



# Nebraska Distributor of Pickle Cards Tax Return

# FORM 51A

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

Nebraska Identification Number

Tax Period

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

**PICKLE CARD TAX (Distributors should complete lines 1 through 6 and Schedule I.)**

1	Number of pickle card units sold this month .....			
2	Gross proceeds of all units sold this month .....	\$	.00	
3	Total definite profit of all pickle card units sold this month .....	\$		00
4	Tax due (line 3 multiplied by .10).....	\$		00
5	Previous balance with applicable interest at 3% per year and payments received through .....	\$		

6	BALANCE DUE (line 4 plus or minus line 5). Pay in full with return .....	\$		00
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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** \_\_\_\_\_ Date  
 Signature of Owner, Partner, Member, Corporate Officer, or Duly Authorized Representative

\_\_\_\_\_ Date  
 Signature of Preparer Other Than Taxpayer

\_\_\_\_\_  
 Title Telephone Number Address

\_\_\_\_\_  
 E-Mail 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 of a tax period, from each distributor holding a license even when no tax is 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 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, NE 68509-4855.

Distributors of pickle card units must file [Nebraska Schedule I – Distributor Activity Report](#) with this return.

**PREIDENTIFIED RETURN.** This return is to be used only by the distributor whose name is printed on it. Do not file returns which are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, request a duplicate from the Charitable Gaming Division, or visit our website at [revenue.nebraska.gov/gaming](http://revenue.nebraska.gov/gaming) to print a Form 51A. Complete the ID number, tax period, name, and address information.

**PENALTY AND INTEREST.** If the return is not filed by the 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 [Neb. Rev. Stat. § 45-104.02](#) from the due date until payment is received. Failure to file the return 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 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 Nebraska Department of Revenue (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, 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 may be presented electronically.

**AUTHORIZED SIGNATURE.** This return must be signed by a corporate officer, 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.