

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 nonprofit 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 nonprofit 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 guidance document is advisory in nature but is binding on the Department until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.



This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, sign up for the subscription service at revenue.nebraska.gov/gaming to get updates on your topics of interest.

Terms

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

Qualifying Nonprofit Organization. A qualifying nonprofit organization is one that:

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

Special Event Bingo. Special event bingo is a bingo game conducted as part of another event (for example, a festival or town celebration).

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 seven more days.

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

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. A special event bingo game is conducted more for social or recreational purposes, as opposed to being a major fundraising 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 a 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 Proceeds. 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 the lawful purpose use of proceeds, please see [Bingo Reg-35-203](#).

Resource List

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

revenue.nebraska.gov/gaming

877-564-1315, or 402-471-5949

Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855

Nebraska Application for Special Event Bingo Permit

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

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 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(c) _____?
 Yes No If Yes, indicate subsection: 501(c) _____
 If Yes:
 • Submit a copy of the exemption determination letter issued by the IRS;
 • Submit 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 sheets, 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 If Yes, will alcohol be served? Yes No

11 Indicate location of the special event bingo games.

Name	Address	City	State	Zip Code	County

12 Indicate the dates and times that bingo is to be conducted (aggregate maximum of two events over 14 days).

Event Dates	Time First Number Called	Ending Time
	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	Phone Number

Email 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 Home Phone Number

 Email Address Work Phone Number

Mail the original application and \$15 fee to:
Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855
Retain 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, PO Box 94855, Lincoln, NE 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 Internal Revenue Code (IRC) § 501. If exempt, indicate the specific subsection of IRC § 501 under which you are exempt. The exemption determination letter issued by the 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, PO Box 94855, Lincoln, NE 68509-4855, phone 402-471-5949 or 877-564-1315. Additional information and forms may be obtained at revenue.nebraska.gov/gaming.