

**2023-2024**  
**Nebraska**  
**Lottery by Pickle Card**  
**Annual Report**

**Form 35A**

~~NEBRASKA~~

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DEPARTMENT OF REVENUE

**C H A R I T A B L E**

**G A M I N G**

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# Important — Please Read

This booklet contains the annual reporting forms to be completed and filed with the Nebraska Department of Revenue (Department) by any nonprofit organization which held a license to conduct a lottery by the sale of pickle cards during the period July 1, 2023 through June 30, 2024. The [Nebraska Pickle Card Lottery Act](#) requires the organization to make a complete, true, and accurate accounting to the Department on an annual basis of its gross proceeds from its lottery by the sale of pickle cards. **A copy of the report must also be submitted to the organization's membership.** The report must be filed on the reporting forms provided in this report, and must include:

- an accounting of the organization's gross proceeds from its pickle card activity;
- a breakdown of receipts and expenses;
- lawful purpose usages of the pickle card profits; and
- a detailed analysis of all commissions allowed to pickle card operators and commissions or salaries paid to sales agents involved with the organization's lottery by the sale of pickle cards.

All parts of the annual report must be completed and filed with the Department by August 15, 2024. If the organization does not intend to renew its pickle card license, a final report must be filed within 45 days of the expiration date of the license. **In addition, a pickle card revenue status report is required to be filed each year by August 15 until all profits from the conduct of a lottery by the sale of pickle cards have been disbursed.** Instructions for completing each section of this report are printed on each form. Failure to file a complete, true, and accurate report or not filing the report by the due date are violations of the [Nebraska Pickle Card Lottery Act](#) and may jeopardize an organization's eligibility for license renewal and/or result in an administrative fine up to \$1,000.

**Helpful hint:** Complete page 3 first. The amounts from line 1, page 3 carry to page 1.

## Before filing the annual report, please perform these procedures to ensure accuracy.

**Pickle Card Inventory:** Make sure that the July 1, 2023 beginning inventory is the same as the June 30, 2023 ending inventory. If there is a discrepancy, please attach a written explanation.

### 1. Reconcile Gross Profit to Bank Deposits

- A. On page 2, add line 7 and line 13, and subtract lines 12, 14, and 15 to determine bank deposits from pickle card sales for the period.
- B. Compare the amount found in step A above with the gross profit on line 5, page 1. If there is a significant difference, the amount should be entered as an adjustment on line 6, page 1 as a deposit overage or shortage. Attach a written explanation of the difference.

### 2. Reconcile Pickle Card Expenses and Lawful Purpose Disbursements to Bank Disbursements

- A. Add line 18 of page 1 and lines 5, 15, and 16 of page 2 to determine the amount which was used for pickle card expenses, lawful purpose disbursements, and other expenditures.
- B. Compare the amount found in step A above to line 10, page 2. If there is a significant discrepancy, review your records and correct the annual report.

### 3. Compare Bank Balances

Make sure that the July 1, 2023 beginning bank balance is the same as the June 30, 2023 ending bank balance from the previous annual report. If there is a discrepancy, please attach a written explanation.

If you have any questions or need further assistance, please contact Carri Fitzgerald at 402-471-5949, or Brenda Bergstrom at 308-672-0584. You may also call us toll free at 877-564-1315.

You may file online at [charitablegaming-nebraska.force.com/login](https://charitablegaming-nebraska.force.com/login).  
[revenue.nebraska.gov/gaming](https://revenue.nebraska.gov/gaming)

# Nebraska Lottery by Pickle Card Annual Report

For the reporting period July 1, 2023 through June 30, 2024 or the short period

beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_.

Organization's Name \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_

City or Town \_\_\_\_\_

State \_\_\_\_\_

Zip Code \_\_\_\_\_

Nebraska ID Number

35 —

Federal ID Number \_\_\_\_\_

## Pickle Card Income

1	Gross proceeds (Schedule II on page 3, column B, line 1) . . . . .		
2	Prizes paid (Schedule II on page 3, column C, line 1) . . . . .		
3	Definite profit (line 1 minus line 2) . . . . .		
4	Commissions of pickle card operators (Schedule II on page 3, column E, line 1) . . . . .		
5	Gross profit (line 3 minus line 4) . . . . .		
6	Adjustments (e.g., interest earned \$_____; dispensing device rental/sales \$_____; shortage [-] \$_____ or overage [+] \$_____) <b>(see instr.) (attach itemized list, if necessary)</b> .		
7	Total income (line 5 minus line 6 or line 5 plus line 6) . . . . .		

## Pickle Card Expenses (Do not include lawful purpose disbursements.)

8	Cost of pickle card units purchased (total invoice cost paid to distributors) . . . . .		
9	Federal taxes and fees (including wagering/nonbusiness income, if applicable) . . . . .		
10	Gross compensation of employees or officers for marketing pickle cards . . . . .		
11	Gross compensation of sales agents (attach an itemized list of compensation by individual sales agent)		
12	Rent associated with the sale of pickle cards (see instructions) . . . . .		
13	Purchase of pickle card equipment (see instructions) . . . . .		
14	Repairs/maintenance for pickle card equipment (whether owned/leased) . . . . .		
15	Compensation for services associated with the sale of pickle cards . . . . .		
16	Pickle card license and dispensing device registration fees . . . . .		
17	Other pickle card expenses <b>(attach an itemized list of expenses and amounts)</b> . Do NOT include lawful purpose disbursements reported on Schedule I (page 2) . . . . .		
18	Total pickle card expenses (total of lines 8 through 17) . . . . .		
19	Net pickle card profit (line 7 minus line 18) . . . . .		

### Sales Agent Compensation and Allowable Expense Limitation:

If the compensation of sales agents (line 11) exceeds 6% of definite profit (line 3), attach an explanation.

If allowable expenses (sum of lines 10-15, and 17) exceed 12% of definite profit (line 3), attach an explanation.

Under penalties of law, I declare that as an officer or utilization of funds member, I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is complete, true, and accurate.

This report will be/was made available to the organization's membership on \_\_\_\_\_.

**sign  
here**

Signature of Officer \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Print Name of Officer \_\_\_\_\_

Title \_\_\_\_\_

Daytime Phone Number \_\_\_\_\_

Signature of Preparer \_\_\_\_\_

Date \_\_\_\_\_

Daytime Phone Number \_\_\_\_\_

Print Name of Preparer \_\_\_\_\_

Address \_\_\_\_\_

City/State \_\_\_\_\_

Zip Code \_\_\_\_\_

Signature of Utilization of Funds Member \_\_\_\_\_

Daytime Phone Number \_\_\_\_\_

Email Address of Utilization of Funds Member or Preparer, if different \_\_\_\_\_

This report, related schedules, and itemized lists are **due by August 15, 2024**.

Mail to: **Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855.**

## Instructions

**When and Where to File.** The annual report for the period July 1, 2023 to June 30, 2024 must be filed with the Nebraska Department of Revenue (Department) by August 15, 2024. If the organization's current license expires September 30, 2024 and it does not intend to renew its license, it must also file a final report for the period July 1, 2024 to September 30, 2024 within 45 days of the expiration date of the license. That final report should reflect three months of pickle card activity and the final distribution of all pickle card profits or a plan for the disbursement of any remaining funds. The organization must continue to submit pickle card revenue status reports each year by August 15 until all pickle card profits have been disbursed for lawful purposes.

**If the organization does not intend to renew its license, has completed all pickle card activity by June 30 of any year, and has disbursed all of its pickle card profits for lawful purposes, write "Final Report" at the top of the report.**

**Reporting Period.** The annual report is to cover the organization's lottery by the sale of pickle card activities from July 1 through June 30. If the organization is filing a short period report, the beginning and ending dates of the reporting period must be entered in the space provided at the top of the report. If all profits from the conduct of lottery by pickle card have been disbursed during this reporting period and no further pickle card activity is anticipated, write "Final Report" at the top of page 1.

**Accounting Method.** The annual report is to be prepared based upon the organization's accounting basis: cash; accrual; or other.

### Specific Instructions

**Line 1.** Enter the gross proceeds derived from the conduct of a lottery by the sale of pickle cards. Gross proceeds are defined as the total possible receipts from the sale of all pickle cards in any pickle card unit and from the sale of all punches in a punchboard. Enter amount from Nebraska Schedule II (page 3), column B, line 1.

**Line 2.** Enter the amount of prizes paid from the conduct of a lottery by the sale of pickle cards. Prizes paid is the total possible prize payout for each unit of pickle cards sold or for each punchboard sold. Enter amount from Nebraska Schedule II (page 3), column C, line 1.

**Line 4.** Enter the commissions allowed to pickle card operators who sell individual pickle cards on behalf of the organization. Enter amount from Nebraska Schedule II (page 3), column E, line 1.

**Line 6.** Enter the net amount of any adjustments to income which either increase or decrease the gross profit reported on line 5. Increasing adjustments to income include any interest income earned attributable to any lottery by pickle card bank account, including savings accounts and certificates of deposit, rental income from pickle card dispensing devices, deposit overages, and any other income derived from the conduct of the lottery by the sale of pickle cards. Decreasing adjustments to income include deposit shortages or losses experienced in the conduct of the lottery by the sale of pickle cards (stolen pickle cards, fire loss, etc.). Attach an itemized list to the annual report identifying the nature of each adjustment and the corresponding amount.

**Line 8.** Enter the total invoice cost of pickle card units purchased from distributors, **including** state pickle card tax.

**Line 9.** Enter the total amount paid for federal taxes and federal fees levied against pickle card income or activities.

**Line 10.** Enter the gross compensation paid to employees or officers for services performed which relate to the conduct of the lottery by the sale of pickle cards. Wages paid to employees selling pickle cards at the organization's bingo occasion should be reported on the Nebraska Bingo Annual Reports, Form 35 or 35C (page 1), and must be paid out of the bingo checking account.

**Line 11.** Enter the commissions or salaries paid to sales agents for the selling of pickle card units or punchboards to pickle card operators on behalf of the organization.

**Line 12.** Enter the amount paid for the lease or rental of any equipment, including pickle card dispensing devices

utilized in conjunction with the conduct of the lottery by the sale of pickle cards.

**Line 13.** Enter the amount paid for the purchase of equipment, including pickle card dispensing devices, and supplies utilized in conjunction with the conduct of the lottery by the sale of pickle cards. Do not include any amounts which are reported on Nebraska Schedule I (page 2), Part A — Lawful Purpose Disbursements.

**Line 14.** Enter the amount paid for the repair and maintenance of equipment, whether owned or leased, including pickle card dispensing devices, utilized in conjunction with the conduct of the lottery by the sale of pickle cards. Do **not** include any amounts which are reported on Nebraska Schedule I (page 2), Part A — Lawful Purpose Disbursements.

**Line 15.** Enter the compensation paid to all individuals for services performed related to the conduct of a lottery by the sale of pickle cards. Such services include, but are not limited to, accounting, bookkeeping, secretarial, janitorial, security, and legal services which are **not** included in line 10.

**Line 17.** Enter the amount paid for all other expenses associated with the operation and conduct of a lottery by the sale of pickle cards not previously identified, including reimbursement of expenses paid to a sales agent. **Attach an itemized list to the annual report identifying the nature of each expense and the corresponding amount.**

**Authorized Signatures.** The annual report must be signed by an officer of the organization or other individual authorized to sign by a [Power of Attorney, Form 33](#), on file with the Department and by the organization's Utilization of Funds Member.

If a person other than the Utilization of Funds Member prepares the report, the preparer must also sign in the space provided.

**Nebraska Schedule I – Lawful Purpose Disbursements  
and Bank Account Information**

Attach this page to Form 35A (page 1).

Organization's Name on Form 35A

Nebraska ID Number  
35 —

**Part A – Lawful Purpose Disbursements (Do not include pickle card expenses reported on page 1.)**  
Attach additional sheets, if necessary.

1 Disbursements from pickle card checking account for operating expenses of the organization. . . . .	1		
2 Transfers from pickle card checking account to general fund for operating expenses of the organization	2		
3 Transfers from pickle card checking account to special fund or trust (do not include savings or C.D.'s listed below). Indicate name of fund and its intended use _____	3		
4 Outside donations (attach itemized list or use reverse side to list the name and address of recipient, check number, date, amount, and description of intended use) . . . . .	4		
5 Total lawful purpose disbursements (total of lines 1 through 4) . . . . .	5		

**Part B – Bank Account Information**

- Enter information from check register or bank statement for each account maintained for revenues from pickle cards.
- Attach additional sheets, if necessary.

	Checking	Savings or C.D.'s (List each account separately)	
Name of financial institution . . . . .			
Address . . . . .			
City, state, zip code . . . . .			

**Include account activity for the period covered by this report.**

6 Beginning balance on July 1, 2023 . . . . .	6				
7 Deposits . . . . .	7				
8 Interest earned . . . . .	8				
9 Subtotal (total of lines 6 through 8) . . . . .	9				
10 Disbursements (checks paid and withdrawals made)	10				
11 Ending balance on June 30, 2024 or other ending date: _____ (line 9 minus line 10)	11				
12 Pickle card cash and checks on-hand July 1, 2023 (do <b>not</b> include balance on line 6). . . . .	12				
13 Pickle card cash and checks on-hand June 30, 2024 (do <b>not</b> include balance on line 11) . . . . .	13				
14 Amount of deposits that were not pickle card sales (dispensing device rentals and sales \$ _____; redeposited bad checks \$ _____; transfers from other accounts \$ _____) <b>(see instructions and attach itemized list, if necessary)</b> . . . . .	14				
15 Amount of pickle card prizes that were paid by check . . . . .	15				
16 Amount of disbursements that were not prizes, expenses, or lawful purpose disbursements (attach an itemized list) . . . . .	16				

**Instructions**

**Part A – Lawful Purpose Disbursements**

Complete Part A to report lawful purpose disbursements. Lawful purpose disbursements are uses of pickle card profits which are **not** expenses of conducting a lottery by the sale of pickle cards. Transfers to special funds or trusts for building construction or renovation, purchases of equipment, or similar dedicated uses are lawful purpose disbursements and must be reported on line 3. Certificates of deposit purchased or transfers from the pickle card checking account to a savings account or to the bingo checking account are **not** lawful purpose disbursements and must be reported in Part B, Bank Account Information.

Internal uses of pickle card profits which qualify as lawful purpose disbursements include those made for any charitable, benevolent, humane, religious, philanthropic, youth sports, educational, civic, or fraternal activity conducted by the organization for the benefit of its members. **Purely social or recreational uses of pickle card profits are not permissible.**

**Line 4.** Outside donations are amounts disbursed to eligible recipients outside of the organization. Eligible recipients are defined in the [Nebraska Pickle Card Lottery Act Neb. Rev. Stat. § 9-309\(2\)](#).

An itemized list of these types of donations must identify the recipient's name and address, check number, date, amount, and description of intended use.

**Part B — Bank Account Information**

Part B is to be utilized by the organization to report the activity in each bank account established by the organization for revenues derived from the conduct of a lottery by the sale of pickle cards.

For each account, enter the name and address of the financial institution.

Certificates of deposit purchased or savings accounts set up with proceeds from a lottery by the sale of pickle cards should be shown as separate bank accounts until withdrawn and used for a lawful purpose.

Complete all lines below the bank account information.

**Lines 12 and 13.** Include cash or checks received for pickle card sales at clubs, bingo, or festivals which have not been deposited in the bank, cash on hand for paying pickle card prizes, and any pickle card operator checks which were not deposited by June 30, including any checks in the possession of a sales agent.

**Line 14.** Funds transferred from another bank account, redeposits of certificates of deposit or bad checks, pickle card dispensing device rental or sales, and credits from distributors are examples of deposits that are not pickle card sales. Attach an itemized list of these amounts.

**Line 16.** Enter any disbursements from the pickle card checking account that are not prizes, expenses, or lawful purpose disbursements (for example, transfers to the bingo checking account or a savings account, repayment of a loan for start-up costs, and payments to an escrow account).

Outside Donations				
Name and Address of Recipient	Check Number	Date	Amount	Description of Intended Use
Total (enter on line 4, Schedule I on page 2) . . . . .				

### Nebraska Schedule II — Summary of Pickle Card Sales and Calculation of Number of Units Sold

Attach this page to Form 35A (page 1).

Organization's Name on Form 35A

Nebraska ID Number

35 —

#### Part A — Sale of Pickle Cards by Organization Including Sales to Operators for the period July 1, 2023 through June 30, 2024. Attach additional sheets, if necessary.

	(A) Number of Units Sold	(B) Gross Proceeds	(C) Prizes Paid	(D) Definite Profit	(E) Operator's Commission Per Invoice	(F) Amount Received from Operator
Sales at Club, Bingo, or Special Function:						
Sales by Operator Name:						
Total Operator Sales from Additional Sheets						

1 Total all sales      **1**

#### Part B — Calculation of Number of Units Sold and Corresponding Gross Proceeds and Definite Profit

	(G) Number of Units	(H) Gross Proceeds	(I) Definite Profit
2 Beginning inventory July 1, 2023 ( <b>include units in play</b> ) (from list on reverse side) . . . . .	2		
3 Pickle cards purchased July 1, 2023 through June 30, 2024 (see instructions). . . . .	3		
4 Total (line 2 plus line 3) . . . . .	4		
5 Ending inventory June 30, 2024 ( <b>include units in play</b> ) (from list on reverse side) . . . . .	5		
6 Number of units sold, corresponding gross proceeds, and definite profit (line 4 minus line 5). These amounts <b>must</b> equal the amounts on line 1, columns A, B, & D above, respectively. . .	6		



## Instructions

### Part A – Sale of Pickle Cards

Part A is to be utilized by the organization to account for all pickle card units (including punchboards) sold by the organization or sold to pickle card operators. This includes individual pickle cards and punchboard chances sold by the organization. The organization may supply this information in its own format, provided all of the information required by Part A is included.

**Column A.** Enter the total number of pickle card units (including punchboards) sold to each pickle card operator and/or sold by the organization. A pickle card unit is a series or a complete set of pickle cards, which consists of all winning and losing cards in a particular unit, set, series, deal, or scheme, and which also have the same serial number.

**Column B.** Enter the total gross proceeds from the sale of pickle card units (including punchboards) sold to each pickle card operator and/or sold by the organization. The gross proceeds of a pickle card unit or punchboard is the total possible receipts from the sale of all pickle cards in a pickle card unit or the total possible receipts from the sale of all punches in a punchboard.

**Column C.** Enter the total possible prize payouts from the pickle card units (including punchboards) indicated in column A (this information is identified on the prize payout slip supplied by the manufacturer).

**Column D.** Enter the definite profit from the sale of pickle card units (including punchboards). Subtract column C from column B and enter the difference.

**Column E.** Enter the total amount of commissions from sales invoices for each pickle card operator selling pickle card units (including punchboards) on behalf of the organization.

**Column F.** Enter the total amounts received from each pickle card operator for the pickle card units (including punchboards).

### Part B – Calculation of Number of Pickle Card Units Sold, Corresponding Gross Proceeds, and Definite Profit

Part B is to be utilized by the organization to determine the number of pickle card units (including punchboards) sold during the reporting period and the corresponding gross proceeds and definite profit.

**Line 2, Columns G, H, and I.** Enter the total number of units, gross proceeds and definite profit of pickle card units (including punchboards) on hand as of July 1 from your previous annual report or such other beginning date of the period covered by the report. Pickle card units and punchboards still in play are considered inventory on hand. A complete physical inventory must be taken. Do not use estimates or projections.

Attach a list or use the space provided below to list your beginning inventory.

**Line 3, Columns G, H, and I.** Enter the total number of units, gross proceeds, and definite profit of pickle card units (including punchboards) purchased by the organization during the period covered by the report.

**Line 5, Columns G, H, and I.** Enter the total number of units, gross proceeds and definite profit of pickle card units (including punchboards) on hand as of the end of the period covered by the report. Pickle card units and punchboards still in play are considered inventory on hand. A complete physical inventory must be taken. Do not use estimates or projections.

Attach a list or use the space provided below to list the ending inventory.

**Line 6.** Subtract line 5 from line 4 in columns G, H, and I. These amounts must equal the amounts in line 1, columns A, B, and D, respectively.

#### Beginning Inventory Listing as of July 1, 2023 (include units in play)

Name of Pickle Card and Price (i.e., \$.10, \$.25, \$.50, \$1.00)	Form Number	Serial Numbers	Number of Units	Gross Proceeds	Definite Profit
Total (enter on line 2, columns G, H, and I) . . . . .					

#### Ending Inventory Listing as of June 30, 2024 (include units in play)

Name of Pickle Card and Price (i.e., \$.10, \$.25, \$.50, \$1.00)	Form Number	Serial Numbers	Number of Units	Gross Proceeds	Definite Profit
Total (enter on line 5, columns G, H, and I) . . . . .					