

Form **990**

Department of the Treasury  
Internal Revenue Service

# 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)

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

OMB No 1545-0047

**2004**

Open to Public Inspection

**A** For the 2004 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  
**LEGAL AID OF NORTH CAROLINA, INC.**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**P.O. BOX 26087**

City or town, state or country, and ZIP + 4  
**RALEIGH NC 27611-6087**

**D** Employer identification no.  
**31-1784161**

**E** Telephone number

**F** Accounting method:  Cash  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).

**G** Website: **www.legalaidnc.org**

**J** Organization type (check only one)  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.

H and I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates **▶**

**H(c)** Are all affiliates included?  Yes  No (If "No," att a list See instr)

**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)

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **▶ 15,139,899**

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

<b>1</b>	Contributions, gifts, grants, and similar amounts received				
<b>a</b>	Direct public support	<b>1a</b>	<b>560,058</b>		
<b>b</b>	Indirect public support	<b>1b</b>			
<b>c</b>	Government contributions (grants)	<b>1c</b>	<b>13,987,009</b>		
<b>d</b>	<b>Total</b> (add lines 1a through 1c) (cash \$ <b>14,547,067</b> noncash \$ )	<b>1d</b>		<b>14,547,067</b>	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		<b>248,948</b>	
<b>3</b>	Membership dues and assessments	<b>3</b>			
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>		<b>87,234</b>	
<b>5</b>	Dividends and interest from securities	<b>5</b>			
<b>6a</b>	Gross rents	<b>6a</b>			
<b>b</b>	Less rental expenses	<b>6b</b>			
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b>	Other investment income (describe )	<b>7</b>			
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
<b>b</b>	Less cost or other basis and sales expenses	<b>8a</b>			
<b>c</b>	Gain on (loss) (attach schedule)	<b>8b</b>			
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>			
<b>8d</b>					
<b>9</b>	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
<b>a</b>	Gross revenue (not including \$ of contributions reported on line 1a)	<b>9a</b>			
<b>b</b>	Less direct expenses other than fundraising expenses	<b>9b</b>			
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>			
<b>b</b>	Less cost of goods sold	<b>10b</b>			
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>		<b>256,650</b>	
<b>12</b>	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		<b>15,139,899</b>	
<b>E</b>	<b>Expenses</b>				
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>		<b>13,788,200</b>	
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>		<b>1,544,224</b>	
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>			
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>			
<b>17</b>	<b>Total expenses</b> (add lines 16 and 44, column (A))	<b>17</b>		<b>15,332,424</b>	
<b>A</b>	<b>Assets</b>				
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>		<b>-192,525</b>	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		<b>2,819,119</b>	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>			
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		<b>2,626,594</b>	

RECEIVED NOV 4 1 2005

9B-14

17

**Part II Statement of Functional Expenses**

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations 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	322,000	294,469	27,531	
26	Other salaries and wages	26	8,254,087	7,548,251	705,836	
27	Pension plan contributions	27	505,492	452,668	52,824	
28	Other employee benefits	28	1,920,511	1,719,888	200,623	
29	Payroll taxes	29	611,421	547,528	63,893	
30	Professional fundraising fees	30				
31	Accounting fees	31	84,801	496	84,305	
32	Legal fees	32				
33	Supplies	33	258,186	222,955	35,231	
34	Telephone	34	332,069	326,470	5,599	
35	Postage and shipping	35				
36	Occupancy	36	856,363	801,963	54,400	
37	Equipment rental and maintenance	37	167,472	159,130	8,342	
38	Printing and publications	38				
39	Travel	39	191,084	168,822	22,262	
40	Conferences, conventions, and meetings	40				
41	Interest	41	47,329	47,329		
42	Depreciation, depletion, etc (attach schedule)	42	293,491	173,068	120,423	
43	Other expenses not covered above (itemize) a	43a				
	b See Statement 1	43b	1,488,118	1,325,163	162,955	
	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	15,332,424	13,788,200	1,544,224	0

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?

**LEGAL SERVICES**

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	<b>LEGAL AID OF NORTH CAROLINA MAINTAINS A STATEWIDE ORGANIZATION TO PROVIDE LEGAL SERVICES TO INDIGENT PEOPLE IN NORTH CAROLINA.</b>	(Grants and allocations \$ _____ )	13,788,200
b		(Grants and allocations \$ _____ )	
c		(Grants and allocations \$ _____ )	
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)		13,788,200

**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	1,701,854	45	1,657,075	
46	Savings and temporary cash investments		46		
47a	Accounts receivable				
b	Less: allowance for doubtful accounts		47c		
48a	Pledges receivable				
b	Less: allowance for doubtful accounts		48c		
49	Grants receivable	625,674	49	887,542	
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	33,035	53	44,420	
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54		
55a	Investments-land, buildings, and equipment: basis				
b	Less: accumulated depreciation (attach schedule)		55c		
56	Investments-other (attach schedule)		56		
57a	Land, buildings, and equipment: basis	4,321,941			
b	Less: accumulated depreciation (attach schedule) <b>See Statement 2</b>	2,242,144	57c	2,079,797	
58	Other assets (describe <b>See Statement 3</b> )	242,946	58	246,366	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	4,791,532	59	4,915,200	
60	Accounts payable and accrued expenses	365,734	60	100,358	
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) <b>See Worksheet</b>	569,388	64b	965,473	
65	Other liabilities (describe <b>See Statement 4</b> )	1,037,291	65	1,222,775	
66	<b>Total liabilities</b> (add lines 60 through 65)	1,972,413	66	2,288,606	
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
67	Unrestricted	1,004,991	67	1,219,274	
68	Temporarily restricted	1,814,128	68	1,407,320	
69	Permanently restricted		69		
Organizations that do not follow SFAS 117, check here <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)	2,819,119	73	2,626,594	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	4,791,532	74	4,915,200	

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
78b	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
81a	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		
81b	b Did the organization file Form 1120-POL for this year?		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?		X
82b	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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
85b	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	
85c	c Dues, assessments, and similar amounts from members		
85d	d Section 162(e) lobbying and political expenditures		
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	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	
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	b Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		X
89a	501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
89b	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		X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0</u>		
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0</u>		
90a	List the states with which a copy of this return is filed <input checked="" type="checkbox"/> None		
90b	b Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		
91	The books are in care of <input checked="" type="checkbox"/> CHRISTOPHER MARKS Located at <input checked="" type="checkbox"/> RALEIGH, NC		
	Telephone no <input checked="" type="checkbox"/> 919-856-2131 ZIP + 4 <input checked="" type="checkbox"/> 27611		
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 <u>92</u>		

**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>ATTORNEY FEES AWARDED</b>					4,057
b <b>RENTAL INCOME</b>			16	244,891	
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	87,234	
96 Dividends and interest from securities					
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					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b <b>OTHER REVENUE</b>			1	256,650	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))			0	588,775	4,057
105 Total (add line 104, columns (B), (D), and (E))					592,832

**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)
93a	<b>ATTORNEY FEES AWARDED</b>

**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 Sign** 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 of officer: *[Signature]* Date: 11/19/2005

Check if self-employed  Preparer's SSN or PTIN (See Gen. Instr. W)



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

		Yes	No
1	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 ▶ \$ _____ (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.		X
2	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 )		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>See Part V, Form 990</b>	X	
e	Transfer of any part of its income or assets?		X
3a	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 )		X
b	Do you have a section 403(b) annuity plan for your employees?		X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		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 5 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28)	14,631,537	6,181,357			20,812,894
<b>16</b> Membership fees received					0
<b>17</b> 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	240,367	202,740			443,107
<b>18</b> Gross income from interest, dividends, amounts received from payments 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	99,539	54,913			154,452
<b>19</b> Net income from unrelated business activities not included in line 18	9,287	2,980			12,267
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> 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
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	338,660	61,533			400,193
<b>23</b> Total of lines 15 through 22	15,319,390	6,503,523			21,822,913
<b>24</b> Line 23 minus line 17	15,079,023	6,300,783			21,379,806
<b>25</b> Enter 1% of line 23	153,194	65,035			

<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24	▶	26a	427,596
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 2000 through 2003 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	21,379,806
d Add Amounts from column (e) for lines 18 154,452 19 12,267 22 400,193 26b	▶	26d	566,912
e Public support (line 26c minus line 26d total)	▶	26e	20,812,894
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f	97.3484%

**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

(2003)	(2002)	(2001)	(2000)	
				N/A

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

(2003)	(2002)	(2001)	(2000)	
				N/A

c Add: Amounts from column (e) for lines 15 \_\_\_\_\_ 16 \_\_\_\_\_  
17 \_\_\_\_\_ 20 \_\_\_\_\_ 21 \_\_\_\_\_

d Add: Line 27a total _____ and line 27b total _____	▶	27c	
e Public support (line 27c total minus line 27d total)	▶	27d	
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	▶	27e	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	%

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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
<b>29</b> 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?	29		
<b>30</b> 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?	30		
<b>31</b> 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 )	31		
<b>32</b> Does the organization maintain the following			
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
<b>d</b> 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		
<b>33</b> Does the organization discriminate by race in any way with respect to:			
<b>a</b> Students' rights or privileges?	33a		
<b>b</b> Admissions policies?	33b		
<b>c</b> Employment of faculty or administrative staff?	33c		
<b>d</b> Scholarships or other financial assistance?	33d		
<b>e</b> Educational policies?	33e		
<b>f</b> Use of facilities?	33f		
<b>g</b> Athletic programs?	33g		
<b>h</b> Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	34a		
<b>b</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		
<b>35</b> 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) **N/A**

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>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table-		
<b>If the amount on line 40 is-</b> <b>The lobbying nontaxable amount is-</b>		
Not over \$500,000                                      20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000              \$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000              \$175,000 plus 10% of the excess over \$1,000,000	<b>41</b>	
Over \$1,500,000 but not over \$17,000,000              \$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000                                      \$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<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 11 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.

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount

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



**Mortgages and Other Notes Payable**

Forms  
**990 / 990-PF**

**2004**

For calendar year 2004, or tax year beginning , and ending

Name **LEGAL AID OF NORTH CAROLINA, INC.** Employer Identification Number **31-1784161**

**Form 990, Part IV, Line 64b - Additional Information**

Name of lender	Relationship to disqualified person
(1) <b>MAZDA CREDIT CORP</b>	
(2) <b>BB&amp;T</b>	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)		<b>2/01/05</b>	<b>220 PER MONTH</b>	
(2)	<b>640,122</b>	<b>4/28/03</b>	<b>4/30/13</b>	<b>4.250</b>
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) <b>VEHICLE</b>	
(2) <b>RALEIGH OFFICE BUILDING</b>	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	<b>2,640</b>	
(2)	<b>566,748</b>	<b>965,473</b>
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Totals</b>	<b>569,388</b>	<b>965,473</b>

31-1784161

**Federal Statements**

FYE: 12/31/2004

**Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
Expenses				
RECRUITMENT	5,655	5,093	562	
STAFF TRAINING	182,454	143,182	39,272	
LIBRARY MAINTENANCE	133,330	123,128	10,202	
INSURANCE	107,971	100,589	7,382	
DUES & FEES	79,219	73,665	5,554	
LITIGATION	56,769	56,769		
CONTRACT SERVICES	508,483	453,375	55,108	
LOSS ON EQUIPMENT DISPOSAL	6,073		6,073	
OTHER EXPENSE	408,164	369,362	38,802	
RENTAL EXPENSE ALLOCATION				
Total	<u>\$ 1,488,118</u>	<u>\$ 1,325,163</u>	<u>\$ 162,955</u>	<u>\$ 0</u>

31-1784161

**Federal Statements**

FYE: 12/31/2004

**Statement 2 - 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>
PROPERTY AND EQUIPMENT	\$ 4,320,750	\$ 2,132,727	\$ 4,321,941	\$ 2,242,144
Total	<u>\$ 4,320,750</u>	<u>\$ 2,132,727</u>	<u>\$ 4,321,941</u>	<u>\$ 2,242,144</u>

**Statement 3 - Form 990, Part IV, Line 58 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CLIENT ESCROW FUNDS	\$ 46,523	\$ 50,695
OTHER RECEIVABLES	25,659	35,144
DEPOSITS	6,464	17,824
PREPAID EXPENSES	164,300	142,703
Total	<u>\$ 242,946</u>	<u>\$ 246,366</u>

**Statement 4 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CLIENT DEPOSITS	\$ 46,523	\$ 50,695
ACCRUED PAI PAYABLE	28,088	20,947
ACCRUED VACATION	414,413	414,333
OTHER LIABILITIES	548,267	736,800
Total	<u>\$ 1,037,291</u>	<u>\$ 1,222,775</u>

**Federal Statements**

LEGALAID LEGAL AID OF NORTH CAROLINA, INC.

31-1784161

FYE: 12/31/2004

**Statement 5 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees**

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
GEORGE HAUSEN JR.			PRESIDENT	40	92,000	6,440	0
CHRIS MARKS			FINANCE	40	80,000	5,600	0
CELIA PISTOLIS			ADVOCACY	40	75,000	5,250	0
THEODORE FILLETTE			ASST DIRECTO	40	75,000	5,250	0
LEO L ALLISON		EFLAND NC	CHAIRMAN		0	0	0
REID C ADAMS, ESQ		WINSTON-SALEM NC	VICE CHAIR		0	0	0
LETO COPELEY, ESQ		RALEIGH NC	TREASURER		0	0	0
RICHARD E FAY, ESQ		CHARLOTTE NC	SECRETARY		0	0	0
GLENN A BARFIELD, ESQ		GOLDSBORO NC	DIRECTOR		0	0	0
MICHAEL A COLOMBO, ESQ		GREENVILLE NC	DIRECTOR		0	0	0
BURTON CRAIGE, ESQ		RALEIGH NC	DIRECTOR		0	0	0
DAVID DAGGETT, ESQ		WINSTON-SALEM NC	DIRECTOR		0	0	0
SARAH DAVIS		APEX NC	DIRECTOR		0	0	0
WILLIE DAWSON, ESQ		NEW BERN NC	DIRECTOR		0	0	0
MARY FLOWERS		HIGH POINT NC	DIRECTOR		0	0	0
L LYNNETTE FULLER-ANDREWS, ESQ		WINSTON-SALEM NC	DIRECTOR		0	0	0
OLGA ROSA GOMEZ		ROCKY MOUNT NC	DIRECTOR		0	0	0
HADA V HAULSEE, ESQ		WINSTON-SALEM NC	DIRECTOR		0	0	0

**Federal Statements**

**Statement 5 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees**  
(Continued)

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
ALLEN JOHNSON	OXFORD NC		DIRECTOR		0	0	0
NELLIE KEARNEY	HENDERSON NC		DIRECTOR		0	0	0
SCOTT B LEWIS, ESQ	LEXINGTON NC		DIRECTOR		0	0	0
JAMES B MAXWELL, ESQ	DURHAM NC		DIRECTOR		0	0	0
PENDER R MCELROY, ESQ	CHARLOTTE NC		DIRECTOR		0	0	0
PEARL NEALEY	SPINDALE NC		DIRECTOR		0	0	0
RAYMOND E OWENS, JR ESQ	CHARLOTTE NC		DIRECTOR		0	0	0
FRANK G QUEEN, ESQ	WAYNESVILLE NC		DIRECTOR		0	0	0
ROBERT E RIDDLE, ESQ	ASHEVILLE NC		DIRECTOR		0	0	0
RHONDA SHEPHERD	MILLERS CREEK NC		DIRECTOR		0	0	0
SAKEETA TAMEGA SPIVEY	BLADENBORO NC		DIRECTOR		0	0	0
JOHN H VERNON, III ESQ	BURLINGTON NC		DIRECTOR		0	0	0
CHARLES R WARD	LAKE WACCAMAW NC		DIRECTOR		0	0	0
WILLIS E WILLIAMS	JAMESVILLE NC		DIRECTOR		0	0	0

31-1784161

**Federal Statements**

FYE: 12/31/2004

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

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
Other Contributions	\$ 560,058	\$	\$ 560,058
Total	\$ 560,058	\$ 0	\$ 560,058

Form **8868**  
(Rev. December 2004)

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

OMB No 1545-1709

Department of the Treasury  
Internal Revenue Service

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

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

**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.

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile).

<b>Type or print</b>	Name of Exempt Organization	Employer identification number
File by the due date for filing your return. See instructions	<b>LEGAL AID OF NORTH CAROLINA, INC.</b>	<b>31-1784161</b>
	Number, street, and room or suite no. If a P O box, see instructions	
	<b>P.O. BOX 26087</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	<b>RALEIGH NC 27611-6087</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 |

• The books are in the care of ▶

Telephone No ▶

FAX No ▶

- 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-months for a **Form 990-T corporation**) extension of time until **8/15/05** to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶  calendar year **2004** 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 \$ \_\_\_\_\_

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 12-2004)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box  **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time-Must File Original and One Copy.**

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization <b>LEGAL AID OF NORTH CAROLINA, INC.</b>	Employer identification number <b>31-1784161</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 26087</b>	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>RALEIGH NC 27611-6087</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 (sec 401(a) or 408(a) trust)        | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-BL         | <input checked="" type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 1041-A                                    | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 4720                                      |                                    |

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of Telephone No. FAX No.
- 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 is for

4 I request an additional 3-month extension of time until **11/15/05**

5 For calendar year **2004**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

7 State in detail why you need the extension  
**Additional time is requested to gather information to prepare a complete and accurate return.**

8a 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, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_

c **Balance Due.** Subtract line 8b from line 8a. 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 [Signature] Title CRA Date 8/05/05

**Notice to Applicant-To Be Completed by the IRS**

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- Other

Director \_\_\_\_\_ By \_\_\_\_\_ Date \_\_\_\_\_

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name <b>ROMEO, WIGGINS &amp; CO., LLP (JKL)</b>
	Number and street (include suite, room, or apt. no.) or a P.O. box number <b>8210 CREEDMOOR ROAD, SUITE 202</b>
	City or town, province or state, and country (including postal or ZIP code) <b>RALEIGH NC 27613</b>