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 23-7093415 File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for 134 S 13 ST STE 1010 filing your return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. 68508-3608 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. ► 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 」. 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, 2024, 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: ► calendar year ► X tax year beginning APR 1, 2022 , and ending MAR 31, 2023

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

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

If the tax year entered in line 1 is for less than 12 months, check reason:

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less

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.

Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by

Form **8868** (Rev. 1-2022)

За

3b

0.

Initial return

L Change in accounting period

any nonrefundable credits. See instructions.

EXTENDED TO FEBRUARY 15, 2024

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

<u>A</u>	רטו נוופ	e 2022 calendar year, or tax year beginning APK 1, 2022 and	ending M	AR 31, 2023			
В	Check if applicabl	C Name of organization		D Employer identific	cation number		
	Addre:						
	Name chang	Doing business as		23-70934	15		
	Initial return	Š	E Telephone numbe	r			
	Final return	134 S 13 ST STE 1010	Room/suite	402-476-	8091		
	termin ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	465,013.		
	Ameno return	LINCOLN, NE 00300-3000		H(a) Is this a group re	eturn		
	Applic tion	F Name and address of principal officer:MINDY RUSH CHIPMAN		for subordinates	? Yes X No		
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	ncluded? Yes No		
$\overline{\Gamma}$	Tax-exe	empt status: \square 501(c)(3) \square 501(c) (4) (insert no.) \square 4947(a)(1) c	or 527	1	list. See instructions		
J	Websit	te: WWW.ACLUNEBRASKA.ORG		H(c) Group exemptio	n number		
K	Form of	organization: X Corporation Trust Association Other	L Year	of formation: 1972 N	1 State of legal domicile: NE		
	art I	Summary	•	·			
_	1	Briefly describe the organization's mission or most significant activities: ${\hbox{\tt FOR}}$	OVER 5	0 YEARS IN	NEBRASKA,		
ĕ		THÉ ACLU HAS WORKED IN COURTS, LEGISLATUR	RES, A	ND COMMUNIT	IES TO		
ra	2	Check this box if the organization discontinued its operations or dispos	sed of more	than 25% of its net as	ssets.		
ove.	3			3	15		
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)			15		
Ş		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			0		
ŧ		Total number of volunteers (estimate if necessary)		_	12		
Activities & Governance	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.		
⋖		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.		
_				Prior Year	Current Year		
	8	Contributions and grants (Part VIII, line 1h)		173,873.	464,463.		
ğ		Program service revenue (Part VIII, line 2g)		0.	0.		
Revenue		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		5.	550.		
Œ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.		
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		173,878.	465,013.		
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		64,046.	0.		
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.		
Ś	1	Solaring other componentian ampleyes benefits (Part IV, column (A), lines 5.10)		29,677.	23,423.		
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 2,94		0.	0.		
g	b	Total fundraising expenses (Part IX, column (D), line 25) 2,94	48.				
û	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		34,332.	72,451.		
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		128,055.	95,874.		
	19	Revenue less expenses. Subtract line 18 from line 12		45,823.	369,139.		
O. Sec	3		Ве	ginning of Current Year	End of Year		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		264,083.	636,703.		
LAS BB	21	Total liabilities (Part X, line 26)		23,803.	27,284.		
<u>E</u> E	22	Net assets or fund balances. Subtract line 21 from line 20		240,280.	609,419.		
P	art II	Signature Block					
Und	der pena	lties of perjury, I declare that I have examined this return, including accompanying schedules	s and statem	ents, and to the best of m	y knowledge and belief, it is		
true	e, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of wh	iich preparer	has any knowledge.			
Sig		Signature of officer		Date			
He	re	MINDY RUSH CHIPMAN, EXECUTIVE DIRECTOR					
		Type or print name and title		N-1-	DTIN		
_		Print/Type preparer's name Preparer's signature		Date Check	PTIN		
Pai		KILEY A WIECHMAN, CPA KILEY A WIECHMAN	N, CP0	1 **** *****			
	parer	Firm's name HBE LLP		Firm's EIN 4	7-0677245		
Use	Only	Firm's address 7140 STEPHANIE LANE PO BOX 23110	U		00\400 4040		
_		LINCOLN, NE 68542-3110		Phone no. (4	02)423-4343		
Ма	y the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No		

Pai	rt III Statement of Program Service Accomplishments	w
	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	
	FOR OVER 50 YEARS IN NEBRASKA, THE ACLU HAS WORKED IN COURTS,	
	LEGISLATURES, AND COMMUNITIES TO PROTECT THE CONSTITUTIONAL AND	
	INDIVIDUAL RIGHTS OF ALL PEOPLE. WITH A NATIONWIDE NETWORK OF C	
	AND MILLIONS OF MEMBERS AND SUPPORTERS, INCLUDING AN EVER-GROWI	LNG
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	Yes X No
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes X No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by	expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total ex	penses, and
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 72,685 • including grants of \$) (Revenue \$)
	WE PROVIDE RESEARCH AND TESTIMONY TO INDIVIDUAL LEGISLATORS AND	THE
	LEGISLATIVE COMMITTEES ON BILLS AND RESOLUTIONS AFFECTING CIVIL	<u>. </u>
	LIBERTIES; WE CONTACT MEMBERS OF NEBRASKA'S CONGRESIONAL DELEGA	
	ISSUES AFFECTING THE SAME AND WE PROVIDE POLITICAL ADVOCACY ON	
	INITIATIVES.	
4b	(Code:) (Expenses \$)
4c	(Code:) (Expenses \$)
	, (, , (
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 72,685.	
		Form 990 (2022)

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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		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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		X
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		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or		37	
_	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			v
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		v
_	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			x
_	Schedule D, Part III	8		
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?			x
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	40		x
44	or in quasi endowments? If "Yes," complete Schedule D, Part V If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,	10		
11	as applicable.			
•	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	0.414	11a		х
h	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	1 Ia		
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	110		
	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			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	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			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
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				
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			37
	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			₩.
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	40		х
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		х
19	column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I.</i> See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	17		
18	1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	10		<u> </u>
19	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		 -
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
			_	

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Part IV Checklist of Required Schedules (continued)

			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		X
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			. v
04 -	Schedule J	23		X
24a	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	24a		Х
h	Schedule K. If "No," go to line 25a	24b		
	Did the organization minest any proceeds of tax-exempt bonds beyond a temporary period exception: Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	240		
·	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	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%			l
	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			37
	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,			
_	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		Х
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?/f	200		
_	"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		Х
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			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			37
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	x	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	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		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			3,7
	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?	20	x	
Pa	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	Λ	
. u	Check if Schedule O contains a response or note to any line in this Part V			
	5 Solidadio di Solidanio a respenso di fioto to diriy into fi dite v		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
00000	4 40 40 00	Eor	aan	(2022

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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,							
	filed for the calendar year ending with or within the year covered by this return2a	0						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b					
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	[За		Х			
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	[3b					
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a							
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		Х			
b	If "Yes," enter the name of the foreign country							
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)).						
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		Х			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	Г	5b		X			
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5с					
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization	solicit						
	any contributions that were not tax deductible as charitable contributions?		6a		X			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts							
	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 services provided to	the payor?	7a		X			
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 required							
	to file Form 8282?		7c		X			
d	If "Yes," indicate the number of Forms 8282 filed during the year							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f					
g								
h								
8								
_	sponsoring organization have excess business holdings at any time during the year?							
9 Sponsoring organizations maintaining donor advised funds.								
a	Did the sponsoring organization make any taxable distributions under section 4966?		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:							
a	Initiation fees and capital contributions included on Part VIII, line 12							
ь 11	Section 501(c)(12) organizations. Enter:							
	Gross income from members or shareholders							
h	Gross income from other sources. (Do not net amounts due or paid to other sources against							
	amounts due or received from them.)							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a					
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
а	Is the organization licensed to issue qualified health plans in more than one state?		13a					
	Note: See the instructions for additional information the organization must report on Schedule O.							
b	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							
С	Enter the amount of reserves on hand							
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		14b					
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or							
	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 income?		16		X			
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in 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 (2022) ACLU NEBRASKA 23-7093415 Page 6

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			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 15			
	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 1b 15			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	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 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		Х
	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 arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
_	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedNONE			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)	s only) availa	able
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an	d finaı	ncial	
	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 books and records			
	THE ORGANIZATION - 402-476-8091			
	134 S 13 STE 1010, LINCOLN, NE 68508			

Form **990** (2022)

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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

- 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.
- 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, box 6 of 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. See the instructions for the order in which to list the persons above.

Check this box if neither the organizat	ion nor any related	orga	aniza	ation	cor	mpe	nsat	ed any current officer,	director, or trustee.	
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	(do	not c	Pos heck	ition more	than	one	Reportable	Reportable	Estimated
	hours per	box	, unle cer an	ss pe	rson	is bot	h an	compensation	compensation	amount of
	week		OOI UII			1	100,	from	from related	other
	(list any hours for	lirecto				L		the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or c	stee			satec		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al trus		yee	mper		1099-NEC)	10001120)	and related
	below	Individual trustee or director	Institutional trustee	<u></u>	Key employee	est co oyee	ь	,		organizations
	line)	Indivi	Instit	Officer	Key e	Highest compensated employee	Former			
(1) MINDY RUSH-CHIPMAN	2.00									
EXECUTIVE DIRECTOR	57.00			Х				2,826.	108,099.	33,019.
(2) NANCY BARE	0.50									
DIRECTOR		Х						0.	0.	0.
(3) NATASHA NASEEM	0.50									
DIRECTOR	0.50	Х						0.	0.	0.
(4) MICHAEL BEVERLY	0.50							_	_	_
TREASURER		Х		Х				0.	0.	0.
(5) CHRISTINA ELLISON	0.50									
DIRECTOR	0.50	Х						0.	0.	0.
(6) SHIVANI SHARMA	0.50									
SECRETARY		Х		Х				0.	0.	0.
(7) LASUNYA PHILLIPS	0.50							_	_	_
DIRECTOR	0.50	X						0.	0.	0.
(8) ANDREW ALEMAN	0.50									
NATIONAL BOARD REP		Х						0.	0.	0.
(9) YOLANDA CHAVEZ-NUNCIO	0.50									
AFFILIATE EQUITY OFFICER	0.50	Х		Х				0.	0.	0.
(10) MOLLY BRUMMOND	0.50									
2ND VICE PRESIDENT	0.50	Х		Х				0.	0.	0.
(11) ASHLEI SPIVEY	0.50									
PRESIDENT		Х		Х				0.	0.	0.
(12) CAROL WINDRUM	0.50	ļ								
DIRECTOR	0.50	Х						0.	0.	0.
(13) ROSEY HIGGS	0.50	ļ								
DIRECTOR		Х						0.	0.	0.
(14) STEPHEN JACKSON	0.50	۱								
DIRECTOR		Х						0.	0.	0.
(15) JULIA ISAACS TSE	0.50	٠,,								_
DIRECTOR	0.50	X						0.	0.	0.
(16) JASON WITMER	0.50	1								
DIRECTOR	0.50	Х				<u> </u>	_	0.	0.	0.
		-								
	I	1	1		i	1	i .	i .	i	I

Form **990** (2022)

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Form 990 (2022) ACLU NEB	RASKA								23-7	093	415	Pa	age 8
Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)													
(A) Name and title	(B) Average hours per week (list any	age (do not che box, unless officer and			rson	than	h an	(D) Reportable compensation from the	(E) Reportable compensation from relate	on d	am	(F) cimate ount o other	of
	hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC/ 1099-NEC)	organizatior (W-2/1099-MI 1099-NEC	MISC/ from		om the anizati relate	e ion ed
1b Subtotal								2,826.	108,0	99.	3.3	3,01	19.
c Total from continuation sheets to Part V	I, Section A			· · · · · ·	·····			0. 2,826.	108,0	0. 99.		3,01	0.
Total number of individuals (including but no compensation from the organization	ot iimited to tr	iose	liste	eu ai	DOVE	e) wi	10 1	eceived more than \$100	J,000 or reportat)ie		T	0
3 Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s			•		•		_		•		3	Yes	No X
4 For any individual listed on line 1a, is the su and related organizations greater than \$15	ım of reportab 0,000? <i>If</i> "Yes,	le co	mple	ensa ete S	atior Sche	n and edule	d ot e <i>J t</i>	her compensation from for such individual	the organization		4		Х
5 Did any person listed on line 1a receive or a rendered to the organization? If "Yes," commended in the section B. Independent Contractors	-				-			-			5		Х
Complete this table for your five highest countries the organization. Report compensation for										mpens	ation fr	rom	
(A) Name and business			NI					(B) Description of s		С	(C) ompen		1
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lir	nite	d to		se lis	stec	d above) who received m	nore than				
											Form 9	90 (2	2022)

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ACLU NEBRASKA

Form 990 (2022) ACLU NET

Part VIII Statement of Revenue

		Check if Schedule O contains a response or no	te to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue		Revenue excluded from tax under
					lunction revenue	business revenue	sections 512 - 514
ıts	1 a	Federated campaigns 1a					
irar	b	Membership dues 1b	3,803.				
Ę,		Fundraising events 1c					
ar /		Related organizations 1d					
S, G	-	Government grants (contributions) 1e					
Sig	f	All other contributions, gifts, grants, and					
he ti	•		,660.				
호텔	,	Noncash contributions included in lines 1a-1f	,,,,,,,				
Contributions, Gifts, Grants and Other Similar Amounts		Total. Add lines 1a-1f		464,463.			
- 10			ness Code	101,1001			
o l	2 a		mede dede				
ķ.							
Program Service Revenue	b						
Z =	c						
gra	C						
or	6						
_		All other program service revenue	1				
\rightarrow							
	3	Investment income (including dividends, interest, an		550.			550.
	_	other similar amounts)		550.			330.
	4	Income from investment of tax-exempt bond proceed					
	5	Royalties					
			Personal				
	6 a						
	b						
	C	` '					
		Net rental income or (loss)					
	7 a	Gross amount from sales of (i) Securities (i	i) Other				
		assets other than inventory 7a					
	b	Less: cost or other basis					
une		and sales expenses					
ther Revenue	c	Gain or (loss) 7c					
<u>~</u>	c	Net gain or (loss)					
he	8 a	Gross income from fundraising events (not					
₽		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 188a					
	b	Less: direct expenses8b					
	c	Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See					
		Part IV, line 19 9a					
	b	Less: direct expenses9b					
	c	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowances 10a					
	b	Less: cost of goods sold 10b					
		Net income or (loss) from sales of inventory					
s			iness Code				
o o	11 a						
Miscellaneous Revenue	b						
e e	c						
Alisc R		All other revenue					
-		Total. Add lines 11a-11d					
	12	Total revenue. See instructions		465,013.	0.	0.	550.

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).

	Check if Schedule O contains a respons not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
	8b, 9b, and 10b of Part VIII.	. 3.4. 3.19011000	expenses	general expenses	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 5	Benefits paid to or for members Compensation of current officers, directors,				
6	trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	18,440.	13,952.	2,892.	1,596
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	872. 2,695.	660. 2,039.	137. 422.	75 234
9	Other employee benefits Payroll taxes	1,416.	1,071.	222.	123
11 a		1,816. 2,702.		1,816.	
b c	Accounting	1,486.	40,228.	1,486.	
d e	D () 1(1) 1	40,220.	40,220.		
f g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch 0.)				
12	Advertising and promotion Office expenses	4,602.	3,482.	722.	398
14 15	Information technology Royalties	2 200	0 500	510	206
16 17	Occupancy Travel	3,308. 413.	2,503.	519. 65.	286 36
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 20	Conferences, conventions, and meetings Interest	9,385.	370.	8,973.	42
21 22	Payments to affiliates				
23 24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If	1,181.	894.	185.	102
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)	6 600	6 600		
a	PUBLIC EDUCATION MISCELLANEOUS	6,690. 492.	6,690. 372.	77.	43
c d	BANK FEES	148.	112.	23.	13
е	· — —	95,874.	72,685.	20,241.	2,948
<u>25</u> 26	Total functional expenses. Add lines 1 through 24e Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)	73,074.	12,000.	20,241.	2,340

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ACLU NEBRASKA

Form 990 (2022) Part X | Balance Sheet

Part	: X	Balance Sheet				
		Check if Schedule O contains a response or	note to any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		239,699.	1	452,761
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		24,384.	4	175,371
	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 persons		5	
	6	Loans and other receivables from other disquared	ualified persons (as defined			
		under section 4958(f)(1)), and persons descr	bed in section 4958(c)(3)(B)		6	
<u>ş</u>	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
<	9	Prepaid expenses and deferred charges			9	
- 1	10a	Land, buildings, and equipment: cost or other	er			
		basis. Complete Part VI of Schedule D				
	b	Less: accumulated depreciation			10c	
	11	Investments - publicly traded securities			11	0 554
	12	Investments - other securities. See Part IV, lin	F		12	8,571
	13	Investments - program-related. See Part IV, li	F		13	
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		064 000	15	626 802
-	16	Total assets. Add lines 1 through 15 (must e		264,083.	16	636,703
	17	Accounts payable and accrued expenses		23,803.	17	18,649
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
- 1.	21	Escrow or custodial account liability. Comple			21	
se l	22	Loans and other payables to any current or f				
		trustee, key employee, creator or founder, su	T T			
		controlled entity or family member of any of t	F		22	
	23	Secured mortgages and notes payable to un	The state of the s		23	
- 1	24	Unsecured notes and loans payable to unrel			24	
- 1	25	Other liabilities (including federal income tax,				
		parties, and other liabilities not included on li	<i>,</i> .	0.	25	8,635
- 1.	26	of Schedule D		23,803.	26	27,284
+	20	Organizations that follow FASB ASC 958,		23,003.	20	27,201
S S		and complete lines 27, 28, 32, and 33.	Sheck here			
<u> </u>	27	Net assets without donor restrictions		240,280.	27	488,311
) ai	28	Net assets with donor restrictions			28	121,108
Ē '	20	Organizations that do not follow FASB AS		20		
로		and complete lines 29 through 33.				
5	29	Capital stock or trust principal, or current fur	nds		29	
ו מָנ	30	Paid-in or capital surplus, or land, building, o			30	
ž	31	Retained earnings, endowment, accumulated	F		31	
# I	32	Total net assets or fund balances		240,280.	32	609,419
_	33	Total liabilities and net assets/fund balances		264,083.	33	636,703
— "		. Stall liabilities and fiel abouto, faira balaifious		,		Form 990 (202

Form **990** (2022)

23-7093415 Page **12** ACLU NEBRASKA Form 990 (2022)

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1 2	Total revenue (must equal Part VIII, column (A), line 12) Total expenses (must equal Part IX, column (A), line 25)	1 2		5,0 5.8	13. 74.	
3		3			39.	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		$\frac{5,\pm}{0,2}$		
5	Net unrealized gains (losses) on investments	5		<u> </u>		
6	Donated services and use of facilities	6				
7		7				
8	Investment expenses Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	60	9,4	19.	
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII				X	
	· · · · · · · · · · · · · · · · · · ·			Yes	No	
1	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 Schedule	e O.				
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?					
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a				
	separate basis, consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis		0.	Х		
р	Were the organization's financial statements audited by an independent accountant?		2b			
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,				
	consolidated basis, or both: X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit.				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	nedule O.				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ired audit				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b			
			Form	990	(2022)	

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

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

0000

Employer identification number

2022

OMB No. 1545-0047

ACLU NEBRASKA 23-7093415 Organization type (check one): Filers of: Section: X = 501(c)(4) (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 that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Name of organization Employer identification number

ACLU	NEBRASKA	23-7093415

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

ACLU NEBRASKA

23-7093415

	Noncash Property (see instructions). Use duplicate copies of P	art II if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

Schedule B (Form 990) (2022)

Name of organization Employer identification number ACLU NEBRASKA 23-7093415

Part III	Exclusively religious, charitable, etc., contributi	ons to organizations describe	ed in section 50	1(c)(7), (8), or (10) that total more than \$1,000 for the year	
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, c	through (e) and the following li haritable, etc., contributions of \$1.0	ine entry. For or 1 00 or less for the	ganizations e year. (Enter this info. once.) \$	
	Use duplicate copies of Part III if additional	space is needed.			
(a) No. from	(b) Purpose of gift	(c) Use of gift	:	(d) Description of how gift is held	
Part I					
		(e) Transfer	of gift		
			_		
-	Transferee's name, address, a	nd ZIP + 4	Re	elationship of transferor to transferee	
(a) No. from	(b) Purpose of gift	(a) Hop of gift		(d) Description of how gift is hold	
Part I	(b) Ful pose of gift	(c) Use of gift	·	(d) Description of how gift is held	
-					
		(e) Transfer	of gift		
	Tuenefeves's name address of	ad 7 ID + 4	D	lationabin of transferor to transfero	
-	Transferee's name, address, a	nd ZIP + 4	HE	elationship of transferor to transferee	
				_	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held	
		(e) Transfer	of gift		
			_		
-	Transferee's name, address, a	nd ZIP + 4	He	elationship of transferor to transferee	
		-		_	
		-			
(a) No. from	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held	
Part I	(b) Purpose or girt	(c) Use of gift	•	(a) Description of now girt is field	
-					
		(e) Transfer	of gift		
	Tuempfaussle manne address a	ad 71D . 4	Deletionality of the Co. 1. 1. 1.		
-	Transferee's name, address, a	iu ZIP + 4	He	elationship of transferor to transferee	

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 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

			tions: Complete Part III.			
Nan	ne of organization				Er	nployer identification number
_		ACLU NE				23-7093415
Pa	art I-A Com	plete if the or	ganization is exempt und	ler section 501(c)	or is a section 527	organization.
2	Political campai	gn activity expendi	zation's direct and indirect politic tures ign activities			
Pa	art I-B Com	plete if the or	ganization is exempt und	ler section 501(c)((3).	
			incurred by the organization und			\$
2	Enter the amour	nt of any excise tax	incurred by organization manage	ers under section 4955		\$
3	If the organization	on incurred a section	on 4955 tax, did it file Form 4720	for this year?		Yes No
k	If "Yes," describ	e in Part IV.				
Pa	art I-C Com	plete if the org	ganization is exempt und	ler section 501(c),	except section 50	01(c)(3).
1	Enter the amour	nt directly expende	d by the filing organization for se	ction 527 exempt funct	tion activities	\$
2	Enter the amour	nt of the filing orgar	nization's funds contributed to ot	her organizations for se	ection 527	
						\$
3	· ·	· · · · · · · · · · · · · · · · · · ·	s. Add lines 1 and 2. Enter here a			
4			1120-POL for this year?			
5	made payments contributions re-	s. For each organiza	mployer identification number (El ation listed, enter the amount paid comptly and directly delivered to additional space is needed, prov	d from the filing organize separate political organize	zation's funds. Also ente anization, such as a sep	er the amount of political
	(a) Na	ame	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter	contributions received and

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Schedule C (Form 990) 2022 ACLU NEBRASKA 23-7093415 Page 2 Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)). Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). Check if the filing organization checked box A and "limited control" provisions apply. (a) Filing (b) Affiliated group **Limits on Lobbying Expenditures** organization's totals (The term "expenditures" means amounts paid or incurred.) totals **1a** Total lobbying expenditures to influence public opinion (grassroots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)
 c Total lobbying expenditures (add lines 1a and 1b)
 d Other exempt purpose expenditures

i Subtract line 1f from line 1c. If zero or less, enter -0j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720

е	Total exempt purpose expenditures (add line		
f	Lobbying nontaxable amount. Enter the amo	unt from the following table in both columns.	
	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	
	Not over \$500,000 20% of the amount on line 1e.		
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000.		
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	
	Over \$17,000,000 \$1,000,000.		
g	Grassroots nontaxable amount (enter 25% o		
h	Subtract line 1g from line 1a. If zero or less, e		

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

Yes

No

reporting section 4911 tax for this year?

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	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a)	(k	o)
of the	e lobbying activity.	Yes	No	Amount	
1	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:				
а	Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
	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?				
i	Other activities?				
J	Total. Add lines 1c through 1i				
	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				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?t III-A Complete if the organization is exempt under section 501(c)(4), section	on 501(c)(5) or se	ction	
ı aı	501(c)(6).	on 501(c)(<i>5)</i> , 01 30	Clion	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?			X	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		X
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the				X
	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 politi	cal			
_	expenses for which the section 527(f) tax was paid).		0-		
	Current year				
D	Carryover from last year		l _		
2	Total				
ى م	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the amount on line 3.		3		
4	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and				
	111		4		
5					
	t IV Supplemental Information		5		
	de 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-	A lines 1 :	and 2 (See	
instru	uctions); and Part II-B, line 1. Also, complete this part for any additional information.	, 110t), 1 tare 11	, iii 100 T	and 2 (000	
PAI	RT I-A, LINE 1:				
LOI	BBYING ACTIVITIES FOR ISSUES REGARDING CIVIL LIBERT	'IES			

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

Employer identification number

Name of the organization

23-7093415 ACLU NEBRASKA Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the

rai	organizations Waintaining Donor Advised		ac or recountercomplete it the			
	organization answered 165 on 16111 555, 1 arriv, into	(a) Donor advised funds	(b) Funds and other accounts			
1	Total number at end of year					
	Aggregate value of contributions to (during year)					
	Aggregate value of grants from (during year)					
	Aggregate value at end of year					
	Did the organization inform all donors and donor advisors in v		vised funds			
	are the organization's property, subject to the organization's					
	Did the organization inform all grantees, donors, and donor ad					
	for charitable purposes and not for the benefit of the donor or					
Par						
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).				
	Preservation of land for public use (for example, recreat	tion or education) Preservation	of a historically important land area			
	Protection of natural habitat	· —	of a certified historic structure			
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribution in the for	m of 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			
	Number of conservation easements on a certified historic stru					
	Number of conservation easements included in (c) acquired a					
	historic structure listed in the National Register		2d			
	Number of conservation easements modified, transferred, rele					
	year					
4	Number of states where property subject to conservation eas	sement is located				
5	Does the organization have a written policy regarding the peri	iodic monitoring, inspection, handling o	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 co	onservation easements during the year			
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conser	vation easements during the year			
	Does each conservation easement reported on line 2(d) above	• •				
	and section 170(h)(4)(B)(ii)?					
9	In Part XIII, describe how the organization reports conservation	•				
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial state	ements that describes the			
	organization's accounting for conservation easements.	Aut Historical Tuescomes on	Other Circilar Assats			
Par	t III Organizations Maintaining Collections of Complete if the organization answered "Yes" on Form	-	Other Similar Assets.			
12	If the organization elected, as permitted under FASB ASC 95		at and balance sheet works			
		•				
	of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.					
	art, historical treasures, or other similar assets held for public					
	provide the following amounts relating to these items:	or instanting or instanting in	and the dispublic convicts,			
	(i) Revenue included on Form 990, Part VIII, line 1		\$			
2	If the organization received or held works of art, historical trea		· · · · · · · · · · · · · · · · · · ·			
	the following amounts required to be reported under FASB A		olai gairi, provide			
	Revenue included on Form 990, Part VIII, line 1		\$			
	Assets included in Form 990, Part X					

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

Schedule D (Form 990) 2022

Pai	t III Organizations Maintaining C	ollections of A	rt, Historical	Treasures,	or Other	Similar As	sets(continu	ed)
3	Using the organization's acquisition, accession	on, and other record	ls, check any of	the following th	at make sign	ificant use o	f its	
	collection items (check all that apply):							
а	Public exhibition	d	I Loan or	exchange progr	am			
b	Scholarly research	е	Other					
С	Preservation for future generations		_					
4	Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.							
5	During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets							
	to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No							
Pai	t IV Escrow and Custodial Arran	gements. Comple	ete if the organiz	ation answered	"Yes" on Fo	rm 990, Part	IV, line 9, or	
	reported an amount on Form 990, Par	t X, line 21.						
1a	Is the organization an agent, trustee, custodi	an or other intermed	diary for contribu	tions or other a	ssets not inc	luded		
	on Form 990, Part X?						Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII							
							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	orm 990, Part X, line	21, for escrow of	r custodial acc	ount liability?	?	Yes	L No
<u>b</u>	If "Yes," explain the arrangement in Part XIII.	Check here if the ex	kplanation has b	een provided or	Part XIII			
Pai	t V Endowment Funds. Complete it	the organization ar	swered "Yes" or					
		(a) Current year	(b) Prior year	(c) Two yea	ırs back (d)	Three years b	ack (e) Four y	ears back
1a	Beginning of year balance							
b	Contributions							
	Net investment earnings, gains, and losses							
d	Grants or scholarships							
е	Other expenditures for facilities							
	and programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the curr	ent year end baland	e (line 1g, colum	n (a)) held as:				
а	Board designated or quasi-endowment		_%					
b	Permanent endowment	%						
С	Term endowment	%						
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.						
За	Are there endowment funds not in the posse	ssion of the organiz	ation that are he	d and administ	ered for the			
	organization by:						Y	es No
	(i) Unrelated organizations						3a(i)	
	(ii) Related organizations							
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requi	red on Schedule	R?			3b	
4	. Describe in all the interiors described in the original and the original							
Pai	t VI Land, Buildings, and Equipm							
	Complete if the organization answered	d "Yes" on Form 990	D, Part IV, line 11	a. See Form 99	0, Part X, line	e 10.		
	Description of property	(a) Cost or o basis (investr		ost or other sis (other)	(c) Accu depre		(d) Book	value
1a	Land							
b	Buildings							
	Leasehold improvements							
d	Equipment							
	Other							
Tota	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, column (B), lii	ne 10c.)				0.

Schedule D (Form 990) 2022

	(*
Part VII	Investments - Other Securities

Part VII Investments - Other Securities.		
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11b. See Form 990, Part X, line 12.
(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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		
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)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		
Part IX Other Assets.		

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) LEASE LIABILITY	8,635.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	8,635.

^{2.} 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) 2022

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.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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

ACLU NEBRASKA

Employer identification number 23-7093415

Pa	art I Questions Regarding Compensation								
			Yes	No					
1a	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		<u> </u>					
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,								
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	Х	<u> </u>					
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.								
	Compensation committee Written employment contract								
	Independent compensation consultant Z Compensation survey or study								
	Form 990 of other organizations X Approval by the board or compensation committee								
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:			37					
а	Receive a severance payment or change-of-control payment?	4a		X					
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X					
С	Participate in or receive payment from an equity-based compensation arrangement?	4c							
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.								
	Only costion $501(a)(2)$, $501(a)(4)$, and $501(a)(20)$ organizations must complete lines 50								
5	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: The organization?	5a		х					
a h	The organization? Any related organization?	5b		X					
b	Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	30							
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation								
Ü	contingent on the net earnings of:								
а	The organization?	6a		Х					
	Any related organization?	6b		X					
	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								
	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х					
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the								
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х					
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) 2022

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

ACLU NEBRASKA

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.

		(B) Breakdown of V	V-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) MINDY RUSH-CHIPMAN	(i)	2,826.	0.	0.	0.	0.		0.
EXECUTIVE DIRECTOR	(ii)	108,099.	0.	0.	0.	33,019.	141,118.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
(ii)								
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							<u> </u>

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

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.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

ACLU NEBRASKA

Employer identification number 23-7093415

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: PROTECT THE CONSTITUTIONAL AND INDIVIDUAL RIGHTS OF ALL PEOPLE. WITH A NATIONWIDE NETWORK OF OFFICES AND MILLIONS OF MEMBERS AND SUPPORTERS, INCLUDING AN EVER-GROWING 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 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 A, LINE 6: THE ORGANIZATION HAS MEMBERS WHO CAN ELECT THE GOVERNING BODY. FORM 990, PART VI, SECTION A, LINE 7A: THE ORGANIZATION HAS MEMBERS WHO CAN ELECT THE GOVERNING BODY. FORM 990, PART VI, SECTION A, LINE 7B: THE ORGANIZATION HAS MEMBERS WHO CAN APPROVE CHANGES TO THE ORGANIZATIONS BYLAWS.

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:

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

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Name of the organization **Employer identification number** ACLU NEBRASKA 23-7093415 ALL BOARD MEMBERS HAVE A COPY OF ALL BOARD POLICIES. THE POLICY HANDBOOK IS UPDATED ANNUALLY. BOARD MEMBERS AND BOARD COMMITTEE MEMBERS ARE EXPECTED TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AS THE OCCASIONS THE BOARD PRESIDENT AND EXECUTIVE DIRECTOR ARE IDENTIFIED IN THE ARISE. POLICY AND GIVEN THE MUTUAL RESPONSIBILITY OF INTERPRETING THE POLICY OR REFERRING MATTERS TO THE FULL BOARD AS APPROPRIATE. FORM 990, PART VI, SECTION C, LINE 19: THE ARTICLES OF INCORPORATION ARE ON FILE AT THE SECRETARY OF STATE'S OFFICE; OTHER GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST; THE 990, FINANCIAL STATEMENTS, IRS DETERMINATION 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)

Department of the Treasury

Internal Revenue Service

Name of the organization

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.

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

2022 Open to Public Inspection

Employer identification number

OMB No. 1545-0047

23-7093415 ACLU NEBRASKA Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33. Part I (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 FOUNDATION INC - 23-7259984 PROVIDING LEGAL ASSISTANCE 134 S 13 STE 1010 AND FINANCIAL SUPPORT FOR Х LINCOLN, NE 68508 CIVIL LIBERTIES ISSUES. NEBRASKA 501(C)(3) LINE 10

	Identification 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
	organizations 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	(state or entity (related, unrelated, income end-of-year		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										

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) 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	Sec 512(k contr ent	tion o)(13) rolled ity?
		country)		J. 1.25.7				Yes	No
-									
									<u> </u>
									Щ.

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

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Yes No

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 r	related organizations listed	in Parts II-IV?			X			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity										
b Gift, grant, or capital contribution to related organization(s)										
С	c Gift, grant, or capital contribution from related organization(s)				1c		X			
	d Loans or loan guarantees to or for related organization(s)				1d		X			
е	Loans or loan guarantees by related organization(s)				1e		X			
f	f Dividends from related organization(s)				1f		X			
	g Sale of assets to related organization(s)				1g		X			
h Purchase of assets from related organization(s)										
i	Exchange of assets with related organization(s)				1i		X			
j	j Lease of facilities, equipment, or other assets to related organization(s)				1j		X			
k Lease of facilities, equipment, or other assets from related organization(s)										
l 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)				1m		X			
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)										
	Sharing of paid employees with related organization(s)				10		X			
р	P Reimbursement paid to related organization(s) for expenses				1p	Х				
q Reimbursement paid by related organization(s) for expenses										
r	r Other transfer of cash or property to related organization(s)				1r		X			
	S Other transfer of cash or property from related organization(s)				1s		X			
	If the answer to any of the above is "Yes," see the instructions for information on who must c									
	(a) (b Name of related organization Transa type	action	(c) Amount involved	(d) Method of determining amount inv	olved					
1)										
2)										
3)										
4)										
5)										
6)	·	22								
3216	163 09-14-22	32		Schedule F	₹ (Forr	n 990)	2022			

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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) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners s 501(c)(i orgs.? Yes N	sec. (3) ?	(f) Share of total income	(g) Share of end-of-year assets	Disprotion allocat	por- ate ions?	Gene mana partr Yes	ral or Figing ner?	(k) Percentage ownership