

# Nebraska Pari-Mutuel Wagering Tax Return

Nebraska ID Number

Tax Period

Due Date

Please Do Not Write In This Space

Name and Location Address

Name and Mailing Address

1	Amount wagered at your track enclosure for live race meets .....	1		
2	Amount wagered at your receiving track enclosure for Nebraska simulcast events .....	2		
3	Amount wagered at your receiving track enclosure for out-of-state simulcast events .....	3		
4	Total amount wagered for this tax period (total of lines 1 through 3) .....	4		
5	Total amount wagered from January 1 through the end of the last tax period .....	5		
6	Total amount wagered through this tax period (line 4 plus line 5) .....	6		
7	Amount exempt from taxation .....	7	10,000,000	00
8	Amount wagered subject to 2.5% tax rate (line 6 minus line 7). If line 6 is equal to or less than line 7, enter 0 and go to line 17	8		
9	Additional amount wagered subject to tax at the reduced tax rate .....	9	63,000,000	00
10	Amount wagered subject to 4% tax rate (line 8 minus line 9). If line 8 is equal to or less than line 9, enter 0...	10		
11	Amount of tax due at the 2.5% tax rate (lesser of line 8 or line 9 multiplied by .025).	11		
12	Amount of tax due at the 4% tax rate (line 10 multiplied by .04) .....	12		
13	Total tax due (line 11 plus line 12) .....	13		
14	Total tax previously remitted since January 1 (total of lines 14 and 17 from last month's return) .....	14		
15	Tax due before credit for capital improvements and maintenance (line 13 minus line 14) .....	15		
16	Credit for capital improvements (line 8 multiplied by .02). Credit claimed cannot exceed \$1,400,000. [For Fonner Park only (line 8 multiplied by .025). Credit claimed cannot exceed \$1,750,000.] .....	16		
<input type="checkbox"/>	Check this box if your payment is being made electronically.			
17	Total amount due (line 15 minus line 16). Pay in full with return .....	17		

Under penalties of law, I declare that as taxpayer or preparer, I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Authorized Signature

Signature of Preparer Other than Taxpayer

Title

Date

Address

Date

Email Address

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), or 402-471-5729**

## Instructions

**Who Must File.** Every corporation or association licensed to conduct horse racing within the State of Nebraska must file this return for each month during which wagers are accepted at the race track enclosure. The return that is filed will determine the total pari-mutuel tax due and the amount that will be retained by each licensee for capital improvements and maintenance as a credit against the tax due.

**When and Where to File.** This return and payment are due the 10th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U.S. Postal Service on or before the due date. Electronic payments must be initiated before 5 p.m. Central Time on the due date. A return should be filed even though no wagers were accepted during the tax period covered by the return.

Returns must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818. Retain a copy of this return for your records.

**Penalty and Interest.** If the return is not filed by the due date, or when the pari-mutuel tax is due but not paid by the due date, a penalty will be assessed in the amount of \$25 or 10% of the tax due, whichever is greater. Interest on the unpaid tax will be assessed from the due date until the date the payment is received.

**Tax Computation.** All licensees, including meets conducted on the Nebraska State Fair Grounds, must complete this return to determine the amount of tax due and the credit for capital improvements and maintenance.

### Specific Instructions

**Line 1.** Enter the total amount wagered on live race meets held at your track enclosure during the tax period indicated on the return.

**Line 2.** Enter the total amount wagered on Nebraska (intrastate) simulcast events conducted at your receiving track enclosure for the tax period indicated on the return.

**Line 3.** Enter the total amount wagered on out-of-state (interstate) simulcast events conducted at your receiving track enclosure for the tax period indicated on the return.

**Line 5.** Enter the total amount wagered from January 1 through the end of the last tax period. If the return being filed is the first return for the calendar year, enter zero; otherwise, enter the amount from line 6 of the preceding tax return.

**Line 14.** If the return being filed is the first return for the calendar year, enter zero; otherwise, enter the total taxes due from the preceding tax return (line 14 plus line 17) from last month's return.

**Line 16.** Compute the total tax credit to be used for capital improvements. For race tracks other than Fonner Park, the credit cannot exceed \$1,400,000. The credit claimed by Fonner Park cannot exceed \$1,750,000.

**Line 17.** If your payment is made electronically, this paper return must still be filed with DOR. Electronic payments may be made using any of the following options:

- DOR's Nebraska e-pay program (the State withdraws funds from your bank account based on the information you provide);
- ACH Credit (you work with your bank to deposit funds into the State's bank account); or
- Nebraska Tele-pay (pay by calling 800-232-0057).

For more information about these electronic payment options, go to DOR's website at [revenue.nebraska.gov](http://revenue.nebraska.gov) and click on "For Businesses" then find "Online Services" and scroll down and click on "Make a Payment Only."

**Email.** By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."