

Worksheet E — Lawful Gambling Combined Net Receipts Tax

For Periods July 2023 Forward

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	_____
	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	_____
Tax	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		8% (.08)	\$0
\$87,500	\$122,500	\$87,500	17% (.17)	\$7,000
\$122,500	\$157,500	\$122,500	25% (.25)	\$12,950
\$157,500		\$157,500	33.5% (.335)	\$21,700

Enter the result on line 9 above.