

**2024-2025
Nebraska
Lottery/Raffle
Annual Report**

Form 35B

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

C H A R I T A B L E

G A M I N G

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 lottery/raffle license during the period July 1, 2024 through June 30, 2025. The [Nebraska Lottery and Raffle Regulations](#) require the organization to make a complete, true, and accurate accounting to the Department on an annual basis for any lottery or raffle conducted by the organization which generated gross proceeds from ticket sales in excess of \$15,000. **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 lottery/raffle activities;
- the amount spent on prizes;
- the value of donated prizes;
- lawful purpose disbursements of lottery/raffle profits; and
- a breakdown of expenses.

All parts of the annual report must be completed and filed with the Department by August 15, 2025. If the organization does not intend to renew its lottery/raffle license, the annual report must still be filed by August 15, 2025. If the organization cancelled its lottery/raffle license during the reporting period, a report is still required covering the period July 1, 2024 through the date the organization discontinued its lottery/raffle activities. **In addition, an annual report is required to be filed each year until all lottery/raffle profits 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 Lottery and Raffle Regulations 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. Information from page 3 carries to page 1.

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

1. Reconcile Lottery/Raffle Gross Proceeds to Bank Deposits

- A. On page 2, add line 12 to line 7, and subtract lines 13 and 14 to determine bank deposits from the sale of lottery/raffle tickets for the period.
- B. Compare the amount found in step A to line 1, page 1. Attach a written explanation for any significant discrepancy, and enter the amount as an adjustment on line 12, page 1.

2. Reconcile Lottery/Raffle Expenses and Lawful Purpose Disbursements to Bank Account Disbursements

- A. Add lines 2b through 12, excluding line 3, of page 1 to lines 5, 15, and 16 of page 2 to determine the amount which was used for lottery/raffle 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, 2024 beginning bank balance is the same as the June 30, 2024 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.

revenue.nebraska.gov/gaming

Nebraska Lottery/Raffle Annual Report

For the reporting period July 1, 2024 through June 30, 2025 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

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Federal ID Number

Lottery/Raffle Income and Expenses (Do not include lawful purpose disbursements reported on Schedule I.)
Read instructions on reverse side.

1 Adjusted gross proceeds (Schedule II on page 3, column A, line 3)	1		
2 Adjusted prizes: a Cash (Schedule II on page 3, column B, line 6)	2a		
b Check (Schedule II on page 3, column B, line 6)	2b		
c Merchandise (Schedule II on page 3, column B, line 6)	2c		
3 Amount of prizes in line 2 which were not claimed	3		
4 Gross compensation of individuals and businesses selling lottery/raffle tickets	4		
5 Compensation for services related to lottery/raffle activities (see instructions)	5		
6 Cost of lottery/raffle tickets, including printing costs	6		
7 Lottery/raffle license and permit fees	7		
8 Lottery/raffle taxes (include any local taxes, if applicable)	8		
9 Advertising and promotion costs	9		
10 Cost of food, refreshments, and entertainment provided at drawing (see instructions)	10		
11 Interest expense and bank charges	11		
12 Other lottery/raffle expenses (attach an itemized list of expenses and amounts). Do not include lawful purpose disbursements reported on Schedule I, page 2	12		
13 Total lottery/raffle expenses (total of lines 2a through 12 — do not include line 3)	13		
14 Net lottery/raffle profit (line 1 minus line 13)	14		

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 _____ Date

**sign
here**

Signature of Officer _____ 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 statements are **due by August 15, 2025.**

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, 2024 to June 30, 2025 must be filed with the Nebraska Department of Revenue (Department) by August 15, 2025. If the organization's current license expires September 30, 2025 and it does not intend to renew its license, it must also file an annual report for the period July 1, 2025 to September 30, 2025 by November 15, 2025. That annual report should reflect three months of lottery/raffle activity and the final distribution of all lottery/raffle profits. The organization must continue to submit annual reports until all lottery/raffle profits have been disbursed for lawful purposes.

If the organization does not intend to renew its license, has completed all lottery/raffle activity by June 30 of any year, and has disbursed all of its lottery/raffle 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/raffle 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 the organization cancelled its lottery/raffle activities during the reporting period, a report is still required covering the period July 1, 2024 through the date the organization discontinued its lottery/raffle activities. In addition, an annual report is required to be filed each year until all profits from the conduct of lottery/raffle have been disbursed. If all profits from the conduct of lottery/raffle have been disbursed during this reporting period and no further lottery/raffle activity is anticipated, please 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.

Income and Expenses. All income, prizes, and expenses related to the conduct of lottery/raffle activities must be reflected on Form 35B (page 1).

Form 35B (page 1) should reflect all expenses related to the lotteries or raffles included on the report even though some of these expenses may not have occurred during the time period of this report.

Compare prizes and expenses with the gross proceeds of the lottery or raffle for a more meaningful income statement.

Specific Instructions

Line 4. Enter the gross compensation paid to individuals and businesses selling lottery/raffle tickets, including any merchandise, meals, and cash prizes awarded on the basis of ticket sales.

Line 5. Enter the gross compensation paid to all individuals for services performed related to the conduct of a lottery/raffle. Such services include, but are not limited to, accounting, bookkeeping, secretarial, janitorial, security and legal services which are not included in line 4.

Line 10. If the purchase of a lottery or raffle ticket entitles the purchaser to food, refreshments, or entertainment, enter the cost of that food, refreshment, or entertainment on line 10.

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 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.

Organization's Name on Form 35B

Nebraska ID Number
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Part A – Lawful Purpose Disbursements (Do not include lottery/raffle expenses.)
Attach additional sheets, if necessary.

1 Disbursements from lottery/raffle bank account for operating expenses of the organization	1		
2 Transfers from lottery/raffle bank account to the general fund for operating expenses of the organization.	2		
3 Transfers from lottery/raffle bank 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 an itemized list or use the 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 lottery/raffle.
- 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, 2024 or other beginning date: _____ (include cash on-hand)	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, 2025 or other ending date: _____ (line 9 minus line 10) (include cash on-hand)	11				
12 Amount of lottery/raffle ticket sales that were not deposited between July 1, 2024 and June 30, 2025	12				
13 Amount of deposits that were derived from a lottery/raffle not required to be included in this report. This includes all small lottery/raffle activity	13				
14 Amount of deposits that were not from lottery/raffle ticket sales	14				
15 Amount of disbursements to pay prizes or expenses for a lottery/raffle not required to be included in this report	15				
16 Amount of disbursements (on line 10 above) 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 lottery/raffle profits which are not expenses of conducting lottery/raffle activities. 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 lottery/raffle bank account to a savings account are not lawful purpose disbursements and must be reported in Part B, Bank Account Information.

Internal uses of lottery/raffle profits which qualify as lawful purpose disbursements include those made for any charitable, benevolent, humane, religious, philanthropic, recreational, social, educational, civic, or fraternal activity conducted by the organization for the benefit of its members.

LINE 4. Outside donations are amounts disbursed to recipients outside of the organization and must be for charitable or community betterment purposes, as defined in the [Nebraska Lottery and Raffle Act Neb. Rev. Stat. § 9-408](#), and [Lottery and Raffle Regulations 35-401](#). The itemized list of these types of donations must identify the recipient's name and address, check number, date, amount, and description of the 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 lottery/raffle activities.

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

Certificates of deposit purchased or savings accounts set up with lottery/raffle profits should be shown as separate bank accounts until withdrawn and used for a lawful purpose.

Line 12. Include lottery/raffle ticket sales which were deposited on or before June 30, 2024 for a lottery/raffle with a drawing date between July 1, 2024, and June 30, 2025 and lottery/raffle ticket sales for the period from July 1, 2024 through June 30, 2025 which were not deposited during the annual report period.

Line 13. Include deposits for drawings which will be shown on next year’s annual report because the drawing date occurs between July 1, 2025 and June 30, 2026.

Line 14. Include transfers from the general fund for start-up costs or any transfers from any other bank account to the lottery/raffle checking account.

Line 15. If the organization conducts calendar lotteries, include payment of prior year’s calendar lottery prizes which are included as disbursements on line 10, and any expenses paid for next year’s calendar lottery drawing.

Line 16. Enter any disbursements from the lottery/raffle bank account that are not prizes, expenses, or lawful purpose disbursements (for example, repayment of a loan for start-up costs).

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 Lottery/Raffle Activity

• **Attach this page to Form 35B (page 1).**
 • **Include all lottery/raffles where drawings occurred between July 1, 2024 and June 30, 2025.**

Organization's Name on Form 35B

Nebraska ID Number
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Dates of Lottery/Raffle		No. of Tickets Sold Including Free Tickets	Cost Per Single Ticket	(A) Gross Proceeds	(B) Prizes Awarded				
Beginning	Ending				Cash	Check	Merchandise		
1 Total gross proceeds				1					
2 Less amount applicable to free/discounted tickets				2					
3 Adjusted gross proceeds (line 1 minus line 2) . . .				3					
4 Total prizes awarded					4				
5 Less value of donated prizes					5				
6 Adjusted prizes (line 4 minus line 5)					6				

Instructions

The summary of lottery/raffle activity must reflect each lottery and each raffle with gross proceeds exceeding \$15,000.

The summary of lottery/raffle activity should include only lottery/raffles where the drawing (ending date) took place between July 1, 2024 and June 30, 2025. The beginning date for lottery/raffle ticket sales may have been prior to July 1, 2024.

Gross proceeds for each lottery/raffle includes the total receipts from the conduct of the lottery or raffle, including any required admission costs, other required purchases, and the value of any free tickets given to players **with no reduction for discounts**. For example, if a discount is offered for the purchase of multiple tickets, such as six tickets for five dollars instead of one dollar per ticket (the cost of a single ticket) the six tickets must be valued at one dollar each for purposes of calculating gross proceeds.

Cash, checks or merchandise prizes awarded for each lottery/raffle include the fair market value (selling price) of any prizes which were donated to the organization.

Prizes awarded should reflect all prizes related to the drawings included on this report, even though some prizes may not have been paid or claimed during the reporting period.