# IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning  $\ APR\ 1$  , 2021, and ending  $\ MAR\ 31$  , 20 22

2021

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Do not send to the IRS. Keep for your records. ► Go to www.irs.gov/Form8879TE for the latest information.

Name of filer ACLU NEBRASKA FOUNDATION INC

23-7259984

EIN or SSN

MINDY RUSH CHIPMAN Name and title of officer or person subject to tax INTERIM EXECUTIVE DIRECTOR

Part I Type of Return and Ret	turn Information	
Form 5330 filers may enter dollars and cents. or <b>10a</b> below, and the amount on that line for	e using this Form 8879-TE and enter the applicable amount, if any, from For all other forms, enter whole dollars only. If you check the box on the return being filed with this form was blank, then leave line <b>1b, 2b,</b> 0-). But, if you entered -0- on the return, then enter -0- on the applicable.	line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b,
1a Form 990 check here ► X	<b>b Total revenue,</b> if any (Form 990, Part VIII, column (A), line 12)	ть <u>2,493,614.</u>
2a Form 990-EZ check here >	<b>b Total revenue,</b> if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶	b Total tax (Form 1120-POL, line 22)	
4a Form 990-PF check here ▶	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here ▶	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here ►	b Total tax (Form 990-T, Part III, line 4)	
7a Form 4720 check here ▶	b Total tax (Form 4720, Part III, line 1)	
8a Form 5227 check here ▶	<b>b FMV</b> of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here ▶	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	b Amount of credit payment requested (Form 8038-CP, Part III, I	ine 22) <b>10b</b>
Part II Declaration and Signat	ure Authorization of Officer or Person Subject to Ta	x
Under penalties of perjury, I declare that X	I am an officer of the above entity or I am a person subject to ta	ax with respect to (name
of entity)	, (EIN) and	that I have examined a copy of the
of any refund. If applicable, I authorize the U.S entry to the financial institution account indicating financial institution to debit the entry to this a later than 2 business days prior to the paymen payment of taxes to receive confidential information personal identification number (PIN) as my signification to the payment of taxes to receive confidential information personal identification number (PIN) as my significance.	ection of the transmission, (b) the reason for any delay in processing to a control to initiate an electronic ated in the tax preparation software for payment of the federal taxes of account. To revoke a payment, I must contact the U.S. Treasury Finant (settlement) date. I also authorize the financial institutions involved mation necessary to answer inquiries and resolve issues related to the gnature for the electronic return and, if applicable, the consent to electronic return and the consent the consent to electronic return and the consent the consen	c funds withdrawal (direct debit) owed on this return, and the owed and the return, and the cial Agent at 1.888.353.4537 no in the processing of the electronic e payment. I have selected a thronic funds withdrawal.
X I authorize HBE LLP	to	enter my PIN 59984
	ERO firm name	Enter five numbers, but do not enter all zeros
with a state agency(ies) regulating of on the return's disclosure consent state.  As an officer or person subject to tareturn. If I have indicated within this	21 electronically filed return. If I have indicated within this return that a charities as part of the IRS Fed/State program, I also authorize the aforecen.  ax with respect to the entity, I will enter my PIN as my signature on the return that a copy of the return is being filed with a state agency(ies) my PIN on the return's disclosure consent screen.	orementioned ERO to enter my PIN e tax year 2021 electronically filed
Signature of officer or person subject to tax		Date <b>&gt;</b>
Part III Certification and Author	entication	
ERO's EFIN/PIN. Enter your six-digit electron		
number (EFIN) followed by your five-digit self-s	selected PIN. 47127859984  Do not enter all zeros	
submitting this return in accordance with the Business Returns.	N, which is my signature on the 2021 electronically filed return indicar requirements of <b>Pub. 4163,</b> Modernized e-File (MeF) Information for A	authorized IRS e-file Providers for
ERO's signature ► HBE LLP	Date ▶ <u>12</u> /	08/22
	ERO Must Retain This Form - See Instructions  bmit This Form to the IRS Unless Requested To Do	So.
LHA For Privacy act and Paperwork Reduc		Form <b>8879-TE</b> (2021)

102521 01-11-22

### Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

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

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Taxpayer identification number (TIN) Type or Name of exempt organization or other filer, see instructions. print ACLU NEBRASKA FOUNDATION INC 23-7259984 File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filing your 134 S 13 ST STE 1010 return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. 68508-1924 LINCOLN, NE Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return **Application** Return Is For Is For Code Code Form 990 or Form 990-EZ 01 Form 1041-A 80 Form 4720 (individual) Form 4720 (other than individual) 09 03 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 Form 990-T (corporation) THE ORGANIZATION The books are in the care of ► 134 S 13 STE 1010 - LINCOLN, NE 68508 Telephone No.  $\blacktriangleright$  (402) 476-8091 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 \_\_l. If it is for part of the group, check this box ▶ \_\_\_\_ and attach a list with the names and TINs of all members the extension is for. FEBRUARY 15, 2023, to file the exempt organization return for I request an automatic 6-month extension of time until the organization named above. The extension is for the organization's return for: ► X tax year beginning APR 1, 2021 , and ending MAR 31, 2022 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return L Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. За **b** If this application is for Forms 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. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

using EFTPS (Electronic Federal Tax Payment System). See instructions.

Form 8868 (Rev. 1-2022)

instructions.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment

### EXTENDED TO FEBRUARY 15, 2023

# Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

▶ Do not enter social security numbers on this form as it may be made public.

Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection

ΑI	For the	$\pm$ 2021 calendar year, or tax year beginning $$ $$ APR $$ $$ $$ $$ $$ $$ $$ $$ $$ $$	ending M	IAR 31, 2022	
В	Check if applicable	C Name of organization		D Employer identifi	cation number
	Addres	ACLU NEBRASKA FOUNDATION INC			
	Name change			23-72599	84
	Initial return Final return/	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone numbe	
	iterminated  iterminated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	2,493,614.
	Ameno			H(a) Is this a group re	
	Applic			for subordinates	
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	
		empt status: X 501(c)(3) 501(c) ( )	r 527	1	list. See instructions
		e: ▶ WWW.ALCUNEBRASKA.ORG		H(c) Group exemptio	
		organization: X Corporation Trust Association Other	L Year	of formation: 1972 N	$m{\it M}$ State of legal domicile: ${f NE}$
Pa	art I	Summary			
ce	1	Briefly describe the organization's mission or most significant activities: $\overline{ t PROVI}$	DING	LEGAL ASSIS	TANCE AND
Governance	1 .	Check this box  if the organization discontinued its operations or dispose		than 25% of its net as	ssets
Ş.	1			3	16
Ğ		Number of independent voting members of the governing body (Part VI, line 1b)			16
es &		Total number of individuals employed in calendar year 2021 (Part V, line 2a)			24
Ϋ́È		Total number of volunteers (estimate if necessary)			50
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
Revenue				Prior Year	Current Year
		Contributions and grants (Part VIII, line 1h)		2,674,190.	2,427,903.
		Program service revenue (Part VIII, line 2g)		0. 4,348.	0. 6,393.
Re		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		50,737.	
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,729,275.	2,493,614.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
S	1	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		987,938.	
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
Бe	b	Total fundraising expenses (Part IX, column (D), line 25)   103,70	1.		
û	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		890,511.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,878,449.	
	19	Revenue less expenses. Subtract line 18 from line 12		850,826.	522,669.
Net Assets or Fund Balances			Ве	ginning of Current Year	End of Year
sset	20	Total assets (Part X, line 16)		2,803,475.	3,385,481.
et A	21	Total liabilities (Part X, line 26)		99,943.	157,493.
		Net assets or fund balances. Subtract line 21 from line 20		2,703,532.	3,227,988.
	art II	Ities of perjury, I declare that I have examined this return, including accompanying schedules	and statem	ante and to the heet of m	v knowledge and helief it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of which			y kilowieuge allu bellel, it is
uuu	, 001100	t, and complete. Declaration of property (other than officer) is based on an information of white	ion proparor	Thus any knowledge.	
Sig	ın	Signature of officer		Date	
Hei		MINDY RUSH CHIPMAN, INTERIM EXECUTIVE	DIREC	TOR	
		Type or print name and title			
		Print/Type preparer's name Preparer's signature	I .	Date Check	PTIN
Pai	d	PATRICK A MEYER, CPA CFE PATRICK A MEYER,	CPA1	2/08/22 self-employ	<sub>ed</sub> P00283870
	parer	Firm's name   HBE LLP			47-0677245
Use	Only	Firm's address 7140 STEPHANIE LANE PO BOX 2311	.0		00\400 4040
		LINCOLN, NE 68542-3110		Phone no. (4	02)423-4343
Ma	v the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No

Other program services (Describe on Schedule O.)

including grants of \$ 1,548,883. Total program service expenses

### Part IV | Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  If "Yes," complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
•	public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	Х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
_	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	<u>'</u>		
Ū	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?  If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	Х	
h	Part VI  Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	па	21	
b	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Х	
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	112		
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	11d		x
^	Part X, line 16? If "Yes," complete Schedule D, Part IX  Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	110		
•	the organization's siability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			l
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			,
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			<sub>V</sub>
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40		X
10	1c and 8a? If "Yes," complete Schedule G, Part II  Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	18		<u> </u>
19		19		x
20a	complete Schedule G, Part III  Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
20a b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<del></del> -
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х
_				

## Form 990 (2021) ACLU NEBRASKA FOUN Part IV | Checklist of Required Schedules (continued)

	on on the contract of the cont			
00	Did the examination report more than \$5,000 of grants or other assistance to or for demostic individuals on		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
<b>2</b> 4a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	١.,		
	any tax-exempt bonds?	24c		1
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	24d		
<b>2</b> 5a	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	200		<del></del>
-	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			. v
00	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
a	instructions for applicable filing thresholds, conditions, and exceptions):  A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
а	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?//			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			. v
00	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		1
<b>5</b> 7	Part V, line 1	34	х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			<b>.</b>
00	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?  Note: All Form 990 filers are required to complete Schedule O	38	х	
Pa	Note: All Form 990 filers are required to complete Schedule O	30	-22	
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 16			
b				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	

#### Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,		0.4			
	filed for the calendar year ending with or within the year covered by this return	2a	24		37	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns			2b	Х	
_	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions					Х
				3a		Α.
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
48	At any time during the calendar year, did the organization have an interest in, or a signature or other financial account in a foreign country (such as a bank account, securities account, or other financial account.)		•	4a		X
h	If "Yes," enter the name of the foreign country	accour	ıų?	44		
b	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccount	rs (FRAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					
	any contributions that were not tax deductible as charitable contributions?			6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contribut					
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	$Did the organization \ receive \ a \ payment \ in \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ sense \ a \ contribution \ and \ partly \ for \ goods \ and \ goods \ and \ goods \ a \ contribution \ and \ partly \ for \ goods \ and \ goods \ goods \ and \ goods \ and \ goods \ g$	vices pr	rovided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as requ	uired			
	to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file For			7g		
_	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, airplanes, or other vehicles, did the organization of cars, airplanes, airpl			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained			8		
9	sponsoring organization have excess business holdings at any time during the year?  Sponsoring organizations maintaining donor advised funds.			0		
а	Did the agree of a constitution and a great scale distribution and a continue 40000			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter:					
а	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
а	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b				
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form			12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			10-		
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
h	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the					
	organization is licensed to issue qualified health plans	13b				
С	Enter the amount of reserves on hand					
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune					
	excess parachute payment(s) during the year?			15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	ıt incon	ne?	16		Х
	If "Yes," complete Form 4720, Schedule O.					
17	$\textbf{Section 501(c)(21) organizations.} \ Did the trust, any disqualified person, or mine operator engage in the trust of the trust of$	any				
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					

Form **990** (2021) 17531208 758603 1543-001 2021.05010 ACLU NEBRASKA FOUNDATION IN 1543-001

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI				<u>. LX</u>	
Sec	tion A. Governing Body and Management					
				Ye	s No	,
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1 <sub>b</sub>	16			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationshi	<u> </u>				
_	officer, director, trustee, or key employee?		2		х	
3	Did the organization delegate control over management duties customarily performed by or under the		···· <del>  -</del>			-
Ü	of officers, directors, trustees, or key employees to a management company or other person?	-	3		X	
4	Did the organization make any significant changes to its governing documents since the prior Form 9			$\neg$	X	
5	Did the organization become aware during the year of a significant diversion of the organization's as:			-	X	
			⊢	-	X	
6	Did the organization have members or stockholders?  Did the organization have members, stockholders, or other persons who had the power to elect or a		<del>  °</del>	-	+**	_
7a			_,		l x	
	more members of the governing body?		7	1	<del>  ^</del>	_
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s		_,		x	
_	persons other than the governing body?		71	)	^A	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year			٠,		
а	The governing body?			7.7		_
b	Each committee with authority to act on behalf of the governing body?		81	1	-	_
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be real				<b>│</b> ┰	
<u> </u>	organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X	_
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal R	evenue Code.)				_
			_	Ye		
	Did the organization have local chapters, branches, or affiliates?		10	a	X	_
b	If "Yes," did the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have written policies and procedures governing the activities of such control of the organization have activities of the organization of the organization have activities of the organization					
	and branches to ensure their operations are consistent with the organization's exempt purposes? $\dots$				.—	_
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing bod	y before filing the forr	n? <b>11</b>	a X		_
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			١,,		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		12	<del></del> -		_
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise		12	ьΧ	·	_
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	'es," describe			.	
	on Schedule O how this was done		12			_
13	Did the organization have a written whistleblower policy?					_
14	Did the organization have a written document retention and destruction policy?		14	ı X	-	_
15	Did the process for determining compensation of the following persons include a review and approve					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
	The organization's CEO, Executive Director, or top management official		15	a X		_
b	Other officers or key employees of the organization		15	b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	ment with a				
	taxable entity during the year?		16	а	X	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	te its participation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the orga	nization's				
	exempt status with respect to such arrangements?		16	b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed ► NONE					_
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, a	nd 990-T (section 501	(c)(3)s or	nly) av	ailable	
	for public inspection. Indicate how you made these available. Check all that apply.					
		on Schedule O)				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	onflict of interest polic	y, and fir	nancia	I	
	statements available to the public during the tax year.	•				
20	State the name, address, and telephone number of the person who possesses the organization's bo	oks and records				
	THE ORGANIZATION - (402) 476-8091	· <del>-</del>				
	134 S 13 STE 1010, LINCOLN, NE 68508					_

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

oxdet Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per	box	not c	heck ss pe	ition more rson	than is bot	h an	(D)  Reportable compensation	<b>(E)</b> Reportable compensation	<b>(F)</b> Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer 0		Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) ADAM SIPPLE	2.00	-				х		164 705	0.	26 660
LEGAL DIRECTOR (2) DANIELLE CONRAD	57.00	-				^		164,785.	0.	26,660.
EXECUTIVE DIRECTOR	2.00	-		x				153,957.	0.	21,157.
(3) NANCY BARE	0.50	-		<u> </u>				133,937.	· ·	21,137.
DIRECTOR	0.50	X						0.	0.	0.
(4) RALPH KELLOGG	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(5) MICHAEL BERRY	0.50									
TREASURER	0.50	X		х				0.	0.	0.
(6) DESTINY BURKETT	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(7) MOLLY BRUMMOND	0.50									_
SECRETARY	0.50	Х		Х				0.	0.	0.
(8) STEPHEN JACKSON	0.50									
DIRECTOR	0.50	Х						0.	0.	0.
(9) KARSON KAMPFE	0.50									
1ST VICE PRESIDENT	0.50	Х		Х				0.	0.	0.
(10) ANDREW ALEMAN	0.50							_	_	_
DIRECTOR	0.50	Х						0.	0.	0.
(11) YOLANDA CHAVEZ NUNCIO	0.50									
DIRECTOR	0.50	Х						0.	0.	0.
(12) NATASHA NASEEM	0.50	١								
DIRECTOR	0.50	Х						0.	0.	0.
(13) MARJ PLUMB	0.50	١								
2ND VICE PRESIDENT	0.50	Х		Х				0.	0.	0.
(14) FRANECIA MOORE	0.50	١,,							•	_
DIRECTOR	0.50	Х						0.	0.	0.
(15) ASHLEI SPIVEY	0.50	₩.		x				0.	0.	_
PRESIDENT (16) CAROL WINDRUM	0.50	╀	$\vdash$	┝	_			0.	0.	0.
DIRECTOR	0.50	v						0.	0.	0.
(17) ROSEY HIGGS	0.50	┢						0.	0.	<u></u>
DIRECTOR	0.50	\v						0.	0.	0.
120007 10 00 01	1 0.30	122		<u> </u>	L				U •	Form <b>990</b> (2021)

Part VII Section A. Officers, Directors, Trus	stees, Key Em	ploy	ees	, and	d Hi	ighe	st C	Compensated Employe	es (continued)				
(A) Name and title	(B) Average hours per week	box, offic	not c , unle	ss pe	ition more rson i	than is bot or/trus	h an	(D) Reportable compensation from	(E) Reportable compensation from related	on	an	(F) stimate nount o other	
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizatior (W-2/1099-MI 1099-NEC)	SC/	fr org and	pensa om the anizati d relate anizatio	e ion ed
(18) JASON WITMER DIRECTOR	0.50	х						0.		0.			0.
-													
1b Subtotal c Total from continuation sheets to Part V	II, Section A						<b>&gt;</b>	318,742. 0. 318,742.		0.		7,8: 7,8:	0.
d Total (add lines 1b and 1c)							no re	<u> </u>	0,000 of reportab		=	7,0	2
3 Did the organization list any <b>former</b> officer line 1a? If "Yes," complete Schedule J for s											3	Yes	No X
For any individual listed on line 1a, is the s     and related organizations greater than \$15	um of reportab	le cc	mp	ensa	ation	n and	d otl		the organization		4	Х	
5 Did any person listed on line 1a receive or rendered to the organization? If "Yes," con Section B. Independent Contractors	•				-		elat	ed organization or indiv	idual for services		5		X
Complete this table for your five highest co	ompensated in	depe	ende	ent c	ontr	racto	ors t	that received more than	\$100,000 of cor	npens	ation f	rom	
the organization. Report compensation for (A)	the calendar y	ear e	endi	ng v	vith	or w	ithir I	n the organization's tax (B)	year.		(0		
Name and business	address	NC	NI	3				Description of s	ervices	С		nsation	n
Total number of independent contractors (     \$100,000 of compensation from the organ		ot lir	mite	d to		se li: 0	stec	d above) who received n	nore than				

Ра	rt V	Ш						
			Check if Schedule O contains a response	e or note to any lir				
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	( <b>D)</b> Revenue excluded from tax under
						lunction revenue	business revenue	sections 512 - 514
ıts	1	а	Federated campaigns 1a					
irar oun			Membership dues 1b					
S, G			Fundraising events 1c					
ar/			Related organizations 1d					
s, G			Government grants (contributions) 1e					
Contributions, Gifts, Grants and Other Similar Amounts			All other contributions, gifts, grants, and					
but				,427,903.				
ntri d O		g	Noncash contributions included in lines 1a-1f					
Co		_	Total. Add lines 1a-1f	<b></b>	2,427,903.			
				Business Code				
ø.	2	а						
Program Service Revenue		b						
Se		С						
am		d						
ogr		е						
P		f	All other program service revenue					
			Total. Add lines 2a-2f					
	3		Investment income (including dividends, inte					
			other similar amounts)	<b>&gt;</b>	1,132.			1,132.
	4		Income from investment of tax-exempt bond					
	5		Royalties	<b>&gt;</b>				
			(i) Real	(ii) Personal				
	6	а	Gross rents6a					
		b	Less: rental expenses 6b					
		С	Rental income or (loss) 6c					
		d	Net rental income or (loss)	<b>)</b>				
	7	а	Gross amount from sales of (i) Securities	` '				
			assets other than inventory 7a 5,261	•				
•		b	Less: cost or other basis					
nue			and sales expenses 7b 0					
Revenue			Gain or (loss) 7c 5,261		F 0.61			5 061
			Net gain or (loss)	<b>.</b>	5,261.			5,261.
Other	8	а	Gross income from fundraising events (not					
0			including \$ of					
			contributions reported on line 1c). See					
		_	Part IV, line 18	+				
			Less: direct expenses 8					
			Net income or (loss) from fundraising events	<b>_</b>				
	9	а	Gross income from gaming activities. See	_				
		h	Part IV, line 19 9: Less: direct expenses 9:	+				
			Gross sales of inventory, less returns	<b>&gt;</b>				
		_	and allowances 10	)a				
		b	Less: cost of goods sold 10					
			Net income or (loss) from sales of inventory	_				
s				Business Code				
e son	11		ATTORNEY FEES	900099	36,818.			
ane		b	MISC. INCOME	900099	22,500.	22,500.		
Miscellaneous Revenue		С						
Mis		d	All other revenue					
		е	Total. Add lines 11a-11d		59,318.			
	12		Total revenue. See instructions	<b>&gt;</b>	2,493,614.	59,318.	0.	6,393.

#### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Do. 1	Check if Schedule O contains a respon	(A)	this Part IX	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
_	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	176,542.	135,054.	29,783.	11,705
_	trustees, and key employees	1/0,542.	133,034.	29,103.	11,703
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	861,517.	659,060.	145,338.	57,119
7	Other salaries and wages	001,317.	033,000.	140,330.	31,119
8	Pension plan accruals and contributions (include	35,714.	27,321.	6,025.	2,368
•	section 401(k) and 403(b) employer contributions)	143,772.	109,986.	24,254.	9,532
9	Other employee benefits	74,033.	56,636.	12,489.	4,908
10	Payroll taxes	74,033.	30,030.	12,409.	4,500
11	Fees for services (nonemployees):	9,856.		9,856.	
a		63,754.	51,354.	12,400.	
b	Legal	22,956.	31,334.	22,956.	
C	• • • • • • • • • • • • • • • • • • • •	102,531.	102,531.	22,550.	
	Lobbying	102,331.	102,331.		
e	Professional fundraising services. See Part IV, line 17 Investment management fees				
f	//(!) 44				
g	column (A), amount, list line 11g expenses on Sch 0.)				
12	Advertising and promotion				
13		108,274.	82,829.	18,266.	7,179
14	Office expenses Information technology	100,2710	02,023.	20,2001	,,,,,
15					
16	Royalties	57,849.	44,255.	9,759.	3,835
17	Occupancy	6,375.	4,877.	1,075.	423
18	Payments of travel or entertainment expenses	575.5		= 7 0 . 0 1	
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	4,149.	1,797.	2,196.	156
20	Interest	-,	_,,,,,		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	10,916.		10,916.	
23	Insurance	21,677.	16,583.	3,657.	1,437
24	Other expenses. Itemize expenses not covered	_,	-,	7, 7, 2, 1,	-,-3.
_~	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	PUBLIC EDUCATION	114,430.	114,430.		
b	CONTRACT LABOR	94,921.	94,921.		
c	MISCELLANEOUS	58,441.	45,494.	9,004.	3,943
d	BANK FEES	2,217.	1,696.	374.	147
	All other expenses	1,021.	59.	13.	949
25	Total functional expenses. Add lines 1 through 24e	1,970,945.	1,548,883.	318,361.	103,701
26	<b>Joint costs.</b> Complete this line only if the organization			,	•
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here X if following SOP 98-2 (ASC 958-720)				
					Earm <b>990</b> (202

Pa	πx	Balance Sheet					
		Check if Schedule O contains a response or	note to ar	y line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			184,593.	1	187,800
	2	Savings and temporary cash investments			1,721,853.	2	2,222,031
	3	Pledges and grants receivable, net			125,000.	3	300,000
	4	Accounts receivable, net			460,130.	4	357,833
	5	Loans and other receivables from any curren					
		trustee, key employee, creator or founder, su	bstantial	contributor, or 35%			
		controlled entity or family member of any of t	hese pers	ons		5	
	6	Loans and other receivables from other disqu					
		under section 4958(f)(1)), and persons descri	bed in se	ction 4958(c)(3)(B)		6	
ţ	7	Notes and loans receivable, net		F		7	
Assets	8	Inventories for sale or use				8	
Ϋ́	9	Prepaid expenses and deferred charges			12,739.	9	14,238
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	128,488.			
	b	Less: accumulated depreciation		47,254.	76,810.	10c	81,234
	11	Investments - publicly traded securities		11			
	12	Investments - other securities. See Part IV, lir	222,350.	12	222,244		
	13	Investments - program-related. See Part IV, li		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11			0.	15	101
	16	Total assets. Add lines 1 through 15 (must e			2,803,475.	16	3,385,481
	17	Accounts payable and accrued expenses			13,817.	17	53,496
	18	Grants payable		18			
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Comple	te Part IV	of Schedule D		21	
es	22	Loans and other payables to any current or f	ormer offi	cer, director,			
Ě		trustee, key employee, creator or founder, su	bstantial	contributor, or 35%			
Liabilities		controlled entity or family member of any of t	hese pers	ons		22	
_	23	Secured mortgages and notes payable to un	related th	ird parties		23	
	24	Unsecured notes and loans payable to unrela	ated third	parties		24	
	25	Other liabilities (including federal income tax,	payables	to related third			
		parties, and other liabilities not included on li	nes 17-24	). Complete Part X			
		of Schedule D			86,126.	25	103,997
	26	Total liabilities. Add lines 17 through 25			99,943.	26	157,493
s		Organizations that follow FASB ASC 958,	check he	e ▶ X			
e)C		and complete lines 27, 28, 32, and 33.					
alai	27	Net assets without donor restrictions			2,103,532.	27	2,348,527
Ä	28	Net assets with donor restrictions			600,000.	28	879,461
Š		Organizations that do not follow FASB AS	C 958, ch	eck here 🕨 📖			
ř		and complete lines 29 through 33.					
ts (	29	Capital stock or trust principal, or current fun				29	
SSe	30	Paid-in or capital surplus, or land, building, or				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated		F	0 000 500	31	2 000 000
Š	32	Total net assets or fund balances			2,703,532.	32	3,227,988
	33	Total liabilities and net assets/fund balances			2,803,475.	33	3,385,481

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

Act and OMB Circular A-133?

review, or compilation of its financial statements and selection of an independent accountant?

1

2 3

4

5

6

8

10

Part XI Reconciliation of Net Assets

or audits, explain why on Schedule O and describe any steps taken to undergo such audits

rm	990 (2021) ACLU NEBRASKA FOUNDATION INC	23-7	7259984	Pa	ge <b>12</b>	
ar	t XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI			<u></u>		
	Total revenue (must equal Part VIII, column (A), line 12)	1	2,49			
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,97			
3	Revenue less expenses. Subtract line 2 from line 1	3			69.	
ļ	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,70			
;	Net unrealized gains (losses) on investments	5		<u>1,7</u>	87.	
;	Donated services and use of facilities	6				
	Investment expenses	7				
	Prior period adjustments	8				
	Other changes in net assets or fund balances (explain on Schedule O)	9		0.		
)	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	3,22	<u>7,9</u>	88.	
ar	t XIII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII				X	
				Yes	No	
	Accounting method used to prepare the Form 990:   Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedul	e O.				
а	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	X		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewe	d on a				
	separate basis, consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		2b	X		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separa	te basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					

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⊢orm	330	1/11/1

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#### **SCHEDULE A**

(Form 990)

Total

Department of the Treasury Internal Revenue Service

# Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** 23-7259984

Name of the organization ACLU NEBRASKA FOUNDATION INC

га	111	neason for Public (	onanty Status.	All organizations must c	ompiete tr	ils part.) S	ee instructions.		
he	organ	zation is not a private found	ation because it is: (	For lines 1 through 12, o	heck only	one box.)			
1		A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).							
2		A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)							
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).							
4		A nospital of a cooperative hospital service organization described in section 170(b)(1)(A)(iii). Enter the hospital's name,							
		city, and state:	анон ороналов и со-	ngan onon man a moopha				and morphian o manne,	
5		An organization operated for	or the benefit of a co	llege or university owner	d or operat	ted by a g	overnmental unit describ	ned in	
J		section 170(b)(1)(A)(iv). (C		nego or armversity owner	а ог орога	iou by u g		30 <b>0</b> III	
6		A federal, state, or local gov	· · · · · · · · · · · · · · · · · · ·	aontal unit described in	saction 17	70/6\/4\/4\	(v)		
	Н	· · · · · · · · · · · · · · · · · · ·	_					nublic described in	
7		An organization that norma	•	riliai part of its support i	rom a gov	emmentai	unit or from the general	public described in	
_		section 170(b)(1)(A)(vi). (C							
8	Ш	A community trust describe			•				
9		An agricultural research org							
		or university or a non-land-o	grant college of agric	ulture (see instructions).	Enter the	name, city	/, and state of the collec	ge or	
		university:							
10	X	An organization that norma	Ily receives (1) more	than 33 1/3% of its sup	port from (	contributio	ns, membership fees, a	nd gross receipts from	
		activities related to its exen	npt functions, subjec	t to certain exceptions;	and (2) no	more than	n 33 1/3% of its support	from gross investment	
		income and unrelated busin	ness taxable income	(less section 511 tax) fr	om busine	sses acqu	ired by the organization	after June 30, 1975.	
		See section 509(a)(2). (Cor	mplete Part III.)						
11		An organization organized a	and operated exclusi	ively to test for public sa	ıfety. See s	section 50	)9(a)(4).		
12		An organization organized a	and operated exclusi	ively for the benefit of, to	perform t	the functio	ons of, or to carry out the	e purposes of one or	
		more publicly supported or	ganizations describe	ed in <b>section 509(a)(1)</b> o	r section :	509(a)(2).	See <b>section 509(a)(3).</b> (	Check the box on	
		lines 12a through 12d that	describes the type o	f supporting organizatio	n and com	plete lines	s 12e, 12f, and 12g.		
а		Type I. A supporting orga	nization operated, s	upervised, or controlled	by its sup	ported org	ganization(s), typically by	/ giving	
		the supported organization	on(s) the power to re	gularly appoint or elect a	a majority	of the dire	ctors or trustees of the	supporting	
		organization. You must o	omplete Part IV, Se	ections A and B.					
b		Type II. A supporting org			tion with it	s supporte	ed organization(s), by ha	avina	
		control or management o	•					-	
		organization(s). You mus							
c		Type III functionally inte			in connec	tion with a	and functionally integrat	ed with	
Ĭ		its supported organization					• •	ou man,	
d		Type III non-functionally						ization(s)	
u		that is not functionally int					• • • • •		
		requirement (see instruct	-	•	-			11/6/1633	
_		1 '	•	-					
е		<ul> <li>Check this box if the orga functionally integrated, or</li> </ul>					r type i, type ii, type iii		
_	Coto	, ,		rially liftegrated support	ing organia	zation.			
		r the number of supported o	•	d organization(s)					
9		ide the following information  Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of monetary	(vi) Amount of other	
	,	organization	(-,	(described on lines 1-10	in your governi Yes	ng document? <b>No</b>	support (see instructions)	support (see instructions)	
		-		above (see instructions))	103	110			

### Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total	
1	Gifts, grants, contributions, and						_	
	membership fees received. (Do not							
	include any "unusual grants.")							
2	Tax revenues levied for the organ-							
	ization's benefit and either paid to							
	or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	Total. Add lines 1 through 3							
5	The portion of total contributions							
	by each person (other than a							
	governmental unit or publicly							
	supported organization) included							
	on line 1 that exceeds 2% of the							
	amount shown on line 11,							
	column (f)							
	Public support. Subtract line 5 from line 4.							
Sec	ction B. Total Support							
	ndar year (or fiscal year beginning in)	<b>(a)</b> 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total	
7	Amounts from line 4							
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources							
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on							
10	Other income. Do not include gain							
	or loss from the sale of capital							
	assets (Explain in Part VI.)							
11	<b>Total support.</b> Add lines 7 through 10							
12	Gross receipts from related activities,	•				12		
13	First 5 years. If the Form 990 is for the	•		•	•	. , . ,		
	organization, check this box and stop						<u></u>	
	ction C. Computation of Publ					T I		
	Public support percentage for 2021 (I					14	<u>%</u>	
	Public support percentage from 2020					15		
16a	33 1/3% support test - 2021. If the control is							
	stop here. The organization qualifies							
D	33 1/3% support test - 2020. If the conditions have The averagination such							
47-	and <b>stop here.</b> The organization qual							
17a	10% -facts-and-circumstances test							
	and if the organization meets the fact		•	-		ŭ	<b>.</b>	
L	meets the facts-and-circumstances te	-	•		-	17a, and line 15 is		
D	10% -facts-and-circumstances test	_	-				10% UI	
	more, and if the organization meets the		•		•		ightharpoonup	
10	organization meets the facts-and-circle							
<u>18</u>	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions							

#### Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	qualify under the tests listed be etion A. Public Support	iow, piease comp	iete Part II.)				
	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Gifts, grants, contributions, and	(a) 2017	(b) 2016	(6) 2019	(u) 2020	(e) 2021	(I) IOIAI
•	membership fees received. (Do not						
	include any "unusual grants.")	1,269,635.	1,373,835.	1,439,796.	2,674,190.	2,427,903.	9,185,359.
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1,205,000.	1,070,000.	1,105,150.	2,011,150.	2,127,300.	3,103,033.
3	Gross receipts from activities that						_
	are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to						
_	the organization without charge	1 060 635	1 252 025	1 420 506	0.654.100	0 407 003	0.105.350
	Total. Add lines 1 through 5	1,269,635.	1,373,835.	1,439,796.	2,674,190.	2,427,903.	9,185,359.
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
С	Add lines 7a and 7b						0.
	Public support. (Subtract line 7c from line 6.)						9,185,359.
Sec	ction B. Total Support	_	_		_		
Cale	ndar year (or fiscal year beginning in) ►	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9	Amounts from line 6	1,269,635.	1,373,835.	1,439,796.	2,674,190.	2,427,903.	9,185,359.
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,508.	14,250.	9,752.	1,100.	1,132.	32,742.
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
_	Add lines 10a and 10b	6,508.	14,250.	9,752.	1,100.	1,132.	32,742.
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	0,3001	11,2301	377321	1,1001	171321	3277121
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,410.	94,382.	2,350.	50,737.	59,318.	211,197.
13	Total support. (Add lines 9, 10c, 11, and 12.)	1,280,553.	1,482,467.	1,451,898.	2,726,027.	2,488,353.	9,429,298.
	First 5 years. If the Form 990 is for the	organization's fir	st, second, third, fo	ourth, or fifth tax y	ear as a section 50	01(c)(3) organizati	on,
	check this box and <b>stop here</b>						<b>&gt;</b>
Sec	ction C. Computation of Public	Support Per	centage				
	Public support percentage for 2021 (lir			olumn (f))		15	97.41 %
	Public support percentage from 2020					16	97.50 %
	ction D. Computation of Inves					•	
17	Investment income percentage for 202	1 (line 10c, colum	ın (f), divided by lin	e 13, column (f))		17	.35 %
18	Investment income percentage from 20					18	.46 %
	33 1/3% support tests - 2021. If the o				_		
	more than 33 1/3%, check this box an	d <b>stop here.</b> The d	organization qualifi	es as a publicly su	pported organizat	ion	<b>X</b>
O	33 1/3% support tests - 2020. If the c	•		•		•	
20	line 18 is not more than 33 1/3%, chec Private foundation. If the organization						

## Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "Yes," *provide detail in* **Part VI.**
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
_		
2		
3a		
3b		
JD		
3с		
4a		
<del>-1</del> a		
4b		
4c		
F-		
5a		
5b		
5c		
6		
7		
8		
,		
0-		
9a		
9b		
9с		
10a		
10b		
100		

Par	t IV   Supporting Organizations (continued)			
	, territoria, terr		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sect	tion B. Type I Supporting Organizations	•		
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers	,		
	directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	,		
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sect	tion D. All Type III Supporting Organizations			
			Yes	No
	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	_		
	tion E. Type III Functionally Integrated Supporting Organizations	3		
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instruction	ne)		
' a	The organization satisfied the Activities Test. Complete line 2 below.	113).		
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (se	e instructio	ns).	
	Activities Test. Answer lines 2a and 2b below.		Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

3b | 132025 01-04-22 | Schedule A (Form 990) 2021

Sche	edule A (Form 990) 2021 ACLU NEBRASKA FOUNDATION	NI NC	C	23-7259984 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Orga	anizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust o	n Nov. 20, 1970 (explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complet	te Sections A through E.	
Sect	ion A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)	
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
_5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in <b>Part VI</b> ):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		

\_\_\_ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

Schedule A (Form 990) 2021

6

instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2021

e From 2020

line 7:

and 4c.

8 Breakdown of line 7:

a Excess from 2017

b Excess from 2018

c Excess from 2019

d Excess from 2020

e Excess from 2021

f Total of lines 3a through 3e

Part VI. See instructions.

g Applied to underdistributions of prior yearsh Applied to 2021 distributable amount

a Applied to underdistributions of prior yearsb Applied to 2021 distributable amount

c Remainder. Subtract lines 4a and 4b from line 4.
 5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater

than zero, explain in Part VI. See instructions.
 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in

7 Excess distributions carryover to 2022. Add lines 3j

4 Distributions for 2021 from Section D,

i Carryover from 2016 not applied (see instructions)j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.

Concadio	(10111000) 2021 ==================================
Part VI	<b>Supplemental Information.</b> Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

### Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

#### **Schedule of Contributors**

Attach to Form 990 or Form 990-PF.
 Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

ACLU NEBRASKA FOUNDATION INC

Employer identification number

23-7259984

Organization type (check one): Filers of: Section: X 501(c)( 3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization 501(c)(3) exempt private foundation Form 990-PF 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \_\_\_\_\_\_ > \$\_ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must

answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify

 $\ \, \text{LHA} \ \, \text{For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.}$ 

that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2021)

#### SCHEDULE C (Form 990)

Department of the Treasury Internal Revenue Service

### **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

➤ Complete if the organization is described below. 
➤ Attach to Form 990 or Form 990-EZ.

➤ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

Section 501(c)(4), (5), or (6) organizations: Complete Part III.

		01(c)(4), (5), or (6) organiza	tions: Complete Part III.			
Name	e of orga				Empl	oyer identification number
	1	ACLU NE		23-7259984		
Pai	rt I-A	Complete if the org	janization is exempt und	er section 501(c)	or is a section 527 o	rganization.
2	Political	campaign activity expendit	cation's direct and indirect politic ures gn activities		▶\$	
Pai	rt I-B	Complete if the org	janization is exempt und	er section 501(c)(	3).	
1	Enter the	amount of any excise tax	incurred by the organization und	der section 4955	▶\$	
2	Enter the	amount of any excise tax	incurred by organization manage	ers under section 4955	▶\$	
3	If the org	janization incurred a sectio	n 4955 tax, did it file Form 4720	for this year?		Yes No
4a	Was a co	orrection made?				Yes No
b	If "Yes,"	describe in Part IV.				
Pai	rt I-C	Complete if the org	janization is exempt und	er section 501(c),	except section 501(	c)(3).
1	Enter the	amount directly expended	by the filing organization for sec	ction 527 exempt functi	ion activities > \$	
2	Enter the	e amount of the filing organ	ization's funds contributed to ot	her organizations for se	ction 527	
			s. Add lines 1 and 2. Enter here a			
	line 17b				▶\$	
			1120-POL for this year?			
	made pa	yments. For each organiza	nployer identification number (Ell tion listed, enter the amount paid omptly and directly delivered to a additional space is needed, prov	d from the filing organizate separate political orga	ation's funds. Also enter th anization, such as a separa	e amount of political
		(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0

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

Schedule C (Form 990) 2021

LHA

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Part II-A	,	n is exempt under section 501(c)(3) and fil	ed Form 5768 (el	ection under
r dit ii 7t	section 501(h)).	in to exempt under coolien con(o)(o) und in	04 1 01111 07 00 (01	ootion andoi
A Check ►  B Check ►	if the filing organization belong expenses, and share of excess	gs to an affiliated group (and list in Part IV each affiliated s lobbying expenditures). ed box A and "limited control" provisions apply.	group member's name	e, address, EIN,
	Limits on Lobb (The term "expenditures" m	(a) Filing organization's totals	<b>(b)</b> Affiliated group totals	
1a Total lob	obying expenditures to influence publ	ic opinion (grassroots lobbying)	27,936.	
<b>b</b> Total lob	obying expenditures to influence a leg	islative body (direct lobbying)	128,188.	
c Total lob	bying expenditures (add lines 1a and	l 1b)	156,124.	
<b>d</b> Other ex	cempt purpose expenditures		1,814,821.	
e Total ex	empt purpose expenditures (add lines	s 1c and 1d)	1,970,945.	
<b>f</b> _Lobbyin	g nontaxable amount. Enter the amou	unt from the following table in both columns.	248,547.	
If the am	ount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over	r \$500,000	20% of the amount on line 1e.		
Over \$50	00,000 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.		
Over \$1	,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$1	7,000,000	\$1,000,000.		
<b>a</b> Grassro	ots nontaxable amount (enter 25% of	line 1f)	62,137.	
•	t line 1g from line 1a. If zero or less, e	,	0.	
	•	nter -0-	0.	
		r line 1h or line 1i, did the organization file Form 4720		
	g section 4911 tax for this year?			Yes No
. 30011111	•	4-Year Averaging Period Under Section 501(h)		
		3 3		

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period								
Calendar year (or fiscal year beginning in)	<b>(a)</b> 2018	<b>(b)</b> 2019	<b>(c)</b> 2020	( <b>d)</b> 2021	(e) Total			
2a Lobbying nontaxable amount	196,036.	205,237.	243,945.	248,547.	893,765.			
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					1,340,648.			
c Total lobbying expenditures	129,981.	203,935.	145,492.	156,124.	635,532.			
<b>d</b> Grassroots nontaxable amount	49,009.	51,309.	60,986.	62,137.	223,441.			
e Grassroots ceiling amount (150% of line 2d, column (e))					335,162.			
f Grassroots lobbying expenditures	19,426.	9,449.	12,095.	27,936.	68,906.			
Schodulo C (Form 000) 2021								

Schedule C (Form 990) 2021

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a	)	(b)	
	e lobbying activity.	Yes	No	Amo	ount
1 a	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  Volunteers?				
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
4	Media advertisements?  Mailings to members, legislators, or the public?				
	Publications, or published or broadcast statements?				
	Grants to other organizations for lobbying purposes?				
	Direct contact with legislators, their staffs, government officials, or a legislative body?				
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
	Other activities?				
	Total. Add lines 1c through 1i				
2 a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
	If "Yes," enter the amount of any tax incurred under section 4912				
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Pai	t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	on 501(c)(	(5), or se	ection	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the	ne prior year	? 3		
_	t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."	"No" OR	(b) Part		e 3, is
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid).				
	Current year				
b	Carryover from last year				
C	Total				
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3		
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and processing the control of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying and process the organization agree to carryover to the reasonable estimate of nondeductible lobbying agreement of the organization agreement of				
	, , ,		4		
5	expenditure next year?  Taxable amount of lobbying and political expenditures. See instructions		5		
	t IV Supplemental Information		3		
	ide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group	list): Part II.	Δ lines 1	and 2 (See	
	actions); and Part II-B, line 1. Also, complete this part for any additional information.	, 1100), 1 410 11	, iii 100 T	and 2 (000	

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

►Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Inspection

Name of the organization

ACLU NEBRASKA FOUNDATION INC

**Employer identification number** 23-7259984

Par			r Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lir	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	(a) zenor adviced ianiae	(a) i and and only accounts
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in		funds
3	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
Ü	for charitable purposes and not for the benefit of the donor		
Par		ganization answered "Yes" on Form 990. Part	
1	Purpose(s) of conservation easements held by the organizat	-	,
·	Preservation of land for public use (for example, recreations)		istorically important land area
	Protection of natural habitat		ertified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qual	ified conservation contribution in the form of a	a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
	Total acreage restricted by conservation easements		
	Number of conservation easements on a certified historic st		
	Number of conservation easements included in (c) acquired		
	listed in the National Register		
3	Number of conservation easements modified, transferred, re		
	year ►		
4	Number of states where property subject to conservation ea	asement is located >	
5	Does the organization have a written policy regarding the pe	eriodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements	it holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting	, handling of violations, and enforcing conserv	vation easements during the year
	<b>&gt;</b>		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conservatior	n easements during the year
	<b>▶</b> \$		
8	Does each conservation easement reported on line 2(d) abo	ve satisfy the requirements of section 170(h)(	4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservat	ion easements in its revenue and expense sta	atement and
	balance sheet, and include, if applicable, the text of the foot	note to the organization's financial statement	s that describes the
	organization's accounting for conservation easements.		
Par			er Similar Assets.
	Complete if the organization answered "Yes" on Forn		
1a	If the organization elected, as permitted under FASB ASC 99		
	of art, historical treasures, or other similar assets held for pu		erance of public
	service, provide in Part XIII the text of the footnote to its fina		
b	If the organization elected, as permitted under FASB ASC 99		
	art, historical treasures, or other similar assets held for public	c exhibition, education, or research in furthera	ance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		· · · · · · · · · · · · · · · · · · ·
	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical tre	- · · · · · · · · · · · · · · · · · · ·	ain, provide
	the following amounts required to be reported under FASB A		
	Revenue included on Form 990, Part VIII, line 1		· · · · · · · · · · · · · · · · · · ·
	Assets included in Form 990, Part X		
LHA	For Paperwork Reduction Act Notice, see the Instruction	is for Form 990.	Schedule D (Form 990) 2021

132051 10-28-21

Pai	t III Organizations Maintaining Co	ollections of Ar	t, His	torical Tr	easures,	or Other	Similar A	ssets(continu	ed)
3	Using the organization's acquisition, accessio	n, and other record	s, checl	k any of the	following that	at make sigr	nificant use c	f its	
	collection items (check all that apply):								
а	Public exhibition	d		Loan or exc	hange progr	am			
b									
С	Preservation for future generations								
4	Provide a description of the organization's col	lections and explair	n how th	ney further t	he organizat	ion's exemp	ot purpose in	Part XIII.	
5	During the year, did the organization solicit or								
	to be sold to raise funds rather than to be mai							Yes	☐ No
Pai	t IV Escrow and Custodial Arrang							IV, line 9, or	
	reported an amount on Form 990, Part	X, line 21.							
1a	Is the organization an agent, trustee, custodia	n or other intermed	liary for	contribution	ns or other as	sets not in	cluded		
	on Form 990, Part X?							Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII a								
								Amount	
С	Beginning balance						1c		
	Additions during the year						1d		
	Distributions during the year						1e		
f	Ending balance						1f		
2a	Did the organization include an amount on Fo						?	Yes	□ No
	If "Yes," explain the arrangement in Part XIII.					-			
	t V Endowment Funds. Complete if								
		(a) Current year	(b) P	rior year	(c) Two yea	rs back (d)	Three years b	ack (e) Four y	ears back
1a	Beginning of year balance	-							
b	Contributions								
	Net investment earnings, gains, and losses								
	Grants or scholarships								
	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
	End of year balance								
2	Provide the estimated percentage of the curre	ent vear end balanc	e (line 1	a. column (a	a)) held as:				
	Board designated or quasi-endowment	<b>,</b>	%	3,	-,,				
b	Permanent endowment	%							
	Term endowment ▶ %								
•	The percentages on lines 2a, 2b, and 2c shou								
3a	Are there endowment funds not in the posses	•	ation tha	at are held a	and administe	ered for the	organization		
	by:								'es No
	(i) Unrelated organizations							3a(i)	
	(ii) Related organizations								
b	If "Yes" on line 3a(ii), are the related organizati	ons listed as requir	ed on S	Schedule R?	)			3b	
4	Describe in Part XIII the intended uses of the								<u> </u>
Pai	t VI Land, Buildings, and Equipme								
	Complete if the organization answered		), Part I\	/, line 11a. S	See Form 990	D, Part X, lin	ie 10.		
	Description of property	(a) Cost or of	ther	(b) Cost	t or other	(c) Accı	umulated	(d) Book	value
		basis (investn			(other)		ciation	(-,	
1a	Land	<del> </del>	,		· ,	,			
	Buildings			7	1,418.	4	1,877.	29	,541.
	Leasehold improvements				7,070.		5,377.		,693.
d	Equipment				-		-		
	Other								
	. Add lines 1a through 1e. (Column (d) must eq		X, colun	nn (B), line 1	10c.)		<b></b>	81	,234.

Schedule D (Form 990) 2021

Part VII	Investments - Other Securities.

Turt viii investments Strict Securities:	5 000 B 1 N/ II	141 O E 000 B 1 V II 10
Complete if the organization answered "Yes"		· · · · · · · · · · · · · · · · · · ·
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) NATIONAL ACLU FOUNDATION		
(B) TRUST	222,244.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	222,244.	
Part VIII Investments - Program Related.		
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(0)		

#### Part IX Other Assets.

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)

(9)

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

#### Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	ACCRUED WAGES	28,787.
(3)	ACCRUED VACATION	75,090.
(4)	PAYROLL TAX LIABILITY	120.
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	103,997.

<sup>2.</sup> Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... X

Schedule D (Form 990) 2021

Sche	dule D (Form 990) 2021 ACLU NEBRASKA FOUNDATION .	INC		<u> </u>	/259984 Page
Pai	t XI Reconciliation of Revenue per Audited Financial Statem	nents With R	evenue per R	eturn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.			
1	Total revenue, gains, and other support per audited financial statements			1	2,495,401
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		4 505		
а	Net unrealized gains (losses) on investments		1,787.	-	
b	Donated services and use of facilities				
С	Recoveries of prior year grants				
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	1,787
3	Subtract line 2e from line 1			3	2,493,614
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	2,493,614
Pai	rt XII Reconciliation of Expenses per Audited Financial Stater	ments With E	xpenses per	Retu	rn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.			
1	Total expenses and losses per audited financial statements			1	1,970,945
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments				
С	Other losses				
d	Other (Describe in Part XIII.)				
е	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	1,970,945
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а		4a			
b					
	Add lines 4a and 4b	•		4c	0
	Total expenses. Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part I, line 18.)			5	1,970,945
	rt XIII Supplemental Information.				· · · · · · · · · · · · · · · · · · ·
	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Pa	art IV lines 1h and	d 2h: Part V line	 4· Part	X line 2: Part XI
	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any ac			1,1 0.10	λ,ο Σ, Γ αιτ λιι,
111103	2d and 45, and 1 art An, inics 2d and 45. Also complete this part to provide any ac	aditional imorniat	1011.		
PAF	RT X, LINE 2:				
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cm 7	ATEMENTS.				
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Schedule D (Form 990) 2021

#### **SCHEDULE J** (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest

Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Department of the Treasury

Internal Revenue Service

ACLU NEBRASKA FOUNDATION INC

Employer identification number 23-7259984

Pa	art I Questions Regarding Compensation			
			Yes	No
<b>1</b> a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel  Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account  Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,		37	
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	Х	
_				
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	X Compensation committee			
	Independent compensation consultant  X Compensation survey or study			
	Form 990 of other organizations  X Approval by the board or compensation committee			
4	During the year did any parson listed on Form 000 Part VIII. Section A line 1s, with respect to the filing			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
9		4a	Х	
h	Receive a severance payment or change-of-control payment?  Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
C	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
Ŭ	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		Х
	Any related organization?	5b		Х
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		Х
b	Any related organization?	6b		Х
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			37
	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			77
_	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W	/-2 and/or 1099-MISo compensation	C and/or 1099-NEC	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ADAM SIPPLE	(i)	164,785.	0.	0.	0.	26,660.	191,445.	0.
LEGAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DANIELLE CONRAD	(i)	153,957.	0.	0.	0.	21,157.		0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
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	(ii)							

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 4A:
ADAM SIPPLE - LEGAL DIRECTOR - SEVERANCE AMOUNT \$47,308.

#### SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

2021
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

ACLU NEBRASKA FOUNDATION INC

Employer identification number 23 – 7259984

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PRESENCE IN NEBRASKA, WE TAKE UP THE TOUGHEST CIVIL LIBERTIES FIGHTS.

BEYOND ONE PERSON, ONE PARTY, OR ONE SIDE - WE THE PEOPLE DARE TO

CREATE A MORE PERFECT UNION.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS EMAILED TO ALL BOARD MEMBERS PRIOR TO SUBMISSION TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL BOARD MEMBERS HAVE A COPY OF ALL BOARD POLICIES. POLICY HANDBOOK IS

UPDATED ANNUALLY. BOARD MEMBERS AND BOARD COMMITTEE MEMBERS ARE EXPECTED TO

DISCLOSE POTENTIAL CONFLICTS AS THE OCCASIONS ARISE. BOARD PRESIDENT AND

EXECUTIVE DIRECTOR ARE IDENTIFIED IN THE POLICY AND GIVEN THE MUTUAL

RESPONSIBILITY OF INTERPRETING THE POLICY OR REFERRING MATTERS TO THE FULL

BOARD AS APPROPRIATE.

FORM 990, PART VI, SECTION B, LINE 15A:

STAFF SALARIES ARE DISCUSSED IN WHOLE AS PART OF THE BUDGET PROCESS.

COMPARABILITY DATA IS PROVIDED FROM OTHER ACLU ORGANIZATIONS THROUGH A

STAFF SALARY REPORT. A DRAFT BUDGET IS PRESENTED TO THE BOARD ANNUALLY IN

JANUARY AND A REVISED BUDGET IS APPROVED IN MARCH AS REFLECTED IN THE

MEETING MINUTES.

FORM 990, PART VI, SECTION C, LINE 19:

ARTICLES OF INCORPORATION ARE ON FILE AT THE SECRETARY OF STATE'S OFFICE;

OTHER GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE

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

Schedule O (Form 990) 2021

Name of the organization	Employer identification number
ACLU NEBRASKA FOUNDATION INC	23-7259984
UPON REQUEST; THE 990, FINANCIAL STATEMENTS, IRS DETERMIN	IATION LETTER AND
BYLAWS ARE ALSO AVAILABLE UNDER ORGANIZATIONAL DOCUMENTS	ON OUR WEBSITE.
FORM 990, PART XII, LINE 2C	
THE PROCESS HAS NOT CHANGED.	

#### SCHEDULE R (Form 990)

**Related Organizations and Unrelated Partnerships** 

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

➤ Attach to Form 990.

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

CIVIL LIBERTIES UNION

ACLU NEBRASKA FOUNDATION INC

2021

Employer identification number 23-7259984

Open to Public Inspection

OMB No. 1545-0047

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33. (a) (b) (c) (d) (e) (f) Name, address, and EIN (if applicable) Primary activity Legal domicile (state or Total income End-of-year assets Direct controlling of disregarded entity entity foreign country) Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt Part II organizations during the tax year. (a) (b) (c) (d) (e) (f) (g) Section 512(b)(13) Name, address, and EIN Legal domicile (state or **Exempt Code** Public charity Direct controlling Primary activity controlled of related organization section status (if section entity entity? foreign country) 501(c)(3)) Yes No ACLU NEBRASKA - 23-7093415 TO FURTHER THE OBJECTIVES 134 S 13 STE 1010 OF THE NATIONAL AMERICAN ACLU NEBRASKA

FOUNDATION, INC.

Х

NEBRASKA

501(C)(4)

LINCOLN, NE 68508

	entification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related
artiii	ganizations treated as a partnership during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	Disproportionate allocations?		amount in box	managi partne	or Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes N	0
	1										
	1										
	1										
	1										

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sect 512(b contra enti	tion b)(13) rolled :ity?
		country)		or tructy		400010		Yes	No
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Page 3

Yes No

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity				1a				
b	Gift, grant, or capital contribution to related organization(s)				1b		X		
С	c Gift, grant, or capital contribution from related organization(s)								
d Loans or loan guarantees to or for related organization(s)									
	Loans or loan guarantees by related organization(s)				1e		Х		
f	Dividends from related organization(s)				1f		X		
g	Sale of assets to related organization(s)				<b>1</b> g		Х		
h	Purchase of assets from related organization(s)				1h		Х		
i	Exchange of assets with related organization(s)				1i		X		
j Lease of facilities, equipment, or other assets to related organization(s)									
							X		
k Lease of facilities, equipment, or other assets from related organization(s)									
I Performance of services or membership or fundraising solicitations for related organization(s)									
m Performance of services or membership or fundraising solicitations by related organization(s)									
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)									
0	Sharing of paid employees with related organization(s)				10		Х		
							X		
p Reimbursement paid to related organization(s) for expenses									
q Reimbursement paid by related organization(s) for expenses									
							37		
	Other transfer of cash or property to related organization(s)				1r		X		
	Other transfer of cash or property from related organization(s)				1s		X		
2	If the answer to any of the above is "Yes," see the instructions for information on who mu	ust complete th	is line, including covered	relationships and transaction thresholds.					
	(a)	(b) (c)							
		ransaction type (a-s)	Amount involved	Method of determining amount inv	olvea				
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1)									
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5)									
-1									
6)									
3216	63 11-17-21	43		Schedule I	R (Fori	n 990	) 2021		
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Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a)	(b)	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e)	(f)	(g)	(r	1)	(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income (related_unrelated	partners se	Share of	Share of	Dispro	por- ate	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Genera managi	or Percentage
of entity		(state or foreign country)	excluded from tax under	orgs.?	total income	end-of-year assets	allocat	ions?	of Schedule K-1	partne	ownership
		Country)	Sections 5 (2-5 (4)	Yes No	p mcome	assets	Yes	No	(F01111 1065)	Yes N	0
							1				
										1 1	