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## Short Form

OMB No 1545-1150

## Return of Organization Exempt From Income Tax

2009

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

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form

Department of the Treasury  
Internal Revenue Service

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

Open to Public  
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A For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010			
<b>B Check if applicable</b> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<b>C</b> <b>NEBRASKA SHERIFFS ASSOCIATION</b> PO BOX 81822 LINCOLN, NE 68501	
		<b>D Employer identification number</b> 47-0427812	
		<b>E Telephone number</b> 402.434.3785	
		<b>F Group Exemption Number</b> ►	
<b>• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b>		<b>G Accounting method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ►	
<b>I Website:</b> ► <a href="http://WWW.NESHERIFFSASSOC.ORG">WWW.NESHERIFFSASSOC.ORG</a>		<b>H Check</b> ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
<b>J Tax-exempt status (check only one)</b> — <input checked="" type="checkbox"/> 501(c) (3) □ (insert no.) 4947(a)(1) or 527			
<b>K Check</b> ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.			
<b>L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ</b>		► \$ 302,003.	
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See the instructions for Part I.)			
REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	206,636.
	2 Program service revenue including government fees and contracts	2	71,951.
	3 Membership dues and assessments	3	14,995.
	4 Investment income	4	1,433.
	5a Gross amount from sale of assets other than inventory	5a	1,087.
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	1,087.
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	2,875.
	b Less: direct expenses other than fundraising expenses	6b	2,493.
EXPENSES	7a Gross sales of inventory, less returns and allowances	7a	3,026.
	b Less: cost of goods sold	7b	151.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	2,875.
	8 Other revenue (describe ► <b>RECEIVED</b> )	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	299,359.
	10 Grants and similar amounts paid (attach schedule) <b>SEE STATEMENT 2</b>	10	5,000.
	11 Benefits paid to or for members	11	755.
	12 Salaries, other compensation, and employee benefits	12	22,870.
	13 Professional fees and other payments to independent contractors	13	164,275.
	14 Occupancy, rent, utilities, and maintenance	14	3,354.
15 Printing, publications, postage, and shipping	15	61,231.	
16 Other expenses (describe ► <b>SEE STATEMENT 3</b> )	16	44,956.	
17 Total expenses. Add lines 10 through 16	17	302,441.	
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3,082.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	228,161.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	225,079.
	<b>Part II Balance Sheets.</b> If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.		
(See the instructions for Part II)			
22 Cash, savings, and investments	(A) Beginning of year	(B) End of year	
23 Land and buildings	179,542.	22	178,305.
24 Other assets (describe ► <b>SEE STATEMENT 4</b> )	35,162.	23	40,351.
25 Total assets	14,214.	24	6,423.
26 Total liabilities (describe ► <b>SEE STATEMENT 5</b> )	228,918.	25	225,079.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	757.	26	0.
	228,161.	27	225,079.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 990-EZ (2009)

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

What is the organization's primary exempt purpose? **LAW ENFORCEMENT AGENCY SUPPORT**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

**Expenses**  
(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts; optional for others.)

28	<u>PUBLICATION OF THE "NEBRASKA SHERIFF" - OFFICIAL PUBLICATION CONTAINING ARTICLES REGARDING LAW ENFORCEMENT</u>		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a 74,849.
29	<u>CONFERENCES, CONVENTIONS AND OTHER TRAINING OPPORTUNITIES FOR LAW ENFORCEMENT OFFICERS</u>		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a 48,746.
30	<u>SUPPORT FOR VARIOUS YOUTH ACTIVITIES</u>		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a 5,000.
31	Other program services (attach schedule)		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a
32	<u>Total program service expenses</u> (add lines 28a through 31a)		32 128,595.

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instrs.)

## Part V Other Information (Note the statement requirements in the instrs for Part V.)

## SEE STATEMENT 6

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N.	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ► 0. ; section 4912 ► 0. ; section 4955 ► 0.	40b	X
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		0.
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► NE		
42a The organization's books are in care of ► AMY PRENDA, EXEC DIRECTOR Located at ► 1233 LINCOLN MALL, SUITE 201 LINCOLN NE	Telephone no ► 402.476.1440 ZIP + 4 ► 68508-2820	
b 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)? If 'Yes,' enter the name of the foreign country: ►	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: ►	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46 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

	Yes	No
46	X	
47	X	
48	X	
49a	X	
49b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
-----				
-----				
-----				
-----				
-----				

f Total number of other employees paid over \$100,000 ► 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
COMMUNITY SAFETY LLC 13120 COUNTY RD 6 MINNEAPOLIS, MN 55441-3830	TELEMARKETING	47,641.
COMMUNITY RELATIONS INC PO BOX 1021 SMITHVILLE, MO 64089	TELEMARKETING	91,053.
-----		
-----		
-----		
-----		
-----		0.

d Total number of other independent contractors each receiving over \$100,000 ► 0

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

**Sign Here**

Signature of officer

*9/16/2010*  
Date

LARRY KORANDA

PRESIDENT

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature	► <i>Carole A. Wallrech</i>	Date	Check if self-employed	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	MUMM & ASSOCIATES, P.C. CPAS ► 4949 NORTH 26TH STREET STE A LINCOLN, NE 68521	8-18-10	► <input type="checkbox"/>	P00350096
EIN			► 47-0782211	
Phone no	► (402) 438-6866			

May the IRS discuss this return with the preparer shown above? See instructions

BAA

►  Yes  No  
Form 990-EZ (2009)

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

**2009****Open to Public  
Inspection**

Name of the organization

**NEBRASKA SHERIFFS ASSOCIATION**

Employer identification number

**47-0427812****Part I | Reason for Public Charity Status** (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check 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.)  
 3  A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.  
 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)  
 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)  
 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)  
 9  An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)  
 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
 a  Type I      b  Type II      c  Type III – Functionally integrated      d  Type III – Other  
 e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**  
 f  If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box  
 g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	<b>Yes</b>	<b>No</b>
11g (i)		
11g (ii)		
11g (iii)		

**h** Provide the following information about the supported organizations.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2009

**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)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►

1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')  
 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf  
 3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge  
 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)  
 6 **Public support.** Subtract line 5 from line 4

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1						
2						
3						
4						
5						
6						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►

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 IV.)  
 11 **Total support.** Add lines 7 through 10  
 12 Gross receipts from related activities, etc. (see instructions)

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7						
8						
9						
10						
11						
12						12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ►

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))

14	%
----	---

15 Public support percentage from 2008 Schedule A, Part II, line 14

15	%
----	---

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ►

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ►

17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ►

b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ►

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

BAA

Schedule A (Form 990 or 990-EZ) 2009

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support****Calendar year (or fiscal yr beginning in) ▶**

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants')	408,417.	322,580.	242,090.	211,905.	173,990.	1,358,982.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513 ..						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf ..						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
<b>6 Total.</b> Add lines 1 through 5	<b>408,417.</b>	<b>322,580.</b>	<b>242,090.</b>	<b>211,905.</b>	<b>173,990.</b>	<b>1,358,982.</b>
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
<b>8 Public support</b> (Subtract line 7c from line 6.)						<b>1,358,982.</b>

**Section B. Total Support****Calendar year (or fiscal yr beginning in) ▶**

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6	<b>408,417.</b>	<b>322,580.</b>	<b>242,090.</b>	<b>211,905.</b>	<b>173,990.</b>	<b>1,358,982.</b>
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	2,907.	3,542.	4,496.	2,756.	1,433.	15,134.
<b>c</b> Add lines 10a and 10b.	2,907.	3,542.	4,496.	2,756.	1,433.	15,134.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	1,000.	1,000.	12,350.	6,340.		20,690.
<b>13 Total support.</b> (add lines 9, 10c, 11, and 12)						<b>1,394,806.</b>

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► **Section C. Computation of Public Support Percentage**

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) ..	15	97.4 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	97.7 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) ..	17	1.1 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.0 %

**19a 33-1/3 support tests – 2009.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► **b 33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► **20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV: Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

**Department of the Treasury  
Internal Revenue Service**

**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. ► See separate instructions.

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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,' to 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,' to Form 990, Part IV, line 5 (Proxy Tax), then

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

Name of organization

## NEBRASKA SHERIFFS ASSOCIATION

**Employer identification number**

47-0427812

**Part I-A:** Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures
- 3 Volunteer hours

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . ► \$ 0 .  
 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ 0 .  
 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No  
 4a Was a correction made?  Yes  No  
 b If 'Yes,' describe in Part IV.

**Part I-C** Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ \_\_\_\_\_

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ \_\_\_\_\_

3 Total of exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$ \_\_\_\_\_

4 Did the filing organization file **Form 1120-POL** for this year?  Yes  No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule C (Form 990 or 990-EZ) 2009**

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check  if the filing organization belongs to an affiliated group.

**B** Check  if the filing organization checked box A and 'limited control' provisions apply.

**Limits on Lobbying Expenditures –**  
(The term 'expenditures' means amounts paid or incurred.)

**1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)

10,441.

**b** Total lobbying expenditures to influence a legislative body (direct lobbying)

10,441.

**c** Total lobbying expenditures (add lines 1a and 1b)

**d** Other exempt purpose expenditures

10,441.

**e** Total exempt purpose expenditures (add lines 1c and 1d)

**f** Lobbying nontaxable amount. Enter the amount from the following table in both columns

2,088.

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% of line 1f)

522.

**h** Subtract line 1g from line 1a. If zero or less, enter -0-.

9,919.

**i** Subtract line 1f from line 1c. If zero or less, enter -0-.

8,353.

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes  No

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
<b>2a</b> Lobbying non-taxable amount	28,231.	32,848.	5,677.	2,088.	68,844.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					103,266.
<b>c</b> Total lobbying expenditures	17,806.	14,274.	28,383.	10,441.	70,904.
<b>d</b> Grassroots nontaxable amount	7,058.	8,212.	1,419.	522.	17,211.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					25,817.
<b>f</b> Grassroots lobbying expenditures				10,441.	10,441.

BAA

Schedule C (Form 990 or 990-EZ) 2009

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

	(a)		(b)
	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:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If 'Yes,' describe in Part IV			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c 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?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	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 carryover lobbying and political expenditures from the prior year?	3	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered 'No' OR if Part III-A, line 3 is answered 'Yes.'

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
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 excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4
5 Taxable amount of lobbying and political expenditures (see instructions)	5

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 11. Also, complete this part for any additional information.

**Part IV • Supplemental Information (continued)**

2009

## FEDERAL STATEMENTS

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NEBRASKA SHERIFFS ASSOCIATION

47-0427812

## STATEMENT 1

FORM 990-EZ, PART I, LINE 5C

NET GAIN (LOSS) FROM NONINVENTORY SALES

OTHER ASSETS

DESCRIPTION:	MISC FURN & FIXTURES	
DATE ACQUIRED:	5/15/1995	
HOW ACQUIRED:	PURCHASE	
DATE SOLD:	12/29/2009	
TO WHOM SOLD:		
GROSS SALES PRICE:	1,087.	
COST OR OTHER BASIS:	5,135.	
BASIS METHOD:	COST	
DEPRECIATION:	5,135.	
		GAIN (LOSS) 1,087.

TOTAL GAIN (LOSS) OTHER ASSETS \$ 1,087.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 1,087.

## STATEMENT 2

FORM 990-EZ, PART I, LINE 10

GRANTS AND SIMILAR AMOUNTS PAID

DONEE'S NAME:	SPECIAL OLYMPICS 2010	
DONEE'S ADDRESS:	7600 NORTH 70TH STREET	
	LINCOLN, NE 68517	
RELATIONSHIP OF DONEE:	NONE	
CASH AMOUNT GIVEN:		\$ 2,500.
DONEE'S NAME:	NEBRASKA SPORTS COUNCIL	
DONEE'S ADDRESS:	PO BOX 29366	
	LINCOLN, NE 68529	
RELATIONSHIP OF DONEE:	NONE	
CASH AMOUNT GIVEN:		\$ 1,250.
DONEE'S NAME:	NEBRASKA CHAPTER FBINAA	
DONEE'S ADDRESS:	16131 LAFAYETTE AVE	
	OMAHA, NE 68118	
RELATIONSHIP OF DONEE:	NONE	
CASH AMOUNT GIVEN:		\$ 250.
DONEE'S NAME:	NEBRASKA FREEMASONS	
DONEE'S ADDRESS:	1240 N 10TH STREET	
	LINCOLN, NE 68508	
RELATIONSHIP OF DONEE:	NONE	
CASH AMOUNT GIVEN:		\$ 1,000.

2009

## FEDERAL STATEMENTS

PAGE 2

NEBRASKA SHERIFFS ASSOCIATION

47-0427812

**STATEMENT 3**  
**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

ADVERTISING AND PROMOTION	\$ 1,257.
BAD DEBTS	725.
BANK CHARGES	515.
CONFERENCES, CONVENTIONS, AND MEETINGS	33,390.
DEPRECIATION	1,834.
DUES & SUBSCRIPTIONS	145.
INSURANCE	2,180.
MEMBERSHIPS	50.
MISC EXPENSE	108.
MISC TAXES	56.
OFFICE EXPENSES	839.
TELEPHONE	3,136.
TRAVEL	721.
<b>TOTAL</b>	<b>\$ 44,956.</b>

**STATEMENT 4**  
**FORM 990-EZ, PART II, LINE 24**  
**OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS RECEIVABLE	\$ 9,270.	\$ 2,450.
FURNITURE AND FIXTURES	2,933.	2,269.
INTEREST RECEIVABLE	596.	289.
PREPAID EXPENSES AND DEFERRED CHARGES	1,415.	1,415.
<b>TOTAL</b>	<b>\$ 14,214.</b>	<b>\$ 6,423.</b>

**STATEMENT 5**  
**FORM 990-EZ, PART II, LINE 26**  
**TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 757.	\$ 0.
<b>TOTAL</b>	<b>\$ 757.</b>	<b>\$ 0.</b>

**STATEMENT 6**  
**FORM 990-EZ, PART V**  
**REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? **NO**  
 (B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? **NO**

Depreciation and Amortization  
(Including Information on Listed Property)

2009

Name(s) shown on return

NEBRASKA SHERIFFS ASSOCIATION

Business or activity to which this form relates

FORM 990/990-PF

## Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount. See the instructions for a higher limit for certain businesses.	1	\$250,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29	7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9		
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11		
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

## Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,834.

## Part III MACRS Depreciation (Do not include listed property.) (See instructions)

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	► <input type="checkbox"/>	

## Section B – Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only – see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

## Section C – Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year					S/L	
c 40-year			12 yrs		S/L	
			40 yrs	MM	S/L	

## Part IV Summary (See instructions)

21 Listed property. Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions	22	1,834.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	