

# 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

<b>Receipts</b>	<b>1</b> Interest and other income <i>(from this month’s Form G1, line 5, Column C)</i> . . . . . <b>1</b> _____
	<b>2</b> Receipts from linked bingo games <i>(from this month’s Form G1, line 6, Column C)</i> . . . . . <b>2</b> _____
	<b>3</b> Receipts from tipboard games <i>(from this month’s Form G1, line 7, Column C)</i> . . . . . <b>3</b> _____
	<b>4</b> Receipts from paper pull-tab games <i>(from this month’s Form G1, line 8, Column C)</i> . . . . . <b>4</b> _____
	<b>5</b> Receipts from electronic pull-tab games <i>(from this month’s Form G1, line 9, Column C)</i> . . . . . <b>5</b> _____
	<b>6</b> Add lines 1 through 5 . . . . . <b>6</b> _____
	<b>7</b> Amount from last month’s Worksheet E, line 8 <i>(enter zero if this is the July Worksheet E)</i> . . . . . <b>7</b> _____
	<b>8</b> Add lines 6 and 7. . . . . <b>8</b> _____
<b>Tax</b>	<b>9</b> Go to the table below to determine the tax for line 8 and enter it here <i>(if line 8 is negative, enter zero)</i> . . <b>9</b> _____
	<b>10</b> Amount from last month’s Worksheet E, line 9 <i>(enter zero if this is the July Worksheet E)</i> . . . . . <b>10</b> _____
	<b>11 Combined net receipts tax due</b> <i>(subtract line 10 from line 9)</i> . . . . . <b>11</b> _____ <i>Enter the result here and on this month’s Form G1. If positive, enter on line 12 of Form G1.          If negative, enter the amount on line 18 of Form G1.</i>

<b>Combined Net Receipts Tax Table</b>				
If line 8 is:				
<i>over</i>	<i>but no more than</i>	<i>subtract from line 8</i>	<i>multiply result by</i>	<i>add</i>
\$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.