo License Renewals Only

Bingo License Information Form: Preprinted on this application is the information that is on file with the Charitable Gaming Division regarding your organization's bingo occasions. If any of the preprinted information has changed, please mark through the incorrect information and fill in the new information.

Any changes in bingo location and changes in days and/or times of your bingo occasions that occur during the license period must be approved by the Charitable Gaming Division. Thirty days' written advance notification of the changes must be provided to the Charitable Gaming Division.

For Class II Pickle Card Licensees Only

Bingo Chairperson: An organization licensed to conduct bingo must designate one member of the organization as its **bingo chairperson**. In the space provided on the renewal application, provide the social security number, name, address, and date of birth of the individual you have chosen to be your bingo chairperson. You must also indicate the number of years that this individual has been a member of your organization.

Bingo Chairperson			
Social Security Number	Name, Address	Date of Birth	Years a Member
123-45-6789	Smith/Ann 1111 Bingo Blvd. Omaha, NE 69888	1/2/55	10 yrs.

The bingo chairperson must sign the form in the space provided.

Gaming Managers: A separate license application has been printed for each individual currently licensed as a gaming manager for your organization. If you intend to renew the license, please check the box **RENEW**. If you are not renewing that individual's license, please check the box **NOT RENEWING**.

Each individual renewed as a gaming manager must sign the application and complete the questions regarding his or her criminal history. If this information is not completed, the renewal application will be returned. Each application must also be signed by a utilization of funds member of your organization. There is a \$100 license fee for each gaming manager license renewed. **If you intend to license a new individual as a gaming manager, a [Nebraska Application for Gaming Manager, Form 50C](#) must be completed and submitted.** Fingerprint cards and the proper fees must also be filed with the Nebraska State Patrol by each new gaming manager applicant. Please contact the Charitable Gaming Division to obtain the necessary forms.

Gaming Manager	Renew	Not Renewing
Lee/Tommy 1756 L Street Omaha, NE 69888	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Pickle Card Sales Agents: A separate license application has been printed for each individual currently licensed as a sales agent for your organization. If you intend to renew the license, please check the box **RENEW**. If you are not renewing that individual's license, please check the box **NOT RENEWING**. Each individual whose license will be renewed must sign the application and complete the questions regarding any commissions to be received and the questions regarding his or her criminal history. Each application must also be signed by a utilization of funds member of your organization. If this information is not completed, the renewal application will be returned. There is a \$100 license fee for each sales agent license renewed. **If you intend to license a new individual as a sales agent, a [Nebraska Application for Sales Agent, Form 50E](#) must be completed and submitted.** Fingerprint cards and the proper fees must also be filed with the Nebraska State Patrol by each new sales agent applicant. Please contact the Charitable Gaming Division to obtain the necessary forms.

Pickle Card Sales Agent	Renew	Not Renewing
Smith/John 1234 Sweet Ln Lincoln, NE 68501	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Authorization For Pickle Card Operators: A separate application has been printed for each pickle card operator who is currently authorized to sell pickle cards for your organization. If you intend to renew the authorization, please check the box **RENEW**. If you are not renewing the authorization, please check the box **NOT RENEWING**. **The authorization must be signed by an owner, partner, member, or officer of the pickle card operator, and a utilization of funds member of your organization.**

Pickle Card Operator	Renew	Not Renewing
9876543 Frank's Bar 1234 Husker Ave. Omaha, NE 69888	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Mail the applications and appropriate fees to the NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855.

Licensing Restrictions

The Nebraska Bingo Act, the Nebraska Lottery and Raffle Act, and the Nebraska Pickle Card Lottery Act set forth various licensing restrictions which are intended to prevent an individual from having different licensing responsibilities within the same organization or among several different organizations. Included are the following restrictions:

Gaming Manager

An individual licensed as a **gaming manager** cannot be designated as a **bingo chairperson** or **alternate bingo chairperson** nor can an individual licensed as a gaming manager hold any other type of license issued under the [Nebraska Bingo Act](#), the Nebraska Lottery and Raffle Act, and the Nebraska Pickle Card Lottery Act (**Section 9-232.01(6) of the Nebraska Bingo Act**).

Utilization of Funds Member and Sales Agent

An individual licensed as a **utilization of funds member** cannot be licensed as a **sales agent** nor can an individual licensed as a **utilization of funds member** hold any other type of license issued under the Nebraska Bingo Act, the Nebraska Lottery and Raffle Act, and the Nebraska Pickle Card Lottery Act. However, an individual licensed as a **utilization of funds member** may be designated as a **bingo chairperson** or **alternate bingo chairperson for the same organization** (**Section 9-232.01(7) of the [Nebraska Bingo Act](#)**).

An individual licensed as a **utilization of funds member** or **sales agent** cannot be an owner, partner in a partnership, member in a limited liability company, or corporate officer or director of a corporation licensed as a pickle card operator.

An individual licensed as a sales agent shall not have any interest, directly or indirectly in a business licensed as a pickle card operator (**Sections 9-329.01(3) and 9-329.03(3) of the [Nebraska Pickle Card Lottery Act](#) and [Regulation 35-309.10](#) of the Pickle Card Regulations**).

An individual licensed as a **sales agent** who is a trustee or on the board of directors or governing committee of the licensed organization for which he or she will be licensed as a sales agent cannot receive any commission, salary, or other compensation for his or her work as a sales agent. However, reimbursement for reasonable and necessary expenses incurred by the sales agent is permissible to the extent the licensed organization does not exceed on an annual basis the overall expense limitation (**Section 9-329.01 of the [Nebraska Pickle Card Lottery Act](#) and [Regulation 35-308.07A](#) of the Pickle Card Regulations**).

If you potentially have any of these conflicts, please contact the Charitable Gaming Division to determine the options you have to resolve it. Failure to disclose a material fact to the Department relative to your license application may be considered grounds for denial of your license application.

WHO TO CONTACT FOR

Toll Free 1-877-564-1315

Local 471-5937

FAX (402) 471-5600

Audits, Tax Returns

Gerald Otoupal (402) 471-5940

Gerald.Otoupal@nebraska.gov

Audits, Annual and Quarterly Reports

Gerald Otoupal (402) 471-5940

Gerald.Otoupal@nebraska.gov

Pickle Card Receipt Books

Barb Bauhof (402) 471-5937

Barb.Bauhof@nebraska.gov

Licenses, Authorizations, Permits, Device Decals, and Forms

Carri Fitzgerald (402) 471-5949

Carri.Fitzgerald@nebraska.gov

Gail Ross (402) 471-5955

Gail.Ross@nebraska.gov

Bingo, Pickle Card, and Lottery/Raffle Game Conduct

Deb Weber (402) 471-5944

Deb.Weber@nebraska.gov

Steve Schatz (402) 471-5943

Steve.Schatz@nebraska.gov

County/City Lottery Game Conduct

Steve Schatz (402) 471-5943

Steve.Schatz@nebraska.gov

Investigations and Fingerprinting

Mike Olsen (402) 471-5948

Mike.Olsen@nebraska.gov

Legal Proceedings

Aaron Hendry (402) 471-6145

Aaron.Hendry@nebraska.gov

Inspections

Gerald Otoupal (402) 471-5940

Gerald.Otoupal@nebraska.gov

Charitable Gaming Division Web site: www.revenue.ne.gov/gaming

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold or have you previously held a Nebraska Identification Number? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, give number _____	2 Federal Employer Identification No. _____	3 County of Organization's Location in Nebraska _____
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ORGANIZATION'S NAME AND LOCATION ADDRESS	ORGANIZATION'S NAME AND MAILING ADDRESS
Name _____	Name _____
Street Address _____	Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____

5 Type of License (check all that apply) <input type="checkbox"/> Bingo Class I — \$30 Fee (Attach Form 50H and Schedule I, Form 50) <input type="checkbox"/> Bingo Class II — \$100 Fee (Attach Form 50H, Form 50C, and Schedule I, Form 50) <input type="checkbox"/> Lottery by Pickle Card Class I — \$200 Fee (Attach Form 50H) <input type="checkbox"/> Lottery by Pickle Card Class II — \$300 Fee (Attach Form 50H, Form 50E, and Schedule II, Form 50)	<input type="checkbox"/> Lottery/Raffle — \$30 Fee (Attach Form 50H and Supplemental Questionnaire) <input type="checkbox"/> Lottery/Raffle Special Permits — \$10 Fee for Each Permit Organizations applying for a special permit must also apply for or hold a lottery/raffle license. Special Permit Dates (See instructions): First 12-month period: Beginning _____, 20__ and ending _____, 20__ Second 12-month period: Beginning _____, 20__ and ending _____, 20__	6 Type of Application <input type="checkbox"/> New — Complete Entire Application (Attach articles of incorporation and bylaws) <input type="checkbox"/> Report Changes <input type="checkbox"/> Upgrade License from Class I to II <input type="checkbox"/> Cancel (Return license)
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7 Type of Organization (Check all that apply) <input type="checkbox"/> Nonprofit Organization <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Volunteer Fire Company or Volunteer First-Aid, Rescue Ambulance, or Emergency Squad <input type="checkbox"/> Other _____	8 Are you organized or incorporated in Nebraska? <input type="checkbox"/> YES <input type="checkbox"/> NO Indicate year organized _____
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9 Is your organization currently exempt under Section 501 of the Internal Revenue Code? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, indicate subsection: 501(c) _____ Attach a copy of the exemption determination letter issued to your organization by the IRS or a copy of the page of the Official Catholic Directory where your organization's name appears. If your organization is exempt under a Group Ruling issued by the IRS, indicate the Group Exemption Number (see instructions for line 9 on reverse side).	10 Number of Members _____ Submit a current copy of your organization's bylaws, articles of incorporation, or other written document in which membership is defined. Are all members and players 60 years and older (for bingo applicants only)? <input type="checkbox"/> YES <input type="checkbox"/> NO
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11 Is your organization affiliated with a state or national organization? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, enter name and address _____	() _____ Telephone Number
Name _____ Address _____ City _____ State _____ Zip Code _____	

12 Identify Separate Bank Accounts to be Maintained for Each Gaming Activity	
Account Number	Name, Address, City, State, Zip Code of Financial Institution
Bingo	
Pickle	
Lottery/Raffle	

13 Name and Address of Designated Premises (for pickle card applicants only):

Name _____

Address _____ City _____ State _____ Zip Code _____

14 Description of the Designated Premises Indicated on Line 13 (Attach Additional Sheet if Necessary):

15 Identify Officers (Attach additional list, if necessary) (Must provide at least three)		Date of Birth	Title
Social Security Number (Optional)	Name, Address, City, State, Zip Code		

16 Person to contact regarding this application

Name _____ Title _____ Daytime Telephone Number _____

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete. I will comply with all of the provisions of the Nebraska Bingo Act, the Nebraska Pickle Card Lottery Act, the Nebraska Lottery and Raffle Act, and the regulations adopted under such Acts.

sign here ▶

Officer Listed in Line 15 or Person Authorized by Attached Power of Attorney _____ Title _____ Date _____ Daytime Telephone Number _____

If applying for a bingo license, mail copy of application to city or county clerk.

Mail the original application and any fees to: **NEBRASKA DEPT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855**

Visit our Web site: www.revenue.ne.gov/gaming

Please make a copy for your records.

INSTRUCTIONS

WHO MUST FILE. Any nonprofit organization or volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad that desires to obtain a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000 must file the Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50.

ELIGIBILITY CRITERIA

BINGO AND PICKLE CARDS. Any nonprofit organization holding a certificate of exemption under section 501(c)(3), (c)(4), (c)(5), (c)(8), (c)(10), or (c)(19) of the Internal Revenue Code or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad may apply for a license to conduct bingo. Any nonprofit organization holding a certificate of exemption under section 501(c)(3), (c)(4), (c)(5), (c)(7), (c)(8), (c)(10), or (c)(19) of the Internal Revenue Code or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad may apply for a license to conduct a lottery by the sale of pickle cards. An organization applying for a bingo or pickle card license must have been in existence in Nebraska for at least five years and have had during that period an active and bona fide membership actively engaged in furthering a lawful purpose. An organization may use the charter date of its parent organization to satisfy the five-year existence requirement. The parent organization must be a society as defined in Neb. Rev. Stat. Section 21-608.

EXCEPTIONS: Bingo. Senior citizens groups, who have been in existence for five years whose membership consists entirely of persons who are at least 60 years of age and who limit bingo participation to only members of the group, may obtain a bingo license without meeting any of the other qualification criteria for licensing.

Pickle Cards. A volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad is exempt from the five-year existence requirement.

Lottery/Raffle. Any Nebraska nonprofit organization holding a certificate of exemption under section 501 of the Internal Revenue Code or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad may apply for a lottery/raffle license.

WHEN AND WHERE TO FILE. An organization which has not been licensed before may submit the application at any time during the licensing period. License fees are due in full for the biennial licensing period. However, if a new license application is received by the Department and the license will become effective on or after October 1 of the second year of the biennial licensing period, the license fee to be remitted to the Department is one-half of the biennial fee. Checks written to the Department of Revenue may be presented electronically.

A license issued to a nonprofit organization holding a certificate of exemption under section 501(c)(3) or (c)(4) of the Internal Revenue Code expires on September 30 of each odd-numbered year and may be renewed biennially. A license issued to a nonprofit organization holding a certificate of exemption under section 501 of the Internal Revenue Code, other than 501(c)(3) or (c)(4), or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad expires on September 30 of each even-numbered year and may be renewed biennially. An application for renewal of a bingo and/or lottery by the sale of pickle cards license must be submitted at least 45 days prior to the expiration date of the license unless the application applies only to limited period bingo or the sale of pickle cards at a special function. An application for renewal of a lottery/raffle license must be submitted at least 30 days prior to the date your organization intends to begin selling tickets. Separate preprinted license renewal applications are sent to all licensees approximately 45 days prior to the due date.

The application may also be used during the licensing period to report changes in the information originally submitted or to cancel a license. If requesting cancellation of a license, please include the original license certificate issued by the Department.

The application and the appropriate fees and schedules are to be mailed to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855. File only the original application issued by the Department. Do not file a photocopy. If you are applying for a bingo license, a copy of the application must be submitted to the city or county clerk. **Please make a copy of the application for your records.**

Any nonprofit organization desiring to conduct a lottery or raffle within the boundaries of any Class 6 or 7 county (Douglas and Lancaster) or within the corporate limits of any metropolitan or primary class city (Omaha and Lincoln) must request and receive specific authorization by ordinance or resolution of the city or county to conduct such activity.

Before you conduct any bingo games, lotteries, raffles, or lottery by the sale of pickle cards, you must have physical possession of the license(s) issued by the Nebraska Department of Revenue.

SPECIFIC INSTRUCTIONS

LINE 5. Bingo Class I — Gross receipts from the conduct of bingo less than \$100,000 per twelve-month period commencing October 1 of each year or such other date as the Department may prescribe by rule and regulation.

Bingo Class II — Gross receipts from the conduct of bingo equal to or greater than \$100,000 per twelve-month period commencing October 1 of each year or such other date as the Department may prescribe by rule and regulation (must license a gaming manager, Nebraska Application for Gaming Manager, Form 50C).

Lottery by Pickle Card Class I — Organizations which sell pickle cards only at their designated premises and at the location of their regularly-scheduled bingo occasions.

Lottery by Pickle Card Class II — Organizations which sell pickle cards at the premises of one or more licensed pickle card operators (must license a sales agent, Nebraska Application for Sales Agent, Form 50E). Class II licensees may also sell pickle cards at their designated premises and at the location of their regularly-scheduled bingo occasions.

An organization which is not currently licensed for bingo, pickle card, or lottery/raffle activities must also submit a Nebraska Application for Utilization of Funds Member, Form 50H, to license at least one member of the organization as a utilization of funds member. An organization which is currently licensed for bingo, pickle card, or lottery/raffle and is applying for another type of license does NOT need to submit a Form 50H to license a new utilization of funds member UNLESS another individual will be responsible for the new gaming activity.

Lottery/Raffle Special Permit — An organization licensed to conduct a lottery or raffle may obtain one special permit per twelve-month period commencing October 1 of each year. The special permit is valid for a maximum of three consecutive calendar months. If an organization conducts a special lottery and a special raffle, both activities must be conducted within the same three-month period.

LINE 6. Indicate type of application. If cancellation is requested, the original licenses issued by the Charitable Gaming Division must be returned. If you are upgrading from a Class I to a Class II license, indicate in line 5 the type of license you are upgrading to and provide the appropriate officer signature. The required fee to be remitted is the difference in the fee for the license that you currently hold and the fee for the license for which you are applying.

LINE 9. Indicate whether your organization is exempt under section 501 of the Internal Revenue Code. If exempt, indicate the specific subsection of section 501 under which you are exempt. Attach a copy of the exemption determination letter issued by the IRS. If the organization is exempt under a group ruling issued by the IRS, indicate the Group Exemption Number. If you are an agency or instrumentality, educational, charitable, or religious institution operated, supervised and controlled by the Roman Catholic Church, you must provide a copy of the page in the current Official Catholic Directory where your organization appears. Exemption determination letters do not need to be included with applications for renewal or when applying for additional licenses, unless specifically requested by the Charitable Gaming Division.

LINE 10. Indicate the number of members of the organization. A member is someone who has qualified for and been admitted to membership in your organization, for purposes other than conducting gaming activities, pursuant to your bylaws, articles of incorporation, or other written statement.

LINE 12. Identify each of the separate bank accounts for bingo, lottery by the sale of pickle cards, and lottery/raffle. If application is made for more than one license, a separate account is required for each activity. Receipts from a special permit for lottery or raffle must be placed in the bank account for lottery/raffle.

LINE 13. For pickle card licensees only, indicate the location of your designated premises. A designated premises is one location selected by a licensed organization at which pickle cards may be sold. The type of location which may be selected depends on the subsection of section 501(c) of the Internal Revenue Code under which your organization is exempt. See Neb. Rev. Stat. Section 9-306.01.

LINE 14. Provide a brief description of the building or portion of the building to be selected as your designated premises. For example: 1810 West Tenth Street, east portion, approximately 50' x 100' of main floor of three-story building.

LINE 15. Identify the officers of the organization. Complete for each officer their social security number (optional), name, address, date of birth, and title. The application must be signed by one of the officers listed in line 15. Persons who are not listed in line 15 who have signed the application must attach a completed Power of Attorney, Form 33CG.

Any questions regarding the completion of this application should be addressed to the Nebraska Department of Revenue, Charitable Gaming Division, telephone (402) 471-5937 or toll free (877) 564-1315.

PLEASE DO NOT WRITE IN THIS SPACE

1 Licensed Organization's Name

2 Nebraska Identification Number of Licensed Organization

3 Type of Application

New Renewal Report Changes Cancel (Return License)

Utilization of Funds Member Information (Attach additional sheet, if necessary)

Social Security Number	Name		
	Street Address		
Date of Birth	P.O. Box		
	City	State	Zip Code County

• Your social security number and date of birth are required under the Nebraska Bingo Act, Nebraska Pickle Card Lottery Act, and the Nebraska Lottery and Raffle Act and will be used to request criminal history information from law enforcement agencies to determine if the legal requirements for a utilization of funds member's license are met.

4 Are you an active and bona fide member of the licensed organization named above?

NO YES If Yes, indicate the date (month/day/year) you became a member: _____

5 Do you or your spouse have any interest, directly or indirectly, in any business licensed as a manufacturer or distributor of bingo equipment and/or pickle card units in Nebraska?

NO YES If Yes, provide detailed explanation: _____

6 Do you or your spouse have any interest, directly or indirectly, in any business licensed as a commercial lessor of bingo premises in Nebraska?

NO YES If Yes, provide detailed explanation: _____

7 Do you or your spouse have any interest, directly or indirectly, in any business licensed as a pickle card operator in Nebraska?

NO YES If Yes, provide detailed explanation: _____

8 Do you hold or have you previously held any other licenses issued under the Nebraska Bingo Act, the Nebraska Pickle Card Lottery Act, the Nebraska Lottery and Raffle Act, or the Nebraska County and City Lottery Act?

NO YES If Yes, indicate the types of licenses and check current status: _____
 Active Suspended Cancelled Revoked Expired

9a Have you been convicted of, forfeited bond upon a charge of, or pled guilty or nolo contendere to any **FELONY OR MISDEMEANOR AT ANY TIME** involving fraud, theft, any gambling activity, willful failure to make required payments or reports, or filing false reports with a government agency at any level? This **INCLUDES** shoplifting or issuing bad checks.

NO YES

9b Have you been convicted of, forfeited bond upon a charge of, or pled guilty or nolo contendere to any felony other than those listed in 9a within the last ten years?

NO YES

If you answered Yes to 9a or 9b, indicate the date and place the incident occurred, the court case or docket number under which it is filed, the original charge or ultimate disposition of the matter, and a description of the events which are the subject of the incident.

Under penalties of law, I declare that I have examined this application and to the best of my knowledge and belief, it is correct and complete.

I will comply with all of the provisions of the Nebraska Bingo Act, the Nebraska Pickle Card Lottery Act, the Nebraska Lottery and Raffle Act, and regulations adopted under such Acts, that any gross receipts and proceeds from the organization's gaming activities will be disbursed only for those expenses authorized by law and any profits therefrom utilized only for lawful purposes as defined in the Acts.

sign here

Signature of Applicant

Date

()

Daytime Telephone Number

LICENSED ORGANIZATION AUTHORIZATION—Signature of Officer

I declare that I have examined this application and approve the person to act as a utilization of funds member on behalf of the above-named licensed organization.

sign here

Signature of Officer (Other than Applicant)

Date

()

Daytime Telephone Number

Mail the original application and \$40 fee to: **NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855**
Visit our Web site: **www.revenue.ne.gov/gaming**

Please make a copy for your records.

INSTRUCTIONS

WHO MUST FILE. Any nonprofit organization or volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad applying for a license to conduct bingo, a lottery by the sale of pickle cards, or a lottery or raffle must license an individual as a utilization of funds member. The utilization of funds member is responsible for ensuring that the gross receipts/proceeds from the gaming activity are properly accounted for and that they are used only for those purposes permitted by law.

WHEN AND WHERE TO FILE. A utilization of funds member license issued to an individual for a nonprofit organization holding a certificate of exemption under section 501(c)(3) or (c)(4) of the Internal Revenue Code expires on September 30 of each odd-numbered year and may be renewed biennially. A utilization of funds member license issued to an individual for a nonprofit organization holding a certificate of exemption under section 501 of the Internal Revenue Code, other than 501(c)(3) or (c)(4), or for any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad expires on September 30 of each even-numbered year and may be renewed biennially. All applications for license renewal must be submitted with the nonprofit organization's license renewal application at least 45 days prior to the expiration date of the license. An individual who has not been previously licensed as a utilization of funds member may submit the application at any time during the licensing period. License fees are due in full for the biennial licensing period. However, if a new license application is received by the Department and the license will become effective on or after October 1 of the second year of the biennial licensing period, the license fee to be remitted to the Department is one-half of the biennial fee. Checks written to the Department of Revenue may be presented electronically.

The application may also be used during the licensing period to report changes in the application information originally submitted or to cancel the license. If

requesting cancellation of the license, please include the original license certificate issued by the Department.

The application with the required license fee is to be mailed to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855. **Please make a copy of this application form for your records.**

An individual must have physical possession of the license issued by the Department before he or she may function as a utilization of funds member for the licensed organization.

SPECIFIC INSTRUCTIONS

LINE 4. An applicant for a utilization of funds member license must have been an active and bona fide member of the organization for at least one year prior to his or her application for a license, unless the one-year membership requirement would impose an undue hardship on the organization. Indicate the month-day-year in which you became a member of the organization. If you have not been a member for at least one year, you must attach documentation showing that the one-year membership requirement would impose a hardship on the organization. The Department may request additional information to prove membership or support the claim that the one-year membership requirement imposes a hardship on the organization.

LINE 8. Identify any licenses you currently hold or have previously held which were issued under the Nebraska Bingo Act, the Nebraska Pickle Card Lottery Act, the Nebraska Lottery and Raffle Act, or the Nebraska County and City Lottery Act. Include an indication of the status of such licenses (active, suspended, canceled, revoked, or expired). Attach additional sheets if necessary.

Any questions regarding the completion of the Nebraska Application for Utilization of Funds Member, Form 50H, 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.

- 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

LOTTERY/RAFFLE TAX (nonprofit organizations and volunteer fire companies complete lines 1 through 10)

1	Number of lottery/raffle tickets sold during tax period.....				
2	Number of free lottery/raffle tickets issued during tax period.....				
3	Total number of lottery/raffle tickets (line 1 plus line 2)				
4	Cost per SINGLE ticket (without reduction for purchases of multiple tickets) (see instructions)		\$		
5	Total value of CASH prizes to be awarded.....	5			
6	Total value of MERCHANDISE prizes to be awarded	6			
7	Total lottery/raffle gross proceeds (line 3 multiplied by line 4).....				
8	Tax due (line 7 multiplied by 0.02).....				
9	Previous balance with applicable interest at 5% per year and payments received through				

10	Balance Due (line 8 plus or minus line 9). Pay in full with return.....		\$		
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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

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 lottery or raffle activity must file this return. A return is required for every tax period or portion thereof, from each organization holding a lottery/raffle license even when no tax may be 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 10 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.

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 4. List the selling price for the purchase of a **single** lottery/raffle ticket. The lottery/raffle tax is to be calculated based on the number of tickets sold and given away multiplied by the cost of a **single** ticket. You cannot adjust the tax due based on tickets sold at a discounted price; for example, if a discount is offered for the purchase of multiple tickets, such as 3 tickets for \$12 instead of \$5 each (the cost of a single ticket), the 3 tickets sold for \$12 must be valued at \$5 each for tax calculation purposes.

LINE 5. Enter the total value of cash prizes awarded (or to be awarded if drawing has not been held yet). Cash

prizes include currency, coin, checks, savings bonds, and real estate. Savings bonds and real estate must be valued and listed at their purchase price. You must include all cash prizes being offered, even if such prizes were donated to your organization.

LINE 6. Enter the total fair market value of merchandise prizes awarded (or to be awarded if the drawing has not been held yet). Fair market value means the typical retail cost of the item when purchased through an arms-length transaction. You must include the value of all merchandise prizes being offered, even if such prizes were donated to your organization.

LINE 7. Lottery/raffle licensees are required to remit a two percent tax on the gross proceeds from each separate lottery exceeding \$1,000 and from each separate raffle exceeding \$5,000. A lottery with gross proceeds of \$1,000 or less is not subject to the tax. A raffle with gross proceeds of \$5,000 or less is not subject to the tax unless the combined gross proceeds of the raffles conducted during any calendar month exceed \$5,000.

LINE 8. Multiply line 7 by the state tax rate indicated. This is the amount of lottery/raffle tax due for the reporting period.

LINE 9. 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 10. If a credit is shown, it may be applied to the current tax liability.

LINE 10. Attach a check made payable to the Nebraska Department of Revenue for the amount reported on line 10. 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 Lottery/Raffle Tax Return, Form 51, should be addressed to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855, telephone (402) 471-5937 or toll free (877) 564-1315.