



NEBRASKA SCHEDULE I — County/City Lottery Activity Report

FORM 51C
Schedule I

Attach to Form 51C.

Name as Shown on Form 51C

Nebraska ID Number

Tax Period

Method of Accounting

☐ Cash

☐ Accrual

☐ Other

INCOME AND PRIZES (From Monthly Summary Reports or Similar Record)

5 Gross proceeds from lottery (Enter on line 1 of Form 51C)	5	00
6 Prizes	6	
7 Prize percentage paid (line 6 divided by line 5)	7	%

EXPENSES/DISBURSEMENTS

8 Lottery operator commissions	8	
9 Other expenses/disbursements Itemization of line 9:		
Subtotal of line 9:	9	
10 Total expenses/disbursements (line 8 plus line 9)	10	
11 Percentage of expenses/disbursements (line 10 divided by line 5)	11	%
12 State lottery taxes	12	
13 License fees	13	
14 Audit and legal fees	14	
15 Transfers for community betterment	15	

DISBURSEMENTS FOR COMMUNITY BETTERMENT

16 Community betterment expenditures Itemization of line 16:		
Subtotal of line 16:	16	

INSTRUCTIONS

WHO MUST FILE. Every county, city, or village licensed to conduct lottery activity must file the Nebraska Schedule I – County/City Lottery Activity Report. A report is required for every tax period, or portion of a tax period, that a county, city, or village is licensed to conduct lottery activity.

METHOD OF ACCOUNTING.

Cash Method

- Sales are recorded as income when payment is received by the seller.
- Purchases are recorded as expenses when payment is made to the vendor.

Accrual Method

- Sales are recorded as income when the sale occurs regardless of when payment is received.
- Purchases are recorded as expenses when incurred regardless of when payment is made.

WHEN AND WHERE TO FILE. This report must accompany the [Nebraska County/City Lottery Tax Return, Form 51C](#), which is to be filed with the Nebraska Department of Revenue on or before the 30th of the month following the end of the tax period covered by the return.

SPECIFIC INSTRUCTIONS

LINE 5. Enter the gross proceeds of the lottery activity without any reduction for prizes, discounts, taxes, or expenses. Include the value of any free tickets or plays used. This information may be obtained from the monthly summary reports generated by the computerized keno system or similar record maintained by the lottery operator.

Enter on line 1 of Form 51C.

LINE 6. Enter the total lottery prizes paid. This information may be obtained from the monthly summary reports generated by the computerized keno system or similar record maintained by the lottery operator.

LINE 8. Enter the amount of lottery operator commissions paid or incurred by the county, city, or village.

LINE 9. Enter the amount of any other county/city lottery expenses paid or incurred by the county, city, or village. This includes all costs associated with the purchasing, printing, or manufacturing of any item to be used or distributed in the lottery activity, all office or clerical expenses connected with the lottery activity, and all salaries of persons employed to operate the lottery activity. Do not include state lottery taxes, license fees, and audit and legal fees included in lines 12, 13, and 14.

LINE 12. Enter the amount of state lottery taxes paid or incurred by the county, city, or village. Do not include any federal or local taxes.

LINE 13. Enter the amount of state license fees paid or incurred by the county, city, or village. Do not include any federal or local fees.

LINES 14. Enter the amount of audit and legal fees paid or incurred by the county, city, or village. Audit and legal fees include all expenses related to: (a) governmental organization of the lottery; (b) government maintenance, monitoring, and examination of lottery records; and (c) enforcement, regulatory, administrative, investigative, and litigation functions undertaken by government. This should not include the expenses of the actual conduct of the game.

LINE 15. Enter the amount of any transfers from the keno operations bank account to the county, city, or village community betterment account (share of profits realized by county, city, or village).

LINE 16. Enter the amount of disbursements by the county, city, or village for community betterment purposes. Itemize each disbursement by amount and a description of the item or activity funded.