NEBRASKA DEPARTMENT OF REVENUE

2025-2026
Nebraska
Class I Bingo
Annual Report

Form 35

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

CHARITABLE GAMING

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 Class I bingo license in Nebraska during the period July 1, 2025 through June 30, 2026. The Nebraska Bingo Act requires the organization to make a complete, true, and accurate accounting to the Department on an annual basis of its bingo gross receipts. **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 bingo gross receipts;
- the amount awarded in prizes;
- the value of donated prizes;
- lawful purpose usages of any bingo profits; and
- a breakdown of expenses.

All parts of the annual report must be completed and filed with the Department by August 15, 2026. If the organization does not intend to renew its bingo license, a final report must be filed within 45 days from the expiration date of the license. I**n addition, a bingo revenue status report is required to be filed each year by August 15 until all profits from the conduct of bingo 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 Bingo Act and may jeopardize an organization's eligibility for license renewal and/or result in an administrative fine up to $1,000.

If you award coupons redeemable for bingo paper or hard cards as bingo or promotional prizes, the fair market value of that paper or hard cards must be recorded on line 1c, 3b, and/or 15b. The fair market value (selling price) of coupons redeemable for bingo paper or hard cards awarded as a bingo or promotional prize must be included in the bingo gross receipts and is subject to the bingo tax.

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

1. **Reconcile Bingo Receipts to Bank Deposits**
   - A. On page 1, subtract line 2a from line 1d to determine the amount of cash which should have been available for deposit.
   - B. On page 2, add line 13 to line 7, and subtract lines 12 and 14 to find bank deposits from bingo sales for the period.
   - C. Compare the amounts found in steps A and B above. Attach a written explanation for any significant discrepancies, and enter the amount as an adjustment on line 16, page 1.
2. **Reconcile Bingo Expenses and Lawful Purpose Disbursements to Bank Disbursements**
   - A. Add lines 2b through 16 (excluding lines 2d, 3a, and 3b) of page 1 to lines 5 and 15 of page 2 to determine the amount which was used for bingo expenses, lawful purpose disbursements, and other expenditures.

     If any adjustment was made on line 16 for overages or shortages, it should not be included in this calculation.
   - B. Compare the amount found in step A above to line 10 of 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, 2025 beginning bank balance is the same as the June 30, 2025 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 file online at **charitablegaming-nebraska.force.com/login**.

revenue.nebraska.gov/gaming

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Nebraska Bingo Annual Report

For the reporting period July 1, 2025 through June 30, 2026 or the short period beginning _____ , 20_____ and ending _____ , 20_____.

FORM 35
Page 1

Organization's Name

Street or Other Mailing Address

City or Town | State | Zip Code

Nebraska ID Number	Federal ID Number	Location of Bingo Game
35 —		

Bingo Income and Expenses (Do not include lawful purpose disbursements.)

1 Gross receipts:	**a** Bingo receipts	**1a**		
	b Bingo supplies	**1b**		
	c Value of bingo paper or hard cards purchased with coupons	**1c**		
	d Total (line 1a plus line 1b minus line 1c)		**1d**	
2 Prizes paid:	**a** Cash	**2a**		
	b Check	**2b**		
	c Merchandise (organization's cost)	**2c**		
	d Total (add lines 2a through 2c)		**2d**	
3 Values:	**a** Value of donated prizes	**3a**		
	b Value of coupons redeemable for bingo paper or hard cards awarded as bingo prizes	**3b**		
4 Gross compensation of bingo chairpersons (variable)			**4**	
5 Gross compensation of bingo workers and pickle card sellers at the bingo occasions (variable)			**5**	
6 Compensation for legal, bookkeeping, and janitorial services (variable)			**6**	
7 Cost of security services at the bingo occasions (variable)			**7**	
8 Rent — Bingo location, including furniture and fixtures (see instructions) (fixed)			**8**	
9 Rent — Bingo equipment (fixed)			**9**	
10 Purchases of bingo equipment (include disposable bingo paper and hard cards) (fixed)			**10**	
11 Purchases of bingo supplies (daubers, tape, glue sticks, etc.) (see instructions)			**11**	
12 Cost of utilities for bingo occasions (fixed)			**12**	
13 Bingo license fees (fixed)			**13**	
14 Bingo taxes			**14**	
15 Costs:	**a** Cost of advertising for bingo occasions (include total cost of promotional prizes) (variable)		**15a**	
	b Cost of promotional prizes included in line 15a	**15b**		
16 Other bingo expenses **(attach an itemized list of expenses and the amounts)**. Do NOT include lawful purpose disbursements reported on Schedule I (page 2). (variable)			**16**	
17 Total bingo prizes and expenses (total of lines 2d through 16) (Do **not** include lines 3a, 3b, and 15b.)			**17**	
18 Net bingo profit (line 1d minus line 17)			**18**	

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 itemized lists are **due by August 15, 2026**.

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, 2025 to June 30, 2026 must be filed with the Nebraska Department of Revenue (Department) by August 15, 2026. If the organization's current license expires September 30, 2026 and it does not intend to renew its license, it must file a final report for the period July 1, 2026 to September 30, 2026 within 45 days of the expiration date of the license. That final report should reflect three months of bingo activity and the final distribution of all bingo profits or a plan for the disbursement of any remaining funds. The organization must continue to submit bingo revenue status reports each year by August 15 until all bingo profits have been disbursed for lawful purposes.

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

Reporting Period. The annual report is to cover the organization's bingo 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 bingo have been disbursed during this reporting period and no further bingo 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 1a. Enter the gross receipts derived from the conduct of bingo (for example, receipts from the sale or rental of bingo paper, hard cards, bingo card monitoring devices, admissions and the value of bingo paper or hard cards purchased with coupons awarded as bingo prizes or promotional prizes).

Line 1b. Enter all receipts from the sale of bingo supplies (for example, daubers, glue sticks, tape).

Line 1c. Enter the value (selling price) of bingo paper or hard cards purchased with coupons awarded as bingo prizes or promotional prizes.

Line 2. Enter the actual cost of all prizes paid. Do not include the value (selling price) of coupons redeemable for bingo paper or hard cards awarded as bingo prizes (which are shown on line 3b).

Line 3a. Enter the value (selling price) of donated prizes awarded at the bingo occasions.

Line 3b. Enter the value (selling price) of coupons redeemable for bingo paper or hard cards awarded as bingo prizes.

Line 4. Enter the gross compensation paid to the chairpersons for services performed related to the conduct of bingo.

Line 5. Enter the gross compensation paid to bingo workers and pickle card sellers working at the bingo occasions. Payroll taxes withheld must also be included **(i.e., state and federal income tax withholding and Social Security)**.

Line 6. Enter the gross compensation paid to all individuals for services performed related to the conduct of bingo which are not provided for in any lease agreement.

Line 7. Enter the cost of security services for the conduct of bingo. Generally, security services are services provided by a licensed detective agency or by off-duty law enforcement officers during the conduct of the bingo occasions.

Line 8. Enter the amount paid for rental of the bingo premises. Include maintenance, repairs, and janitorial expenses included in the lease agreement.

Line 9. Enter the amount paid for the rental of bingo equipment utilized in the conduct of bingo. Bingo equipment includes, but is not limited to: blower machines; flash boards; bingo card monitoring devices; and other

similar equipment.

Line 10. Enter the cost of bingo equipment purchased including hard cards, disposable bingo paper, and bingo card monitoring devices.

Line 11. Enter the cost of bingo supplies purchased for resale. If the organization gives away bingo supplies as promotional prizes, the cost of those supplies must be recorded on line 15a. If any bingo supplies are given away or sold at a discount, the cost of bingo supplies given away and/or the amount of the discount must be recorded on line 15a. **Example.** If daubers are purchased for $1.00 and sold for $1.25, enter $1.00 on line 11; if daubers are purchased for $1.00 and given away, enter $1.00 on line 15a; or if daubers are purchased for $1.00 and sold for $0.75, enter $0.75 on line 11 and $0.25 on line 15a.

Line 12. Enter the cost of utilities associated with the conduct of bingo. If utility costs cannot be separately measured, the cost may be allocated on the basis of time (a ratio of time spent to conduct the bingo activity to the total time spent for all activities). **Include with the annual report a complete description of the allocation method utilized.**

Line 15a. Enter the cost of advertising and promotional prizes awarded at the bingo occasions. Do not include the value (selling price) of coupons redeemable for bingo paper or hard cards awarded as promotional prizes (which are shown on line 15b).

Line 15b. Enter the cost of promotional prizes.

Line 16. Enter the amount paid for all other **expenses** associated with the conduct of bingo not previously identified in this report. This includes the employer's share of payroll taxes, and also repair and maintenance expenses not already covered in a current lease agreement. **This line may also be used to show any shortages or overages in bingo receipts and interest earned in the bingo checking account. Attach an itemized schedule 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.

Allowable Expense Calculation

Total variable expenses (lines 4 thru 7, + 15a - 15b + 16) $ / Bingo gross receipts (line 1a) $ = . _____ **This amount is not to exceed 14% (.14).**

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Nebraska Schedule I — Lawful Purpose Disbursements and Bank Account Information

Attach this page to Form 35 (page 1).

FORM 35
Schedule I
Page 2

Organization's Name on Form 35

Nebraska ID Number
35 —

Part A — Lawful Purpose Disbursements (Do not include bingo expenses reported on page 1.)

Attach additional sheets, if necessary.

1 Disbursements from bingo checking account for operating expenses of the organization	**1**	
2 Transfers from bingo checking account to the general fund for operating expenses of the organization	**2**	
3 Transfers from bingo 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 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 bingo.**
- **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, 2025	**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, 2026 or other ending date: _____ (line 9 minus line 10)	**11**			
12 Bingo cash and checks on-hand July 1, 2025 (do **not** include balance on line 6)			**12**	
13 Bingo cash and checks on-hand June 30, 2026 (do **not** include balance on line 11)			**13**	
14 Amount of deposits that were not bingo receipts **(see instructions and attach itemized list)**			**14**	
15 Amount of disbursements that were not bingo prizes, expenses, or lawful purpose disbursements (attach itemized list)			**15**	

Instructions

Part A – Lawful Purpose Disbursements

Line 3. Lawful purpose disbursements are uses of bingo profits which are **not** expenses of conducting bingo. 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 bingo checking account to a savings account are **not** lawful purpose disbursements and must be reported in Part B, Bank Account Information.

Internal uses of the bingo 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 bingo 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 Bingo Act Neb. Rev. Stat. § 9-211(2).

The 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 bingo.

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

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

Lines 12 and 13. Include any bingo receipts that have not been deposited in the bingo checking account such as start-up cash and cash on hand for paying prizes. **Do not include the beginning and ending bank balances listed on lines 6 and 11.**

Line 14. Funds transferred from the pickle card checking account or another bank account, redeposits of certificates of deposit, or bad checks are examples of deposits that are not bingo receipts. Attach an itemized list of these amounts.

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)				