



# Nebraska County/City Lottery Tax Return

FORM  
**51C**

- 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

**COUNTY/CITY LOTTERY TAX (Counties, cities, and villages should complete lines 1 through 4 and Schedule I.)**

1 Gross proceeds from lottery this quarter (from line 5 of Form 51C, Schedule I) .....	1	\$	
2 Tax due (line 1 multiplied by .02).....	2	\$	
3 Previous balance with applicable interest at 3% per year and payments received through	3	\$	

4 BALANCE DUE (line 2 plus or minus line 3). Pay in full with return ..... 4 \$

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 Governing Official or Duly Authorized Individual \_\_\_\_\_ Date \_\_\_\_\_ Signature of Preparer Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

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

E-Mail Address \_\_\_\_\_

**THIS RETURN IS DUE ON OR BEFORE THE 30<sup>TH</sup> DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.**

Mail the return and remittance to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94855, LINCOLN, NE 68509-4855**

**Make a copy for your file.**

## INSTRUCTIONS

**WHO MUST FILE.** Every county, city, or village licensed to conduct a lottery must file this return. A return is required for every tax period, or portion of a tax period, from each county, city, or village licensed 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 4, 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, P.O. Box 94855, Lincoln, Nebraska 68509-4855.

Counties, cities, and villages licensed to conduct a lottery must file [Nebraska Schedule I – County/City Lottery Activity Report](#) with this return.

**PREIDENTIFIED RETURN.** This return must be used only by the licensed organization 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 51C. Complete the ID number, tax period, name, and address 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 [Neb. Rev. Stat. § 45-104.02](#), as amended, 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 a period of at least three years following the date of filing the return.

## SPECIFIC INSTRUCTIONS

**LINE 1.** Counties, cities, and villages are required to remit a two percent tax on all gross proceeds from the conduct of a lottery. Enter line 5 from Nebraska Schedule I – County/City Lottery Activity Report.

**LINE 2.** Multiply line 1 by the state tax rate indicated. This is the amount of county/city lottery tax due to the Department for this tax period.

**LINE 3.** 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 4. If a credit is shown, it may be applied to the current tax liability.

**LINE 4.** Attach a check made payable to the Nebraska Department of Revenue for the amount reported on line 4. Checks may be presented for payment electronically.

**AUTHORIZED SIGNATURE.** This return must be signed by a governing official 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 County/City Lottery Tax Return, Form 51C, 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.