

Worksheet E — Lawful Gambling Combined Net Receipts Tax

For Periods July 2018 – June 2023

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 <i>(from this month's Form G1, line 5, Column C)</i>	1	_____
	2	Receipts from linked bingo games <i>(from this month's Form G1, line 6, Column C)</i>	2	_____
	3	Receipts from tipboard games <i>(from this month's Form G1, line 7, Column C)</i>	3	_____
	4	Receipts from paper pull-tab games <i>(from this month's Form G1, line 8, Column C)</i>	4	_____
	5	Receipts from electronic pull-tab games <i>(from this month's Form G1, line 9, Column C)</i>	5	_____
	6	Add lines 1 through 5	6	_____
	Tax	7	Amount from last month's Worksheet E, line 8 <i>(enter zero if this is the July Worksheet E)</i>	7
8		Add lines 6 and 7	8	_____
9		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> ..	9	_____
10		Amount from last month's Worksheet E, line 9 <i>(enter zero if this is the July Worksheet E)</i>	10	_____
11		Combined net receipts tax due <i>(subtract line 10 from line 9)</i>	11	_____

*Enter the result here and on this month's Form G1. If positive, enter on line 13 of Form G1.
If negative, enter the amount on line 19 of Form G1.*

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.