

Form 990

OMB No 1545-0047

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2003

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2003 calendar year, or tax year beginning, and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: NEBRASKA APPLESEED CENTER FOR LAW
Number and street (or P O box if mail is not delivered to street address): 941 O STREET
Room/suite: 105
City or town, state or country, and ZIP + 4: LINCOLN NE 68508-3626

D Employer ID number: 47-0798343
E Telephone number: 402-438-8853
F Accounting method: [X] Accrual [ ] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? [ ] Yes [ ] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [ ] No
I Group Exemption Number
M Check [ ] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Website: www.neappleseed.org

J Organization type (check only one) [X] 501(c) ( 3 ) < (insert no) [ ] 4947(a)(1) or [ ] 527

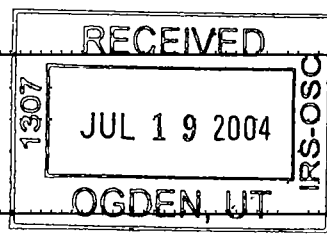
K Check here [ ] if the organization's gross receipts are normally not more than \$25,000
The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 768,703

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, and Total. Includes sections for Contributions, Program Service Revenue, Other Investment Income, Gross Amount from Sales of Assets, Special Events, and Expenses.

SCANNED JUL 23 04



Handwritten initials: S-10

Handwritten initials: 22

**Part II Statement of**

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations

**Functional Expenses**

and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____ )	22			
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc	25	57,330	51,597	5,160
26	Other salaries and wages	26	217,055	158,941	55,100
27	Pension plan contributions	27			
28	Other employee benefits	28	38,525	29,670	8,855
29	Payroll taxes	29	21,470	16,430	4,757
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	4,175	696	3,478
34	Telephone	34	5,663	947	4,716
35	Postage and shipping	35	1,905	313	1,592
36	Occupancy	36	16,045	900	15,145
37	Equipment rental and maintenance	37			
38	Printing and publications	38	5,285	760	4,525
39	Travel	39	10,974	8,658	2,057
40	Conferences, conventions, and meetings	40	7,346	4,397	2,949
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	2,598		2,598
43	Other expenses not covered above (itemize): a	43a			
	b See Statement 3	43b	67,857	8,172	58,816
	c	43c			
	d	43d			
	e	43e			
44	<b>Total functional expenses</b> (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	456,228	281,481	169,748

Joint Costs. Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_,

(iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 25 of the instructions.)

What is the organization's primary exempt purpose?

▶ See Statement 4

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a	PROJECT FAIR PLAY - Protecting and promoting the rights of Nebraska's poor during these times of great change to public assistance programs due to welfare reform (Grants and allocations \$ _____ )	137,926
b	PROJECT EQUAL ACCESS - Ensuring equal justice for all by improving access to the legal system for low and moderate income Nebraskans. (Grants and allocations \$ _____ )	84,444
c	See Statement 5 (Grants and allocations \$ _____ )	59,111
d	 (Grants and allocations \$ _____ )	
e	Other program services (attach schedule) (Grants and allocations \$ _____ )	
f	<b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	281,481

**Part IV. Balance Sheets** (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A)		(B)	
		Beginning of year		End of year	
45	Cash-non-interest-bearing	17,062	45	58,645	
46	Savings and temporary cash investments	95,689	46	223,063	
47a	Accounts receivable	7,003			
b	Less: allowance for doubtful accounts		47c	7,003	
48a	Pledges receivable				
b	Less: allowance for doubtful accounts		48c		
49	Grants receivable		49	79,250	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
51a	Other notes and loans receivable (attach schedule)				
b	Less: allowance for doubtful accounts		51c		
52	Inventories for sale or use		52		
53	Prepaid expenses and deferred charges		53		
54	Investments-securities <b>See Stmt 6</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	49,363	54	126,086	
55a	Investments-land, buildings, and equipment: basis				
b	Less: accumulated depreciation (attach schedule)		55c		
56	Investments-other (attach schedule)	49,128	56		
57a	Land, buildings, and equipment: basis	13,745			
b	Less: accumulated depreciation (attach schedule) <b>See Stmt 7</b>	6,325	57c	7,420	
58	Other assets (describe )		58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	222,958	59	501,467	
60	Accounts payable and accrued expenses	2,562	60	20	
61	Grants payable		61		
62	Deferred revenue		62		
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
64a	Tax-exempt bond liabilities (attach schedule)		64a		
b	Mortgages and other notes payable (attach schedule)		64b		
65	Other liabilities (describe <b>See Stmt 8</b> )	6,659	65	2,254	
66	<b>Total liabilities</b> (add lines 60 through 65)	9,221	66	2,274	
<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
67	Unrestricted	53,583	67	309,789	
68	Temporarily restricted	50,000	68	79,250	
69	Permanently restricted	110,154	69	110,154	
<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.					
70	Capital stock, trust principal, or current funds		70		
71	Paid-in or capital surplus, or land, building, and equipment fund		71		
72	Retained earnings, endowment, accumulated income, or other funds		72		
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)	213,737	73	499,193	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	222,958	74	501,467	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



Part VI Other Information (See page 28 of the instructions.)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	83b
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	85a
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	85b
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0 ; section 4912 <input type="checkbox"/> 0 ; section 4955 <input type="checkbox"/> 0		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <input type="checkbox"/> None		
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions)	90b	15
91	The books are in care of <input type="checkbox"/> ANDREA COLLINS Located at <input type="checkbox"/> 941 "O" ST., LINCOLN, NE	Telephone no <input type="checkbox"/> 402-438-8853 ZIP + 4 <input type="checkbox"/> 68508	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

	Unrelated business income		Excluded by sec 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note:</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue:					
a <b>FELLOWSHIP</b>			41	22,667	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,117	
96 Dividends and interest from securities			14	4,917	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					-1,700
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b <b>CONTRACT REVENUE</b>			1	10,000	
c <b>PAYROLL PENALTIES ABATEMENT</b>			41	974	
d <b>REIMBURSEMENTS</b>			41	22,049	
e					
104 Subtotal (add columns (B), (D), and (E))		0		61,724	-1,700
105 Total (add line 104, columns (B), (D), and (E))					60,024

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
•	
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

*[Signature]* | 7-12-04  
 Executive Director | Date

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

OMB No 1545-0047

**2003**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

**NEBRASKA APPLESEED CENTER FOR LAW**

**47-0798343**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee ben plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 ▶

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$ 50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2003

**Part III. Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>325</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expiration if more than \$1,000)?	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments )	3a	X
<b>3b</b> Do you have a section 403(b) annuity plan for your employees?	3b	X
<b>4</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box )

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 ) Use cash method of accounting.

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants See line 28 )	250,026	457,062	110,330	242,148	1,059,566
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	32,500	10,833			43,333
18 Gross income from interest, dividends, amounts received from payment on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5,845	3,410	10,241	694	20,190
19 Net income from unrelated business activities not included in line 18	3,662	-303			3,359
20 Tax revenues levied for the organization's benefits and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets Stmt 9	16,388	3,324	12,796	20,702	53,210
23 Total of lines 15 through 22	308,421	474,326	133,367	263,544	1,179,658
24 Line 23 minus line 17	275,921	463,493	133,367	263,544	1,136,325
25 Enter 1% of line 23	3,084	4,743	1,334	2,635	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts	26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	
d Add Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____	26d	
e Public support (line 26c minus line 26d total)	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2002) _____ (2001) _____ (2000) _____ (1999) _____		
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. (2002) _____ (2001) _____ (2000) _____ (1999) _____		
c Add: Amounts from column (e) for lines: 15 <u>1,059,566</u> 16 _____ 17 <u>43,333</u> 20 _____ 21 _____	27c	1,102,899
d Add: Line 27a total _____ and line 27b total _____	27d	
e Public support (line 27c total minus line 27d total)	27e	1,102,899
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)	27f	1,179,658
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	93.4931%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	1.7115%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d		
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check  **a** if the organization belongs to an affiliated group      Check  **b** if you checked "a" and "limited control" provisions apply.

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	<b>325</b>
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	<b>325</b>
<b>39</b> Other exempt purpose expenditures	<b>39</b>	<b>455,601</b>
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	<b>455,926</b>
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table-		
<b>If the amount on line 40 is-</b>		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
<b>The lobbying nontaxable amount is-</b>		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	<b>22,796</b>
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	<b>0</b>
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	<b>0</b>

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>45</b> Lobbying nontaxable amount	<b>91,185</b>	<b>80,265</b>	<b>50,654</b>	<b>39,979</b>	<b>262,083</b>
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					<b>393,125</b>
<b>47</b> Total lobbying expenditures	<b>325</b>	<b>450</b>	<b>250</b>	<b>100</b>	<b>1,125</b>
<b>48</b> Grassroots nontaxable amount	<b>22,796</b>	<b>20,066</b>	<b>12,664</b>	<b>9,995</b>	<b>65,521</b>
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					<b>98,282</b>
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities



**Federal Statements****Form 990, Part I, Line 1a - Direct Public Support**

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
CONTRIBUTIONS	\$ 25,548	\$	\$ 25,548
Other Contributions	490,000		490,000
Total	<u>\$ 515,548</u>	<u>\$ 0</u>	<u>\$ 515,548</u>

**Form 990, Part I, Line 1c - Government Contributions**

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
Other Contributions	\$ 142,303	\$	\$ 142,303
Total	<u>\$ 142,303</u>	<u>\$ 0</u>	<u>\$ 142,303</u>

**Federal Statements**

**Statement 1 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Securities**

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
SALE OF PARTNERSHIP	Purchase				\$ 49,128	\$ 50,828	\$	-1,700
Total					\$ 49,128	\$ 50,828	0	-1,700

### Federal Statements

#### Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
Net unrealized gains on investments	\$ 23,809
Total	\$ 23,809

**Federal Statements****Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
<b>Expenses</b>				
BANK SERVICE CHARGE	1,117		1,117	
PROFESSIONAL FEES	42,313		42,313	
PROGRAM EXPENSE	509	509		
PROGRAM EXPENSE	312	312		
PROGRAM EXPENSE	218	218		
LIBRARY	156	59	97	
LIBRARY	36	36		
LIBRARY	25	25		
LITIGATION	799	799		
LITIGATION	489	489		
LITIGATION	342	342		
REPAIRS & MAINT	506		506	
MEALS & ENTERTAINMENT	823		823	
EDUCATION	1,200		1,200	
DUES & SUBSCRIPTIONS	3,595	1,782	1,752	61
DUES & SUBSCRIPTIONS	1,091	1,091		
DUES & SUBSCRIPTIONS	764	764		
EQUIPMENT	991		991	
INSURANCE	8,407		8,407	
INTERNET	559	559		
INTERNET	342	342		
INTERNET	240	240		
INVESTMENT EXP	306		306	
FED INCOME TAX	605		605	
LOBBYING	261	61	200	
LOBBYING	38	38		
LOBBYING	26	26		
FUNDRAISING	803			803
MISCELLANEOUS	739	235	499	5
MISCELLANEOUS	144	144		
MISCELLANEOUS	101	101		
<b>Total</b>	<b>\$ 67,857</b>	<b>\$ 8,172</b>	<b>\$ 58,816</b>	<b>\$ 869</b>

**Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose**

A LAW PROJECT DEDICATED TO PURSUING EQUAL JUSTICE FOR ALL, BY PROVIDING AN EFFECTIVE VOICE FOR INDIVIDUALS AND GROUPS WITH LITTLE OR NO ACCESS TO ECONOMIC AND POLITICAL POWER. NEBRASKA APPLESEED JOINS THE SKILLS OF LAWYERS WITH OTHER PROFESSIONS, INDIVIDUALS, AND GROUPS TO DEVELOP LASTING PUBLIC INTEREST SOLUTIONS THROUGH MULTI-DISCIPLINARY STRATEGIES - EDUCATION, NEGOTIATION, RESEARCH, ANALYSIS, LEGISLATION, LITIGATION, AND OTHER ADVOCACY.

**Statement 5 - Form 990, Part III, Line c - Statement of Program Service Accomplishments**

PROJECT QUALITY OF LIFE - Helping to meet the legal, social, and public policy needs of "new immigrants" who have moved to Nebraska in greatly increasing numbers to work in meatpacking and processing plants and live in mostly rural Nebraska communities

**Federal Statements****Statement 6 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
Corporate Stock	45,702	110,219	Market
Corporate Bonds	3,661	15,867	Market
	<u>49,363</u>	<u>126,086</u>	

**Statement 7 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
Equipment	\$ 11,150	\$ 3,727	\$ 13,745	\$ 6,325
Total	<u>\$ 11,150</u>	<u>\$ 3,727</u>	<u>\$ 13,745</u>	<u>\$ 6,325</u>

**Statement 8 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Tax penalty payable	\$ 6,659	\$
Payroll liabilities		2,254
Total	<u>\$ 6,659</u>	<u>\$ 2,254</u>

**Federal Statements****Statement 9 - Schedule A, Part IV-A, Line 22 - Other Income**

<u>Description</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
CONTRACT INCOME	\$ 1,250	\$ 3,324	\$ 3,319	\$ 22,107
UNREALIZED GAIN OR LOSS			8,986	-1,405
OTHER	15,138		491	
Total	<u>\$ 16,388</u>	<u>\$ 3,324</u>	<u>\$ 12,796</u>	<u>\$ 20,702</u>

Part 2 line 42  
Part 4 line 55b  
57b

03/19/2004 8:29 PM  
Page 1

**Tax Asset Detail 1/01/03 - 12/31/03**

N14 Nebraska Appleseed  
47-0798343  
FYE: 12/31/2003

Asset #	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Sec 168(k) Am't	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
1	Compac Monitor	6/14/99	243.79	0.00	0.00	174.72	48.76	223.48	20.31	S/L	5.0
2	Toshiba Laptop	8/31/99	1,278.00	0.00	0.00	873.30	255.60	1,128.90	149.10	S/L	5.0
3	Aptiva & Scanner	1/06/99	1,240.68	0.00	0.00	806.45	248.14	1,054.59	186.09	S/L	5.0
4	Laptop Dell Computer	1/25/01	1,678.45	0.00	0.00	671.38	335.69	1,007.07	671.38	S/L	5.0
5	Desk Chairs	8/07/01	234.26	0.00	0.00	47.41	33.47	80.88	153.38	S/L	7.0
6	Desk chairs & pads	8/13/01	203.90	0.00	0.00	41.27	29.13	70.40	133.50	S/L	7.0
7	Dell Computer	9/24/01	956.37	0.00	0.00	255.03	191.27	446.30	510.07	S/L	5.0
8	Dell Server	12/14/01	903.13	0.00	0.00	195.68	180.63	376.31	526.82	S/L	5.0
9	Dell Computer	12/14/01	993.66	0.00	0.00	215.29	198.73	414.02	579.64	S/L	5.0
10	Dell Dimension 4300	2/23/02	1,029.86	0.00	0.00	171.64	205.97	377.61	652.25	S/L	5.0
11	Desk & Chair	4/08/02	368.45	0.00	0.00	39.48	52.64	92.12	276.33	S/L	7.0
12	Milo's Laptop	5/23/02	2,019.26	0.00	0.00	235.58	403.85	639.43	1,379.83	S/L	5.0
13	Laptop	1/07/03	1,099.98	0.00c	0.00	0.00	220.00	220.00	879.98	S/L	5.0
14	Hard Drive Backup	1/21/03	256.80	0.00c	0.00	0.00	47.08	47.08	209.72	S/L	5.0
15	3 Line Phone	2/10/03	171.18	0.00c	0.00	0.00	22.42	22.42	148.76	S/L	7.0
16	CPUS	5/22/03	1,067.88	0.00c	0.00	0.00	124.59	124.59	943.29	S/L	5.0
<b>Grand Total</b>			<b>13,745.65</b>	<b>0.00c</b>	<b>0.00</b>	<b>3,727.23</b>	<b>2,597.97</b>	<b>6,325.20</b>	<b>7,420.45</b>		

**Fritz Cassman**

Abrahams, Kaslow & Cassman  
8712 West Dodge Road  
Suite 300  
Omaha, NE 68114  
**Bus. Phone:** (402) 392-1250  
**Bus. Fax:** (402) 392-0816  
fcassman@akclaw.com

**Terry Ferguson, *President***

Fraser, Stryker, Vaughn, Olson,  
Boyer & Bloch  
500 Energy Plaza  
409 S. 17th St.  
Omaha, NE 68102  
**Bus. Phone:** (402) 978-5309  
**Bus. Fax:** (402) 978-5200  
Home: (402) 553-4072  
Home Fax: (402) 553-2148  
tferguson@fraserstryker.com

**Herb Friedman, *Vice President & Treasurer***

Friedman Law Offices  
P.O. Box 82009  
Lincoln, NE 68501  
**Bus. Phone:** (402) 476-1093  
**Bus. Fax:** (420) 476-8364  
hfriedman@friedmanlaw.com

**Lourdes Gouveia, *Secretary***

UNO Department of Sociology  
5404 Grant St.  
Omaha, NE 68104  
**Bus. Phone:** (402) 554-3358  
**Bus. Fax:** (402) 554-3786  
lourdes@unomaha.edu  
**Home Phone:** (402) 558-1402  
**Cell:** (402) 672-5707

Events Committee

Ferguson  
Spire  
Wolfson

Investment Committee:

Ferguson  
Friedman  
Krutter  
Wolfson

**Vard Johnson**

Broom, Johnson & Clarkson  
1722 St. Mary's Ave., Suite 310  
Omaha, NE 68102  
**Bus. Phone:** (402) 346-8323  
**Bus. Fax:** (402) 346-5426  
vardj@qwest.net

**Forrest Krutter**

Berkshire Hathaway Group  
4016 Farnam St.  
Omaha, NE 68131  
**Bus. Phone:** (402) 536-3214  
**Bus. Fax:** (402) 536-3265  
forrestkru@aol.com

**Allen Overcash**

Woods & Aitken  
301 S. 13th St., #500  
Lincoln, NE 68507  
**Bus. Phone:** (402) 437-8508  
**Bus. Fax:**  
aovercash@woodsaitken.com

**Rod Rehm**

Rehm & Bennett Law Firm  
3701 Union Dr., Ste. 200  
Lincoln, NE 68516  
**Bus. Phone:** (402) 474-2300  
**Bus. Fax:** (402) 420-1508  
rodrehm@rehmlaw.com  
**Home Phone:** (402) 423-1834

**Herb Schimek**

Nebraska State Education  
Association  
2321 Camelot Ct.  
Lincoln, NE 68512  
**Bus. Phone:** (402) 475-7611  
**Bus. Fax:** (402) 475-2630  
hschimek@nsea.org  
**Home Phone:** (402) 423-0262

**Elaine Spire**

9762 Lafayette Plaza  
Omaha, NE 68114  
espire@aol.com  
**Home Phone:** (402) 932-9543

**Bob Wolfson**

Plains States Anti-Defamation  
League  
333 S. 132nd  
Omaha, NE 68154  
**Bus. Phone:** (402) 333-1303  
**Bus. Fax:** (402) 333-5497  
Bob912@aol.com

---

**D. Milo Mumgaard, *Exec Dir.***

Nebraska Appleseed Center for  
Law in the Public Interest  
941 O Street, Suite 105  
Lincoln, NE 68508  
**Bus. Phone:** (402) 438-8853  
**Bus. Fax:** (402) 438-0263  
mmumgaard@neappleseed.org  
**Home Phone:** (402) 438-1732

---

**Jon Cuneo, *Appleseed Fdn Liaison***

Cuneo Law Group P.C.  
317 Massachusetts Ave, NE, Ste  
300  
Washington, DC 20002  
**Bus. Phone:** (202) 789-3960  
**Bus. Fax:** (202) 789-1813  
jwcuneo@aol.com

**Linda Singer, *Exec Dir***

Appleseed Foundation  
727 15th Street, NW  
11th Floor  
Washington, DC 20005  
**Bus. Phone:** (202) 347-7960  
**Bus. Fax:** (202) 347-7961  
lsinger@appleseeds.net

*As of December 2003*

Form **8868**  
(December 2000)  
Department of the Treasury  
Internal Revenue Service

### Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Form 8868.

#### Part I Automatic 3-Month Extension of Time- Only submit original (no copies needed)

**Note:** Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print  File by the due date for filing your return See instructions	Name of Exempt Organization <b>NEBRASKA APPLESEED CENTER FOR LAW</b>	Employer Identification number <b>47-0798343</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>941 O STREET 105</b>	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. <b>LINCOLN NE 68508-3626</b>	

Check type of return to be filed (file a separate application for each return):

- |                                              |                                                                   |                                    |
|----------------------------------------------|-------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 8/16/04 to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year 2003 or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

2 If this tax year is for less than 12 months, check reason.  Initial return  Final return  Change in accounting period

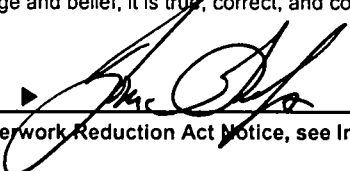
3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ \_\_\_\_\_

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ \_\_\_\_\_

#### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶  Title ▶ CRA Date ▶ 5/11/04

For Paperwork Reduction Act Notice, see Instruction Form 8868 (12-2000)

FILE COPY