NEBRASKA DEPARTMENT OF REVENUE

Nebraska
Class II Bingo
Quarterly/Annual Report

Form 35C

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

CHARITABLE GAMING

9-114-2025

Important — Please Read

This booklet contains the quarterly and annual reporting forms to be completed and filed with the Nebraska Department of Revenue (Department) by any nonprofit organization which holds or held a Class II bingo license in Nebraska. The Nebraska Bingo Act and the Nebraska Bingo Regulations require a Class II licensee to make a complete, true, and accurate accounting to the Department on a quarterly and annual basis of its bingo gross receipts. **Copies of the reports must also be submitted to the organization's membership.** The reports 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 report must be completed. Quarterly reports must be filed with the Department within 30 days after the end of each calendar quarter (July - September, October - December, January - March), even though bingo may only have been conducted during part of the quarterly reporting period. An annual report for the period July 1 - June 30 must be completed and filed with the Department in lieu of a quarterly report for the period April - June. The annual report must be filed with the Department by August 15. 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. **In 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 as a bingo or promotional prizes, the fair market value of that paper must be recorded on line 1c, 3b, and/or 8b. The fair market value (selling price) of coupons redeemable for bingo paper awarded as a bingo or promotional prize must be included in the bingo gross receipts and is subject to the bingo tax. (The value of coupons redeemable for bingo paper awarded as bingo prizes is subject to the $4,000 limit per occasion for bingo prizes.) The value of coupons redeemable for bingo paper awarded as promotional prizes is subject to the $100 limit per regular occasion and $250 limit per limited period bingo occasion for promotional prizes. **If you do not award coupons redeemable for bingo paper as prizes, do not complete lines 1c, 3b, and 8b.**

Before filing the annual/quarterly 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 7, page 1.
2. **Reconcile Bingo Expenses and Lawful Purpose Disbursements to Bank Disbursements**
   A. Add line 19 of page 1 to lines 5 and 15 of page 2 and subtract lines 2a and 7 of page 1 to determine the amount which was used for bingo expenses, lawful purpose disbursements, and other expenditures.
   B. Compare the amount determined in step A above to line 10 of page 2. If there is a significant discrepancy, review your records and correct the report.
3. **Compare Bank Balances**
   Make sure that the beginning bank balance on line 6 of page 2 is the same as the ending bank balance on line 11 of page 2 of the previous quarterly or annual report.

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

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DEPARTMENT OF REVENUE

Nebraska Bingo Quarterly/Annual Report

For the reporting period _____through _____.

FORM 35C

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 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 (lines 2a through 2c)		**2d**	
3 Values:	**a** Value of donated prizes	**3a**		
	b Value of coupons redeemable for bingo paper awarded as bingo prizes	**3b**		

Variable Expenses Included Within 14 Percent Limitation

4 Gross compensation of gaming managers		**4**	
5 Gross compensation of bingo workers and pickle card sellers at the bingo occasions		**5**	
6 Compensation for legal, bookkeeping, and janitorial services		**6**	
7 Adjustments for overages and shortages of bingo receipts		**7**	
8 Costs: **a** Cost of advertising for bingo occasions **(include total cost of promotional prizes)**		**8a**	
b Cost of promotional prizes included in line 8a	**8b**		
9 Building repairs and maintenance expenses not included in lease agreement		**9**	
10 Other variable bingo expenses (attach an itemized list of expenses and the amounts)		**10**	
11 Total variable expenses (total of lines 4 through 10, do not include line 8b) (complete Allowable Expense Calculation on the back of this page)		**11**	

Fixed Expenses Excluded From 14 Percent Limitation

12 Rent – Bingo location, including furniture, fixtures, equipment, repairs, maintenance, and janitorial services if included in lease agreement	**12**	
13 Purchases of bingo equipment (including disposable bingo paper)	**13**	
14 Cost of utilities for bingo occasions if **not** a part of the lease agreement	**14**	
15 Bingo license fees	**15**	
16 Total fixed expenses (total lines 12 through 15)	**16**	
17 Purchases of bingo supplies (daubers, glue sticks, tape, etc.) (see instructions)	**17**	
18 Bingo taxes	**18**	
19 Total bingo prizes and expenses (total of lines 2d, 11, and 16 through 18)	**19**	
20 Net bingo profit (line 1d minus line 19)	**20**	

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

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

Instructions

When and Where to File. Quarterly reports must be filed with the Nebraska Department of Revenue (Department) within 30 days after the end of each calendar quarter (July - September, October - December, January - March), even though bingo may only have been conducted during part of the quarterly reporting period. An annual report for the period July 1 - June 30 must be completed and filed with the Department in lieu of a quarterly report for the period April - June. The annual report must be filed with the Department by August 15.

Reporting Period. The quarterly/annual report is to cover the organization's bingo activities during the quarter/year. 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

Accounting Method. The quarterly/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 from the conduct of bingo (for example, receipts from the sale or rental of bingo paper, bingo card monitoring devices, admissions, and the value of bingo paper purchased with coupons awarded as bingo prizes or promotional prizes).

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

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

Line 2. Enter the actual cost of all prizes paid on this line. Do not include the fair market value of coupons redeemable for bingo paper awarded as bingo prizes (which are shown on line 3b).

Line 3a. Enter the value of donated prizes awarded at the bingo occasions. The value of donated prizes is based upon the fair market retail value of the prizes.

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

Variable Expenses

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

Line 5. Enter the gross compensation paid to the 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 amount of any adjustments of bingo receipts.

Line 8a. Enter the cost of advertising and promotional prizes awarded at the bingo occasions. Do not include the fair market value (selling price) of coupons redeemable for bingo paper awarded as promotional prizes (which are shown on line 8b).

Line 8b. Enter the cost of the promotional prizes.

Line 9. Enter the cost of building repairs and maintenance expenses that are not included in the lease agreement.

Line 10. Enter the other variable bingo expenses and attach an itemized list (for example, bank service charges, bad checks).

Fixed Expenses

Line 12. Enter the rental payments included in the lease agreement(s).

Line 13. Enter the cost of all bingo equipment purchased including disposable bingo paper and electronic bingo card monitoring devices.

Line 17. Enter the cost of bingo supplies purchased for resale. If the organization gives away bingo supplies for promotional prizes, the cost of those supplies must be recorded on line 8a. 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 8a. **Example.** If daubers are purchased for $1.00 and sold for $1.25, enter $1.00 on line 17; if daubers are purchased for $1.00 and given away, enter $1.00 on line 8a; or if daubers are purchased for $1.00 and sold for $0.75, enter $0.75 on line 17 and $0.25 on line 8a.

Authorized Signatures. The 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 (line 11 minus line 8b) $ _____ = . _____ **This amount is not to exceed 14% (.14).**

Bingo gross receipts (line 1a) $

Pickle Card Funds Available for Transfer From the Pickle Card Checking Account to the Bingo Checking Account

The amount of gross proceeds from the sale of pickle cards at the bingo occasions (see **(a)** below) divided by the total of pickle card gross proceeds and bingo gross receipts (see **(b)** below) equals the percentage of gross proceeds from pickle cards sold at the bingo occasions (see **(c)** below).

The percentage of gross proceeds from pickle cards sold at the bingo occasions (see **(c)** below) multiplied by the total of the fixed and variable expenses (see **(d)** below) equals the maximum amount the organization can transfer from the pickle card checking account to the bingo checking account (see **(e)** below) for payment of expenses at the bingo occasion.

Prior Year	**Total Gross**		**Percentage of Total Gross**		**Your Organization's Actual Numbers**	
Bingo gross receipts	$500,000		40%		$	%
Pickle card gross proceeds	750,000	**(a)**	60%	**(c)**		%
Total gross	$1,250,000	**(b)**	100%		$	%
Current Year						
Total fixed expenses (line 16, Form 35C [page 1])	$50,000				$	
Total variable expenses (line 11, Form 35C [page 1])	60,000				$	
Total fixed and variable expenses	$110,000	**(d)**				
Percentage of pickle card gross proceeds	60%	**(c)**	[$750,000 **(a)** divided by $1,250,000 **(b)**]		%	
Amount of pickle card funds available for transfer to the bingo bank account for payment of expenses	$66,000	**(e)**	[$110,000 **(d)** multiplied by 60%]		$	

EXAMPLE

If pickle card funds are not transferred to the bingo checking account, you need not make this computation.

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Nebraska Schedule I — Lawful Purpose Disbursements and Bank Account Information

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

FORM 35C
Schedule I
Page 2

Organization's Name on Form 35C

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 beginning date: _____	**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 ending date: _____ (line 9 minus line 10)	**11**			

12 Beginning bingo cash and checks on-hand (do **not** include balance on line 6)	**12**	
13 Ending bingo cash and checks on-hand (do **not** include balance on line 11)	**13**	
14 Amount of deposits that were not bingo receipts (see instructions) **(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

Complete Part A to report lawful purpose disbursements. 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 used.

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 account number and 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.

If money is transferred from the pickle card checking account to the bingo checking account, complete page 4 computation using the instructions on the Nebraska Bingo Quarterly/Annual Report, Form 35C (page 1).

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) . . . .

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Nebraska Schedule II — Bingo Gross Receipts Analysis

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

FORM 35C
Schedule II
Page 3

Organization's Name on Form 35C

Nebraska ID Number
35 —

Sale of Disposable Bingo Paper For Class II Licensees

for the reporting period_____through_____.

- **Use number of books or singles-DO NOT list cases, boxes, or sets.**
- **See Instructions on reverse side and attach additional sheets, if necessary.**

(A) Description of Disposable Paper	(B) Inventory at Beginning of Period	(C) Purchases for Period	(D) Inventory at End of Period	(E) Number of Books or Singles Sold (Col. B plus Col. C minus Col. D)	(F) Sale Price of Paper	(G) Calculated Gross Receipts (Col. E multiplied by Col. F)
Books						
Singles-Color						

1 Calculated bingo paper gross receipts (total of column G)	**1**	
2 Value of sales returns or defective paper	**2**	
3 Net bingo paper gross receipts (line 1 minus line 2)	**3**	
4 Admissions for bingo and rental of bingo card monitoring devices	**4**	
5 Other gross receipts from bingo (attach explanation)	**5**	

Bingo Card Monitoring Devices

Attach quarterly summary printout.

Type of Device	Cards Sold		Gross Receipts
6		**6**	
7 Total gross receipts (total of lines 3 through 6). For reconciliation purposes only		**7**	

Instructions

Specific Instructions

Column A. For 75-number bingo, enter number of faces and sheets to a book (examples are 6 on 13 up, 18 on 13 up, and 9 on 21 up). Enter number of faces **and** color of singles used for Early Bird, Special, Jackpot, and instant bingo cards, etc. (examples are 3 on blue, 1 on orange, and 9 on white).

For 90-number bingo, enter triple, double, single for books. Enter triple or single and color of singles used for Early Birds, Specials, Jackpot, Triangle, instant bingo cards, etc.

Column B. Use prior quarter's ending inventory as this quarter's beginning inventory.

Column C. Units purchased as per distributor invoices.

Column D. Inventory as of midnight on the last day of quarter.

Column E. Beginning inventory plus purchases minus ending inventory.

Column G. Number of units sold multiplied by sales price.

Bingo Card Monitoring Devices. If your organization uses any type of bingo card monitoring device, the following information **must** be provided:

1. Type of device. Please include the device name and manufacturer.
2. The total number of bingo faces sold (for example, one face is one complete square of 25 numbers or 24 numbers and a free space).
3. The gross receipts from the sale of bingo cards used with monitoring devices.
4. A quarterly printout, from the site system of the organization, summarizing the number of packages sold and the price per each type of package for the quarter, as well as any rental income received from bingo players for the use of any bingo card monitoring device which is reflected on line 4, Nebraska Schedule II (page 3) and as part of taxable bingo gross receipts on line 1, Form 35C (page 1).