

Worksheet E – Lawful Gambling Combined Net Receipts Tax

Complete this worksheet to determine if you owe tax on combined net receipts. Report gambling activity from July 1 through June 30 of the next year. Start over at zero each July 1. Keep this worksheet to use when completing next month's Worksheet E. **Do not mail it to the Minnesota Department of Revenue.**

	Federal ID Number (FEIN)	Minnesota Tax ID Number	License Number
Organization Name			Month/Year Reported

Receipts	1 Interest and other income (from this month's Form G1, line 5, Column C) 1	_____
	2 Receipts from linked bingo games (from this month's Form G1, line 6, Column C) 2	_____
	3 Receipts from tipboard games (from this month's Form G1, line 7, Column C) 3	_____
	4 Receipts from paper pull-tab games (from this month's Form G1, line 8, Column C) 4	_____
	5 Receipts from electronic pull-tab games (from this month's Form G1, line 9, Column C) 5	_____
	6 Add lines 1 through 5 6	_____
	7 Amount from last month's Worksheet E, line 8 (enter zero if this is the July Worksheet E) 7	_____
	8 Add lines 6 and 7 8	_____
Tax	9 Go to the table below to determine the tax for line 8 and enter it here (if line 8 is negative, enter zero) 9	_____
	10 Amount from last month's Worksheet E, line 9. (enter zero if this is the July Worksheet E) 10	_____
	11 Combined net receipts tax due (subtract line 10 from line 9. If the result is negative, enter zero) . . 11	_____

Enter the result here and on this month's Form G1, line 12.

Combined Net Receipts Tax Table				
If line 8 is:				
over	but no more than	subtract from line 8	multiply result by	add
\$0	\$87,500		9% (.09)	\$0
\$87,500	\$122,500	\$87,500	18% (.18)	\$7,875
\$122,500	\$157,500	\$122,500	27% (.27)	\$14,175
\$157,500		\$157,500	36% (.36)	\$23,625

Enter the result on line 9 above.