

SPECIAL EVENT BINGO

OVERVIEW

Important rules of play for conducting special event bingo are contained in the [Nebraska Bingo Act](#) and regulations, and must be reviewed by any qualifying organization wishing to conduct special event bingo.

Qualifying organizations can conduct small stakes bingo games, up to two times per calendar year, and are exempt from the licensing, reporting, and bingo tax requirements which apply to licensed, ongoing bingo games. The qualifying organization may conduct special event bingo after applying for and receiving the special event bingo permit from the Charitable Gaming Division of the Nebraska Department of Revenue (Department).

This information guide is intended to provide an overview. Nothing in this guide supersedes, alters, or otherwise changes any provisions of the Nebraska Bingo Act or the administrative regulations adopted to supplement the Act.

This information guide may change with updated information or added examples. The Department recommends you check www.revenue.ne.gov/gaming periodically for changes.

TERMS

Special Event Bingo. Special event bingo is a bingo game conducted as part of another event, such as a festival or town celebration.

Qualifying Organization. A qualifying nonprofit organization is one that:

- ❖ Holds a certificate of exemption under Internal Revenue Code (IRC) § 501c, or whose major activities are conducted for charitable or community better purpose; and
- ❖ Has been in existence in Nebraska for at least five years.

Bingo Card. A bingo card is a single bingo face comprised of 24 numbers and one “Free” space, arranged in five vertical columns indentified by the letters B-I-N-G-O.

REQUIREMENTS AND CONDITIONS

Applying for a Special Event Bingo Permit. To apply for a special event bingo permit, the qualifying organization must complete a Nebraska Application for Special Event Bingo Permit, Form 50J. The permit fee is \$15. The application and fee must be received **at least 10 days prior to the desired starting date** of the event. A separate application and \$15 fee is required for each special event bingo permit. A qualifying organization may apply for two special event bingo permits per calendar year not to exceed a total of 14 days. For example, if the organization obtains one permit for a special event lasting seven days, it may apply for another permit later in the same calendar year, for up to 7 more days.

The qualifying organization must have physical possession of the permit issued by the Department prior to the event and posted in plain view at the event.

Special Note: Organizations that have a Class I or Class II bingo license in Nebraska are not eligible to obtain a special event bingo permit.

- ❖ Bingo cannot be the primary function of the special event. This type of bingo game is to be conducted more for social or recreational purposes, as opposed to being a major fund raising activity.
- ❖ Special event bingo must be held within the county in which the qualifying organization has its principal office.
- ❖ Special event bingo **workers must be volunteers**; they cannot be paid any wage, commission, or salary and must be at least **18** years of age.
- ❖ Individuals under 18 years of age are permitted to **play** special event bingo **provided** no alcoholic beverages are served, sold, or consumed in the immediate vicinity of the game.
- ❖ Reusable hard bingo cards, shutter cards, or disposable paper bingo cards can be used in the game. Disposable paper bingo cards must be purchased from a licensed distributor. (Please contact the Charitable Gaming Division for information regarding licensed distributors.)
- ❖ Each bingo card can cost no more than **25 cents**.
- ❖ **Prizes** can be in cash or merchandise. No single prize offered or awarded can exceed **\$25** in value.

Use of Profits. The gross receipts from the conduct of a special event bingo must be used only for the awarding of prizes and expenses associated with this special event bingo game. Any remaining **funds must be used only for a lawful purpose as defined in the Nebraska Bingo Act**. For more information regarding lawful purpose use of proceeds, please see [Bingo Reg. 35-203](#).

RESOURCE LIST

- ❖ [Nebraska Bingo Act](#)
- ❖ [Nebraska Bingo Regulations](#)
- ❖ [Nebraska and Local Sales Tax Information Guide](#)

www.revenue.ne.gov/gaming

(877) 564-1315 (toll free), (402) 471-5937

Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, NE 68509-4855



Nebraska Application for Special Event Bingo Permit

FORM 50J

- Incomplete applications will be returned.
- Include \$15 permit fee.

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold or have you previously held a Nebraska Identification Number?

YES NO

If Yes, give number _____

2 Federal Employer Identification Number

3 County of Organization's Location in Nebraska

ORGANIZATION'S NAME AND LOCATION ADDRESS

ORGANIZATION'S NAME AND MAILING ADDRESS

Name			Name		
Number and Street			Street or Other Address		
City	State	Zip Code	City	State	Zip Code

4 Indicate the number of years your organization has been in existence in Nebraska:

5 Is your organization currently exempt under Internal Revenue Code § 501?

YES NO If Yes, indicate subsection: 501(c) _____

If Yes, submit a copy of:

- The exemption determination letter issued by the Internal Revenue Service (IRS),
 - A copy of the page of the Official Catholic Directory where your organization's name appears, or
 - Indicate the group exemption number assigned by the IRS, and you do not need to answer lines 6 and 7.
- If No, you must complete lines 6 and 7.

6 Provide a brief explanation of the purpose for which your organization was created. Attach Articles of Incorporation or Bylaws.

7 Provide examples of the types of activities conducted by your organization. Attach additional sheet if necessary.

8 Does your organization currently hold any charitable gaming licenses issued by the Nebraska Department of Revenue?

YES NO

If Yes, indicate the types of licenses held:

Bingo

Pickle Card

Lottery/Raffle

Other, explain _____

9 Provide the name and a brief description of the special event at which you wish to conduct bingo:

10 Will anyone under 18 years of age be allowed to play bingo?

YES NO

11 Indicate location of the special event bingo games:

Name	Address	City	State	Zip Code	County
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12 Indicate the dates and times that bingo is to be conducted (aggregate maximum of 14 days):

Event Dates	Time First Number Called	Ending Time	Event Dates	Time First Number Called	Ending Time
	To			To	
	To			To	

13 Provide the name, address, and telephone number of the individual in charge of conducting the special event bingo games:

Name	Address	City	State	Zip Code	Telephone Number ()
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E-Mail Address

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 the provisions of the Nebraska Bingo Act pertaining to special event bingo, and the rules and regulations adopted under this Act.

sign here

Signature of Officer of the Organization

Title

Date

() Telephone Number Home

E-Mail Address

() Telephone Number Work

Mail the original application and \$15 fee to:

NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION, P.O. BOX 94855, LINCOLN, NE 68509-4855

Please make a copy for your records.

INSTRUCTIONS

WHO MUST FILE. Any qualifying organization that wishes to obtain a permit to conduct bingo games only once or twice a year as part of a special event, must file the Nebraska Application for Special Event Bingo Permit, Form 50J. This permit allows a qualifying organization the opportunity to conduct a small stakes bingo game up to two times per calendar year with no reporting requirements and no payment of bingo tax.

WHEN AND WHERE TO FILE. The application for a special event bingo permit and the \$15 fee must be received by the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855, at least 10 days prior to the desired starting date of the special event bingo occasion. You must complete a separate application and submit a \$15 fee for each special event bingo permit.

Prior to conducting a special event bingo game, the qualifying organization must have physical possession of the permit issued by the Department. The permit must be clearly posted and visible to all participants at the special event bingo game.

SPECIFIC INSTRUCTIONS

LINE 4. A qualifying organization must be a Nebraska organization which has been in existence for at least five years in order to be eligible for the special event bingo permit. The Department may require documentation as evidence that the five-year existence requirement has been met.

LINE 5. Indicate whether the organization is exempt under IRC § 501. If exempt, indicate the specific subsection of IRC § 501 under which you are exempt. The exemption determination letter issued by the Internal Revenue Service (IRS) should indicate this information.

If an organization is exempt under a group ruling issued by the IRS, indicate the Group Exemption Number. Attach a copy of the exemption determination letter. If you are an agency or instrumentality, educational, charitable, or religious institution operated, supervised, and controlled by the Roman Catholic Church, provide a copy of the page in the current Official Catholic Directory on which your organization appears.

LINE 8. An organization which holds a Class I or Class II bingo license issued by the Department may not obtain a special event bingo permit.

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