

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)

2004

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 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: 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 identification no. 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 12 356,134

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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Revenue

Expenses

Assets

18

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 66,961	25 60,265	25 6,026	25 670
26	Other salaries and wages	26 306,699	26 277,067	26 27,662	26 1,970
27	Pension plan contributions	27			
28	Other employee benefits	28 31,797	28 19,176	28 12,621	
29	Payroll taxes	29 28,883	29 26,064	29 2,609	29 210
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 7,854	33 265	33 7,586	33 3
34	Telephone	34 6,483	34 880	34 5,601	34 2
35	Postage and shipping	35 2,759	35 362	35 2,396	35 1
36	Occupancy	36 25,649	36 951	36 24,526	36 172
37	Equipment rental and maintenance	37			
38	Printing and publications	38 8,005	38 895	38 6,417	38 693
39	Travel	39 20,481	39 14,306	39 5,007	39 1,168
40	Conferences, conventions, and meetings	40 5,636	40 3,998	40 1,603	40 35
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42 3,728		42 3,728	
43	Other expenses not covered above (itemize): a	43a			
	b See Statement 3	43b 56,373	43b 15,643	43b 37,834	43b 2,896
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 571,308	44 419,872	44 143,616	44 7,820

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?	Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others)
▶ 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)	
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 \$ _____)	205,737
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 \$ _____)	125,962
c See Statement 5 (Grants and allocations \$ _____)	88,173
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	419,872

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

		(A)		(B)	
		Beginning of year		End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only					
A s s e t s	45 Cash-non-interest-bearing	58,645	45	24,253	
	46 Savings and temporary cash investments	223,063	46	57,871	
	47a Accounts receivable	47a			
	b Less: allowance for doubtful accounts	47b	7,003	47c	
	48a Pledges receivable	48a			
	b Less: allowance for doubtful accounts	48b		48c	
	49 Grants receivable	79,250	49	62,500	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a Other notes and loans receivable (attach schedule)	51a			
	b Less: allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		53		
	54 Investments-securities See Statement 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	126,086	54	138,034	
	55a Investments-land, buildings, and equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b		55c	
56 Investments-other (attach schedule)		56			
57a Land, buildings, and equipment: basis	57a	22,717			
b Less: accumulated depreciation (attach schedule) See Statement 7	57b	10,054	57c	12,663	
58 Other assets (describe <input type="checkbox"/>)		58			
59 Total assets (add lines 45 through 58) (must equal line 74)	501,467	59	295,321		
L i a b i l i t i e s	60 Accounts payable and accrued expenses	20	60	3,451	
	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 <input type="checkbox"/> See Statement 8)	2,254	65	7,999	
66 Total liabilities (add lines 60 through 65)	2,274	66	11,450		
N F e u n d A s s e t s o f o t h e r s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted	309,789	67	111,217	
	68 Temporarily restricted	79,250	68	62,500	
	69 Permanently restricted	110,154	69	110,154	
	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 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19; column (B) must equal line 21)	499,193	73	283,871		
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	501,467	74	295,321		

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	76	<input checked="" type="checkbox"/>
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	77	<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	<input checked="" type="checkbox"/>
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?	80a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> 0		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> 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, 2004 (See instructions)	90b	14
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 <input type="checkbox"/> 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	
Note: Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a FELLOWSHIP			41	2,045	
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	1,131	
96 Dividends and interest from securities			14	6,497	
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					552
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b CONTRACT REVENUE			1	10,022	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		19,695	552
105 Total (add line 104, columns (B), (D), and (E))					20,247

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	%			
	%			
	%			
	%			

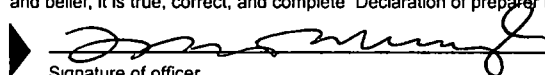
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (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 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

Date: 4/5/05

D.K.

Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Instr. W)
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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

OMB No 1545-0047

2004

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

▶ **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 empl ben plans & deferred comp	(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) 2004

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

	Yes	No
<p>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 ► \$ <u>1,100</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <p>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.</p>	1	X
<p>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)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>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)</p>	3a	X
<p>b Do you have a section 403(b) annuity plan for your employees?</p>	3b	X
<p>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?</p>	4a	X
<p>b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	4b	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
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	578,601	250,026	457,062	110,330	1,396,019
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	22,667	32,500	10,833		66,000
18 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	6,034	5,845	3,410	10,241	25,530
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 benefit 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	33,023	16,388	3,324	12,796	65,531
23 Total of lines 15 through 22	640,325	308,421	474,326	133,367	1,556,439
24 Line 23 minus line 17	617,658	275,921	463,493	133,367	1,490,439
25 Enter 1% of line 23	6,403	3,084	4,743	1,334	

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 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	
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. (2003) (2002) (2001) (2000)				
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)				
c Add: Amounts from column (e) for lines 15 <u>1,396,019</u> 16 _____ 17 <u>66,000</u> 20 _____ 21 _____	▶	27c	1,462,019	
d Add: Line 27a total _____ and line 27b total _____	▶	27d		
e Public support (line 27c total minus line 27d total)	▶	27e	1,462,019	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶	27f	1,556,439		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	93.9336%	
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	1.6403%	

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
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?	29		
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?	30		
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)	31		
32 Does the organization maintain the following. a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? 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)	32a 32b 32c 32d		
33 Does the organization discriminate by race in any way with respect to. a Students' rights or privileges? b Admissions policies? c Employment of faculty or administrative staff? d Scholarships or other financial assistance? e Educational policies? f Use of facilities? g Athletic programs? h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33a 33b 33c 33d 33e 33f 33g 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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	1,100
38	Total lobbying expenditures (add lines 36 and 37)	38	1,100
39	Other exempt purpose expenditures	39	570,208
40	Total exempt purpose expenditures (add lines 38 and 39)	40	571,308
41	Lobbying nontaxable amount Enter the amount from the following table-		
	If the amount on line 40 is-		
	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		
	The lobbying nontaxable amount is-		
	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		
41		41	110,696
42	Grassroots nontaxable amount (enter 25% of line 41)	42	27,674
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0

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
45	110,696	91,185	80,265	50,654	332,800
46					499,200
47	1,100	325	450	250	2,125
48	27,674	22,796	20,066	12,664	83,200
49					124,800
50					

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

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 SECURITIES	Purchase		Various	Various	\$ 19,348	\$ 18,796	\$	552
Total					\$ 19,348	\$ 18,796	0	552

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	\$ 18,648
Total	\$ 18,648

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

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
Expenses				
BANK SERVICE CHARGE	7,671	7,325	346	
PROFESSIONAL FEES	11,461	490	10,971	
LIBRARY	6,079	5,088	953	38
LITIGATION	446	439	7	
REPAIRS & MAINT	900	199	701	
MEALS & ENTERTAINMENT	1,154		1,154	
EDUCATION	3,899	239	3,654	6
DUES & SUBSCRIPTIONS	1,910	455	1,455	
EQUIPMENT	1,102		1,102	
INSURANCE	7,080		7,080	
INTERNET	1,186	1,179	7	
INVESTMENT EXP	563		563	
PAYROLL TAX PENALTIES	7,919		7,919	
LOBBYING	1,100	200	900	
FUNDRAISING	2,866	14		2,852
MISCELLANEOUS	1,037	15	1,022	
Total	\$ 56,373	\$ 15,643	\$ 37,834	\$ 2,896

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	110,219	121,598	Market
Corporate Bonds	15,867	16,436	Market
	<u>126,086</u>	<u>138,034</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	\$ 13,745	\$ 6,325	\$ 22,717	\$ 10,054
Total	<u>\$ 13,745</u>	<u>\$ 6,325</u>	<u>\$ 22,717</u>	<u>\$ 10,054</u>

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

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Payroll liabilities	\$ 2,254	\$ 7,999
Total	<u>\$ 2,254</u>	<u>\$ 7,999</u>

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

<u>Description</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
CONTRACT INCOME	\$ 10,000	\$ 1,250	\$ 3,324	\$ 3,319
UNREALIZED GAIN OR LOSS				8,986
OTHER	23,023	15,138		491
Total	<u>\$ 33,023</u>	<u>\$ 16,388</u>	<u>\$ 3,324</u>	<u>\$ 12,796</u>

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

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
CONTRIBUTIONS	\$ 31,781	\$	\$ 31,781
Other Contributions	149,938		149,938
Total	\$ <u>181,719</u>	\$ <u>0</u>	\$ <u>181,719</u>

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

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
Other Contributions	\$ 135,372	\$	\$ 135,372
Total	\$ <u>135,372</u>	\$ <u>0</u>	\$ <u>135,372</u>

Tax Asset Detail 1/01/04 - 12/31/04

Part II line 4/2
 Part IV line 57a
 line 57b

Asset *	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Sec 168(k) Amt	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	223.48	20.31	243.79	0.00	S/L	5.0
2	Toshiba Laptop	8/31/99	1,278.00	0.00	0.00	1,128.90	149.10	1,278.00	0.00	S/L	5.0
3	Aptiva & Scanner	1/06/99	1,240.68	0.00	0.00	1,054.59	186.09	1,240.68	0.00	S/L	5.0
4	Laptop Dell Computer	1/25/01	1,678.45	0.00	0.00	1,007.07	335.69	1,342.76	335.69	S/L	5.0
5	Desk Chairs	8/07/01	234.26	0.00	0.00	80.88	33.47	114.35	119.91	S/L	7.0
6	Desk chairs & pads	8/13/01	203.90	0.00	0.00	70.40	29.13	99.53	104.37	S/L	7.0
7	Dell Computer	9/24/01	956.37	0.00	0.00	446.30	191.27	637.57	318.80	S/L	5.0
8	Dell Server	12/14/01	903.13	0.00	0.00	376.31	180.63	556.94	346.19	S/L	5.0
9	Dell Computer	12/14/01	993.66	0.00	0.00	414.02	198.73	612.75	380.91	S/L	5.0
10	Dell Dimension 4300	2/23/02	1,029.86	0.00	0.00	377.61	205.97	583.58	446.28	S/L	5.0
11	Desk & Chair	4/08/02	368.45	0.00	0.00	92.12	52.64	144.76	223.69	S/L	7.0
12	Milo's Laptop	5/23/02	2,019.26	0.00	0.00	639.43	403.85	1,043.28	975.98	S/L	5.0
13	Laptop	1/07/03	1,099.98	0.00	0.00	220.00	220.00	440.00	659.98	S/L	5.0
14	Hard Drive Backup	1/21/03	256.80	0.00	0.00	47.08	51.36	98.44	158.36	S/L	5.0
15	3 Line Phone	2/10/03	171.18	0.00	0.00	22.42	24.45	46.87	124.31	S/L	7.0
16	CPU	5/22/03	1,067.88	0.00	0.00	124.59	213.58	338.17	729.71	S/L	5.0
17	Telephone System	2/06/04	2,075.80	0.00c	0.00	0.00	380.56	380.56	1,695.24	S/L	5.0
18	Laptop	3/01/04	1,066.78	0.00c	0.00	0.00	177.80	177.80	888.98	S/L	5.0
19	Laptop	4/29/04	1,141.70	0.00c	0.00	0.00	152.23	152.23	989.47	S/L	5.0
20	Laptop	4/29/04	1,141.70	0.00c	0.00	0.00	152.23	152.23	989.47	S/L	5.0
21	Laptop	4/29/04	1,141.70	0.00c	0.00	0.00	152.23	152.23	989.47	S/L	5.0
22	Telephones	9/03/04	248.00	0.00c	0.00	0.00	11.81	11.81	236.19	S/L	7.0
23	Modular Furniture	4/19/04	2,155.74	0.00c	0.00	0.00	205.31	205.31	1,950.43	S/L	7.0
Grand Total			22,717.07	0.00c	0.00	6,325.20	3,728.44	10,053.64	12,663.43		

NEBRASKA APPELESEED BOARD OF DIRECTORS

Part V Page 4
EIN- 47-0798343

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As of October 2004

Events Committee

Ferguson
Spire
Wolfson

Investment Committee

Ferguson
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Krutter
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