



Nebraska Tax Application and Return for Mechanical Amusement Device Decals

Form
54

1 Do you hold, or have you previously held, a Nebraska ID Number?
 YES NO If Yes, provide the number _____

Please Do Not Write In This Space

2 Federal Employer ID or Social Security Number

Business Name and Address			Name and Mailing Address		
Business Name or Doing Business As (DBA)			Name		
Street Address (Do Not Use PO Box)			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

3 County of Business Location in Nebraska

4 For Department Use Only

5 Location of Records (1) Same as Location Address (3) Other, Identify:
(2) Same as Mailing Address Street Address City State Zip Code

6 Reason for Filing Application (1) Original Application (2) Renewal (3) Acquired Additional Devices (4) Other

7 Application is made for: (1) Distributors License – No Fee (2) Operator's License – No Fee (3) Distributor/Operator's License – No Fee

8 Are you a resident of the State of Nebraska? If no, and you are a noncorporate applicant, you must designate a Nebraska resident agent for service of process purposes.
 YES NO Name of Resident Agent Address

9 Accounting Basis (1) Cash (2) Accrual (3) Other
10 Accounting Period (1) Calendar Year— January 1 to December 31 (2) Fiscal Year— 12 Month Basis Ending _____ (3) Fiscal Year— 52 or 53 Week Basis Ending _____
11 Date of First Transaction

12 Type of Ownership (1) Sole Proprietorship (2) Partnership (3) Nonprofit Corporation (4) Domestic Corporation (5) Foreign Corporation (6) Domesticated Corporation (7) Governmental (8) Fiduciary (Estate or Trust) (9) Nonprofit Organization (10) Cooperative (11) Limited Liability Company

13 Provide a general description of your business operations:

14 Identify Owners, Members, Partners, or Corporation Officers (One of the listed individuals must sign as applicant.)		
Social Security Number	Name, Address, City, State, Zip Code	Title

Occupation Tax

15 Enter the number of operator's devices 15
16 Occupation tax (\$35 multiplied by the number of devices on line 15, for one year, January 1 through December 31; or \$20 multiplied by the number of devices on line 15, for one-half year, July 1 through December 31.) 16
17 Total occupation tax and penalty amount (total of lines 16 and 19). Pay in full with return 17

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

Field 29 = For Department of Revenue Use Only		
Serial Numbers of Decals Issued	Issued by	Date
Penalties		

18 Number of mechanical amusement devices not properly registered 18
19 Penalty (line 18 multiplied by \$75) (include on line 17) 19 \$

sign here Signature of Department of Revenue Representative Title Date

Mail this form to: **Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855.**
Walk-in at: **1800 "O" Street, Suite 101, Lincoln, NE.**

Retain a copy for your records.

Instructions

Who Must File. All operators and distributors of mechanical amusement devices covered by the Mechanical Amusement Device Tax Act must file an application.

When and Where to File. This application, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, must be filed prior to the date of the first transaction involving the use or sale of a mechanical amusement device. Licenses and occupation tax decals expire on December 31 each year, regardless of the date of issuance, and must be renewed on or before January 1.

Business Name and Address. If you have mechanical amusement devices at multiple locations, you must indicate your primary business address in this block.

Definitions

Mechanical Amusement Device (Device). A device is any machine which, upon insertion of a coin, currency, credit card, or substitute into the machine, operates or may be operated or used for a game, contest, or amusement of any description. This includes but is not limited to:

- Air hockey games;
- Baseball games;
- Bowling games;
- Boxing games;
- Coin-operated automatic musical devices;
- Crane games;
- Foosball and Football games;
- Game and draw lotteries;
- I.Q. games;
- Light tennis and ping pong;
- Pinball games;
- Pool or billiards games;
- Racing games;
- Radio-ray games such as rifles, tanks, cannons, darts;
- Shuffleboard; and
- Video and electronic games.

A device does not include vending machines which dispense tangible personal property, devices located in private homes for private use, pickle card dispensing devices which are required to be registered with the Nebraska Department of Revenue (Department) pursuant to [Neb. Rev. Stat. § 9-345.03](#), or devices which are mechanically constructed in a manner that would render their operation illegal under the laws of the State of Nebraska.

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.

Operator. An operator is any person who operates a place of business in which a device owned by the operator is physically located, or any person who places and either directly or indirectly manages or controls any device.

Distributor-operator. A distributor who leases or rents a device to business owners, but retains control of the device, is also considered an operator and subject to the same licensing requirements and payment of the occupation tax on each device.

Payment of Additional Occupation 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 operator shall conspicuously and permanently affix to each device the occupation tax decal. **The decal shall 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 to it is subject to an administrative penalty of \$75 for each violation and the device is subject to being sealed by the Department. If the seal is broken prior to payment of the occupation tax upon the device, the device shall be subject to forfeiture and sale by the Department.

Specific Instructions

Line 8. If you are a foreign (non-Nebraska) corporation and do not have a certificate of authority to transact business in Nebraska, please contact the Nebraska Secretary of State's Office at 402-471-4079 to obtain an application.

Line 16. The occupation tax can only be paid by the operator who has actual ownership of the device being taxed. The operator must pay sales or use tax on each device purchased. The tax must be paid at the time the device is purchased and prior to the device being placed into operation.

An occupation tax of \$35 is assessed for **each** device placed in operation on or after January 1, but before July 1, of each year. If the device is placed in operation on or after July 1, but before January 1 of the following year, an occupation tax of \$20 is assessed on **each** device placed into operation. Checks written to the Nebraska Department of Revenue may be presented electronically.

An occupation tax decal is issued denoting the payment of the tax for each device.

Penalty Abatement. An operator who has been assessed a penalty may request an abatement of the penalty. A [Request for Abatement of Penalty, Form 21](#), must be completed and filed with the Department. The request for abatement of penalty will not be considered until the penalty has been paid.

Authorized Signature. This application must be signed by the owner, member, partner, or corporate officer listed on line 14. Individuals who are not listed on line 14 but are signing the application, must attach a completed [power of attorney](#).

If you need additional assistance, contact the Charitable Gaming Division, Nebraska Department of Revenue, 1800 "O" Street, Suite 101, PO Box 94855, Lincoln, NE 68509-4855, or call 877-564-1315 or 402-471-5937.