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Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2012

Open to Public  
Inspection

A For the 2012 calendar year, or tax year beginning 04/01/12, and ending 03/31/13

B Check if applicable	C Name of organization <b>NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b>	D Employer identification number <b>47-0444674</b>
<input type="checkbox"/> Address change	Doing Business As	
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) <b>635 SOUTH 14TH STREET</b>	Room/suite
<input type="checkbox"/> Initial return	City, town or post office, state, and ZIP code <b>LINCOLN NE 68508</b>	
<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		
F Name and address of principal officer <b>JULIE D BAUMAN SAME AS 'C' ABOVE</b>	G Gross receipts \$ <b>1,212,207</b>	

I Tax-exempt status  501(c)(3)  501(c) ( 6 )  (insert no)  4947(a)(1) or  527J Website ► **HTTP://NESCPA.ORG**K Form of organization  Corporation  Trust  Association  Other ►H(a) Is this a group return for affiliates?  Yes  NoH(b) Are all affiliates included?  Yes  No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

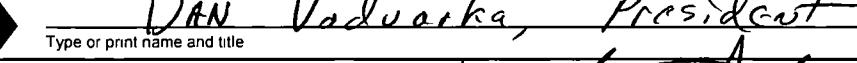
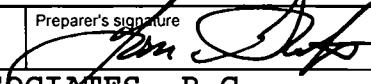
L Year of formation **1928** M State of legal domicile **NE**

## Part I Summary

SCHEDULED JUN 27 2013 Activities & Governance	1 Briefly describe the organization's mission or most significant activities <b>See Schedule O</b>			
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	<b>12</b>	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	<b>12</b>	
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	<b>4</b>	
	6 Total number of volunteers (estimate if necessary)	6	<b>0</b>	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	<b>14,505</b>	
	b Net unrelated business taxable income from Form 990-T, line 3	7b	<b>0</b>	
	8 Contributions and grants (Part VIII, line 1h)	3	<b>353,878</b>	Current Year
	9 Program service revenue (Part VIII, line 2g)	4	<b>846,321</b>	354,465
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5	<b>18,023</b>	823,373
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6	<b>14,607</b>	14,879
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7a	<b>1,232,829</b>	<b>1,212,207</b>	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7b	<b>59,360</b>	61,640	
14 Benefits paid to or for members (Part IX, column (A), line 4)	8	<b>0</b>	0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9	<b>381,085</b>	419,181	
16a Professional fundraising fees (Part IX, column (A), line 11e)	10	<b>0</b>	0	
b Total fundraising expenses (Part IX, column (D), line 25) ►	11	<b>750,016</b>	792,114	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	12	<b>1,190,461</b>	1,272,935	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	13	<b>42,368</b>	<b>-60,728</b>	
19 Revenue less expenses. Subtract line 18 from line 12	14	<b>Beginning of Current Year</b>	<b>End of Year</b>	
20 Total assets (Part X, line 16)	15	<b>721,318</b>	<b>644,648</b>	
21 Total liabilities (Part X, line 26)	16	<b>35,468</b>	<b>19,989</b>	
22 Net assets or fund balances Subtract line 21 from line 20	17	<b>685,850</b>	<b>624,659</b>	

## Part II Signature Block

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	  <input type="checkbox"/> Signature of officer <b>DAN Valvarka, President</b> <input type="checkbox"/> Type or print name and title			Date <b>6-7-13</b>
Paid Preparer Use Only	Print/Type preparer's name <b>THOMAS E. GRAFTON</b>	Preparer's signature 	Date <b>05/31/13</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00282660</b>
	Firm's name ► <b>GRAFTON &amp; ASSOCIATES, P.C.</b>		Firm's EIN ► <b>47-0760951</b>	
	5935 S. 56TH ST., SUITE A			
	Firm's address ► <b>LINCOLN, NE 68516</b>		Phone no	<b>402-486-3600</b>

May the IRS discuss this return with the preparer shown above? (see instructions)

For Paperwork Reduction Act Notice, see the separate instructions.  
DAAX Yes  No

Form 990 (2012)

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**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III 

1 Briefly describe the organization's mission

**See Schedule O**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  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  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 expenses, and revenue, if any, for each program service reported

4a (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**TO ADVANCE THE ACCOUNTING PROFESSION BY PROVIDING CONTINUING PROFESSIONAL EDUCATION COURSES AND SEMINARS TO ACCOUNTING PROFESSIONALS.**

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ►

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4	<b>Section 501(c)(3) organizations.</b> 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 similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total 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 assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
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	X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
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	X
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	X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 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 assistance to any organization or entity located outside the United States? 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 assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 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," complete Schedule G, Part III	19	X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States 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 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 Schedule K. If "No," go to line 25	24a	X
a	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease 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	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
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	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
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 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, Parts II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
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	<b>Section 501(c)(3) organizations.</b> 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 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 in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**  
 Check if Schedule O contains a response to any question in this Part V 

- 1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a 20  
 b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0
- 1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c X
- 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 return 2a 4
- b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b X  
 Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)
- 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a X  
 b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b X
- 4a 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 X  
 b If "Yes," enter the name of the foreign country ►  
 See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.
- 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a X  
 b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b X  
 c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c
- 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).**  
 a 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  
 b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b  
 c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c  
 d If "Yes," indicate the number of Forms 8282 filed during the year 7d  
 e 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 If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g  
 h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h
- 8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8
- 9 **Sponsoring organizations maintaining donor advised funds.**  
 a Did the organization make any taxable distributions under section 4966? 9a  
 b Did the 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 10a  
 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b
- 11 **Section 501(c)(12) organizations.** Enter  
 a Gross income from members or shareholders 11a  
 b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b
- 12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? 12a  
 b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b
- 13 **Section 501(c)(29) qualified nonprofit health insurance issuers.**  
 a Is the organization licensed to issue qualified health plans in more than one state?  
 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 13b  
 c Enter the amount of reserves on hand 13c
- 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 in Schedule O 14b

**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 in Schedule O. See instructions  
Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year  
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 in Schedule O
- 1b Enter the number of voting members included in line 1a, above, who are independent
- 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?
- 3 Did the organization delegate control over management duties customarily performed by or under the direct  
supervision of officers, directors, or trustees, or key employees to a management company or other person?
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6 Did the organization have members or stockholders?
- 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?
- b Are any governance decisions of the organization reserved to (or subject to approval by) members,  
stockholders, or persons other than the governing body?
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following
- a The governing body?
- b Each committee with authority to act on behalf of the governing body?
- 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 in Schedule O

	1a	1b	Yes	No
2		12		<input checked="" type="checkbox"/>
3				<input checked="" type="checkbox"/>
4				<input checked="" type="checkbox"/>
5				<input checked="" type="checkbox"/>
6		12	<input checked="" type="checkbox"/>	
7a			<input checked="" type="checkbox"/>	
7b				<input checked="" type="checkbox"/>
8a			<input checked="" type="checkbox"/>	
8b			<input checked="" type="checkbox"/>	
9				<input checked="" type="checkbox"/>

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code )

- 10a Did the organization have local chapters, branches, or affiliates?
- 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?
- 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?
- b Describe in 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
- b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  
describe in Schedule O how this was done
- 13 Did the organization have a written whistleblower policy?
- 14 Did the organization have a written document retention and destruction policy?
- 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?
- a The organization's CEO, Executive Director, or top management official
- b Other officers or key employees of the organization  
If "Yes" to line 15a or 15b, describe the process in 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?
- 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?

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b
			<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>			

### Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **None**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)  
available for public inspection. Indicate how you made these available. Check all that apply  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy,  
and financial statements available to the public during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the  
organization ► **DAN VODVARKA**

635 SOUTH 14TH STREET

NE 68508

402-476-8482

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

 Check if Schedule O contains a response to any question in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

- List all of the organization's **current** key employees, if any See 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 and/or Box 7 of Form 1099-MISC) 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Key employee	Highest compensated employee	Former				
(1) JULIE D BAUMAN	1.00								
CHAIRMAN	0.00	X	X				0	0	0
(2) DANIEL L WELLS	1.00								
SECRETARY	0.00	X	X				0	0	0
(3) MICHELLE R THORNBURG	1.00								
TREASURER	0.00	X	X				0	0	0
(4) JOHN B FRUHWIRTH	1.00								
PAST CHAIRMAN	0.00	X					0	0	0
(5) GENE G GARRETS	1.00								
DIRECTOR	0.00	X					0	0	0
(6) JAMIE L JOHNSON	1.00								
DIRECTOR	0.00	X					0	0	0
(7) PATRICK J LAVELLE	1.00								
CHAIRMAN-ELECT	0.00	X	X				0	0	0
(8) PATRICK G KIRLIN	1.00								
DIRECTOR	0.00	X					0	0	0
(9) MARCY J LUTH	1.00								
DIRECTOR	0.00	X					0	0	0
(10) THOMAS J MEISTER	1.00								
DIRECTOR	0.00	X					0	0	0
(11) DAVID E LECHNER	1.00								
DIRECTOR	0.00	X					0	0	0

## 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 hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former		
(12) RICHARD D GIFFORD DIRECTOR	1.00 0.00	X					0	0	0
(13) DAN VODVARKA PRESIDENT	37.50 0.00			X			146,450	0	38,095
(14)									
(15)									
(16)									
(17)									
(18)									
(19)									
1b Sub-total						►	146,450		38,095
c Total from continuation sheets to Part VII, Section A						►			
d Total (add lines 1b and 1c)						►	146,450		38,095

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 1

- 3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Yes	No
3	X
4	X
5	X

## Section B. Independent Contractors

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

## **Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII.

Contributions, Gifts, Grants and Other Similar Amounts		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
1a Federated campaigns	1a				
b Membership dues	1b	354,465			
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a-1f	\$				
h Total. Add lines 1a-1f	►	354,465			
Program Service Revenue					
2a CPE FEES	Busn Code 900099	823,373	823,373		
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f	►	823,373			
3 Investment income (including dividends, interest, and other similar amounts)	►	14,879			14,879
4 Income from investment of tax-exempt bond proceeds	►				
5 Royalties	►				
6a Gross rents	(i) Real	(ii) Personal			
b Less rental exps					
c Rental inc or (loss)					
d Net rental income or (loss)	►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis & sales exps					
c Gain or (loss)					
d Net gain or (loss)	►				
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
b Less direct expenses	b				
c Net income or (loss) from fundraising events	►				
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities	►				
10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory	►				
Miscellaneous Revenue	Busn Code				
11a ADVERTISING INCOME	511120	14,505		14,505	
b CIRCULATION INCOME	511120	13,406	13,406		
c MISC/SPONSORSHIP INCOME	900099	4,985	4,985		
d All other revenue		-13,406	-13,406		
e Total. Add lines 11a-11d	►	19,490			
12 Total revenue. See instructions	►	1,212,207	828,358	14,505	14,879

**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 response to any question in this Part IX 

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	<b>61,640</b>			
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	<b>146,450</b>			
6 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	<b>177,381</b>			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	<b>30,748</b>			
9 Other employee benefits	<b>41,332</b>			
10 Payroll taxes	<b>23,270</b>			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	<b>7,116</b>			
d Lobbying	<b>20,118</b>			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	<b>6,605</b>			
13 Office expenses	<b>89,956</b>			
14 Information technology	<b>4,174</b>			
15 Royalties				
16 Occupancy	<b>39,532</b>			
17 Travel	<b>18,557</b>			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	<b>7,845</b>			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	<b>10,837</b>			
23 Insurance	<b>4,193</b>			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a CPE DIRECT COSTS	<b>561,613</b>			
b Readership Costs	<b>53,293</b>			
c BANK CHARGES	<b>17,725</b>			
d AUTOMOBILE	<b>3,469</b>			
e All other expenses	<b>-52,919</b>			
25 Total functional expenses. Add lines 1 through 24e	<b>1,272,935</b>	0	0	0
26 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 ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X 

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	1,045	1	3,262
	2 Savings and temporary cash investments	413,860	2	361,342
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		194	4
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6
	7 Notes and loans receivable, net			7
	8 Inventories for sale or use			8
	9 Prepaid expenses and deferred charges		30,390	9
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	93,256		
	b Less accumulated depreciation	62,201	38,568	10c 31,055
	11 Investments—publicly traded securities		234,892	11 235,125
	12 Investments—other securities See Part IV, line 11			12
	13 Investments—program-related See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets See Part IV, line 11		2,369	15 2,369
	16 Total assets. Add lines 1 through 15 (must equal line 34)		721,318	16 644,648
Liabilities	17 Accounts payable and accrued expenses		30,913	17 15,530
	18 Grants payable			18
	19 Deferred revenue		4,555	19 4,459
	20 Tax-exempt bond liabilities			20
	21 Escrow or custodial account liability Complete Part IV of Schedule D			21
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22
	23 Secured mortgages and notes payable to unrelated third parties			23
	24 Unsecured notes and loans payable to unrelated third parties			24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25
	26 Total liabilities. Add lines 17 through 25		35,468	26 19,989
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		685,850	27 624,659
	28 Temporarily restricted net assets			28
	29 Permanently restricted net assets			29
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds			30
	31 Paid-in or capital surplus, or land, building, or equipment fund			31
	32 Retained earnings, endowment, accumulated income, or other funds			32
	33 Total net assets or fund balances		685,850	33 624,659
	34 Total liabilities and net assets/fund balances		721,318	34 644,648

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	1,212,207
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,272,935
3 Revenue less expenses Subtract line 2 from line 1	3	-60,728
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	685,850
5 Net unrealized gains (losses) on investments	5	-463
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	624,659

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
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 on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

**SCHEDULE C**  
**(Form 990 or 990-EZ)**
Department of the Treasury  
Internal Revenue Service
**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2012****Open to Public  
Inspection**

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 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," 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) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

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

Name of organization	<b>NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b>	Employer identification number
		<b>47-0444674</b>

**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 ► \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

Yes  No  
 Yes  No

- 4a Was a correction made?

- 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 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 the filing organization made payments 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

	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

**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 (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)			
<b>d</b> Other exempt purpose expenditures			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)			
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns			
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is</b>		
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		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)			
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-			
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-			
<b>j</b> 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?		<input type="checkbox"/> Yes	<input type="checkbox"/> 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 on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**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 each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(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?		
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	1	X
2	2	X
3	3	X

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

1	Dues, assessments and similar amounts from members	1	354,465
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	39,693
b	Carryover from last year	2b	
c	Total	2c	39,693
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	49,625
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	-9,932

**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; Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

**NEBRASKA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Employer identification number

**47-0444674****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a Total number of conservation easements	
2b Total acreage restricted by conservation easements	
2c Number of conservation easements on a certified historic structure included in (a)	
2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

 Yes  No Yes  No**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement 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	► \$
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement 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 the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- |  |  |
|--|--|
| a <input type="checkbox"/> Public exhibition                   | d <input type="checkbox"/> Loan or exchange programs |
| b <input type="checkbox"/> Scholarly research                  | e <input type="checkbox"/> Other                     |
| c <input type="checkbox"/> 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

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance  
d Additions during the year  
e Distributions during the year  
f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

	Yes	No
3a(i)		
3a(ii)		
3b		

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		19,226	12,124	7,102
d Equipment		28,077	15,442	12,635
e Other		45,953	34,635	11,318
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				31,055

**Part VII Investments—Other Securities.** 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)		
(I)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ►

2. FIN 48 (ASC 740) Footnote 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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1 Total revenue, gains, and other support per audited financial statements	1	1,211,744
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains on investments	2a	- 463
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII )	2d	
e Add lines 2a through 2d	2e	- 463
3 Subtract line 2e from line 1	3	1,212,207
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 )	5	1,212,207

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1 Total expenses and losses per audited financial statements	1	1,272,935
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII )	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	1,272,935
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII )	4b	
c Add lines 4a and 4b	4c	
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 )	5	1,272,935

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part X - FIN 48 Footnote**

**PART X, LINE 2: THE SOCIETY IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C) (6) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. THE SOCIETY HAS ADVERTISING INCOME WHICH IS SUBJECT TO TAX ON UNRELATED BUSINESS INCOME. AT MARCH 31, 2013, THE SOCIETY HAD NO TAX LIABILITY ON THIS UNRELATED BUSINESS ACTIVITY. THE SOCIETY BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.**

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury Internal Revenue Service	<b>Grants and Other Assistance to Organizations, Governments, and Individuals in the United States</b> <b>2012</b> <b>Open to Public Inspection</b>						
Name of the organization	Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. ► Attach to Form 990.						

<b>NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b>							
<b>Part I General Information on Grants and Assistance</b>							
1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States							

<b>Part II Grants and Other Assistance to Governments and Organizations in the United States.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.							
	(a) Name and address of organization or government	(b) EIN	(c) IRC Section if applicable	(d) Amount of cash grant	(e) Amount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
(1)	THE FOUNDATION OF THE NEBRASKA 635 SOUTH 14TH STREET SUITE 330 LINCOLN NE 68508	47-0574343	3		61,640		GRANT & SCHOLARSHIPS
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

DA  
Schedule I (Form 990) (2012)

**Schedule I (Form 990) (2012) NEBRASKA SOCIETY OF CERTIFIED  
Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22**

**Page 2**  
**Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22**

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**Part IV - Additional Information**

**SCHEDULE I, PART I, LINE 2: ALL GRANTS ARE CONTRIBUTIONS TO THE FOUNDATION  
OF THE NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS TO PROVIDE GRANTS  
AND SCHOLARSHIPS TO STUDENTS AT COLLEGES AND UNIVERSITIES IN NEBRASKA.**

**PART II, LINE 1, COLUMN (H) :**

**NAME OF ORGANIZATION OR GOVERNMENT:**

**THE FOUNDATION OF THE NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

**PART II, LINE 1, COLUMN (H) :**

**PURPOSE OF GRANT OR ASSISTANCE:**

**CONTRIBUTIONS TO THE FOUNDATION OF THE NEBRASKA SOCIETY OF CERTIFIED PUBLIC**

Schedule I (Form 990) (2012) NEBRASKA SOCIETY OF CERTIFIED  
**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22

Page 2

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22  
 Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

ACCOUNTANTS ARE USED TO PROVIDE GRANTS AND SCHOLARSHIPS TO STUDENTS AT  
 COLLEGES AND UNIVERSITIES IN NEBRASKA.

**SCHEDULE J**  
**(Form 990)**
Department of the Treasury  
Internal Revenue Service
**Compensation Information**  
**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**  
**► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**  
**► Attach to Form 990. ► See separate instructions.**

OMB No 1545-0047

**2012****Open to Public Inspection**

Name of the organization

**NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**Employer identification number  
**47-0444674****Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions          | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., 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

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

- 3** Indicate which, if any, of the following the filing organization uses 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

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

- 4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

- 5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- a** The organization?

- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III

- 6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?

- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III

- 7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

- 8** Were any amounts reported in 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

- 9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	<b>X</b>	
<b>2</b>		<b>X</b>
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

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

Schedule J (Form 990) 2012

## Schedule J (Form 990) 2012 NEBRASKA SOCIETY OF CERTIFIED

47-0444674

Page 2

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

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII.

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DAN VODVARKA	135,500	10,950	0	0	13,550	24,545	184,545
1 PRESIDENT	0	0	0	0	0	0	0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

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

OMB No 1545-0047

**2012**  
Open to Public  
Inspection

Name of the organization	<b>NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b>	Employer identification number <b>47-0444674</b>
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**Form 990 - Organization's Mission or Most Significant Activities**

TO ENHANCE THE PROFESSIONAL SUCCESS OF THE MEMBERS; TO ENCOURAGE THE MAINTENANCE OF HIGH PROFESSIONAL STANDARDS; TO FACILITATE RELATIONSHIPS AMONG THE MEMBERS; TO FURTHER THE PROFESSIONAL KNOWLEDGE; COMPETENCE AND PERFORMANCE OF THE MEMBERS; TO PROMOTE A BETTER UNDERSTANDING OF SERVICES RENDERED BY MEMBERS; AND TO ACT IN A REPRESENTATIVE CAPACITY FOR THE PROFESSION.

**Form 990, Part VI, Line 6 - Classes of Members or Stockholders**

MEMBERSHIP CONSISTS OF THREE CLASSES: ACTIVE MEMBERS, NON-RESIDENT MEMBERS, AND HONORARY MEMBERS.

**Form 990, Part VI, Line 7a - Election of Members and Their Rights**

ONLY THOSE MEMBERS WHO ARE QUALIFIED AS ACTIVE MEMBERS SHALL BE ENTITLED TO VOTE OR HOLD OFFICE IN THE SOCIETY.

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

FORM 990 IS TIMELY REVIEWED BY THE SOCIETY'S BOARD OF DIRECTORS.

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

THE ORGANIZATION'S PRESIDENT REGULARLY MONITORS AND ENFORCES COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY.

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

THE EXECUTIVE COMMITTEE OF THE SOCIETY USED A REGIONAL EXECUTIVE

## Schedule O (Form 990 or 990-EZ) (2012)

Page 2

Name of the organization

NEBRASKA SOCIETY OF CERTIFIED

Employer identification number

47-0444674

COMPENSATION SURVEY FOR NON-PROFIT ASSOCIATIONS EXECUTIVES COMPILED BY THE SILVERSTONE GROUP OF OMAHA. THIS WAS USED TO SET THE COMPENSATION FOR KEY STAFF OF THE SOCIETY, WHICH IS CONTAINED IN THE SOCIETY'S 2012-13 BUDGET. THE ANNUAL BUDGET IS DEVELOPED BY THE SOCIETY PRESIDENT, VICE-PRESIDENT, AND TREASURER FOR REVIEW AND APPROVAL BY THE EXECUTIVE COMMITTEE AND THE BOARD OF DIRECTORS.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation  
GOVERNING DOCUMENTS, ORGANIZATION POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE FOR REVIEW AT ANY TIME AT THE OFFICE OF THE NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETSS:

NET UNREALIZED LOSS ON INVESTMENTS: \$ -463

**SCHEDULE R**  
(Form 990)

OMB No. 1545-0047

**2012****Open to Public  
Inspection**

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

► Attach to Form 990.

► See separate instructions.

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
**NEBRASKA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**Employer identification number  
**47-0444674****Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity
(1)	<b>THE FOUNDATION OF THE NE SOCIETY</b> 635 S 14TH STREET LINCOLN NE 68508	<b>47-0574353</b> <b>CONTRIB.</b>	<b>NE</b>	<b>3</b>	<b>11d</b>	<b>N/A</b>	<b>Yes</b>
(2)							<b>No</b>
(3)							
(4)							
(5)							

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc?	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
(1)							Yes	No	Yes	No
(2)										
(3)										
(4)										

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to 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 country)	(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	(i) Section 512(b)(13) controlled entity?	(j) Yes	(k) No
(1)									Yes	No
(2)										
(3)										
(4)										

## Schedule R (Form 990) 2012 NEBRASKA SOCIETY OF CERTIFIED 47-0444674

Page 3

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36 )**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

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

- 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)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- 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)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a)	(b)	(c)	(d)
Name of other organization	Transaction type (a-s)	Amount involved	Method of determining amount involved
(1) FOUNDATION OF THE NE SOCIETY OF CPA	b	61,640	FMV
(2)			
(3)			
(4)			
(5)			
(6)			

## Schedule R (Form 990) 2012 NEBRASKA SOCIETY OF CERTIFIED

47-0444674

Page 4

**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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 section 512-514)	(e) Are all partners section 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership partner?
									Yes	No	
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
(11)											

**Federal Statements****Taxable Interest on Investments**

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
INVESTMENT INCOME	\$ 14,879				14	
Total	\$ 14,879					

14243 NEBRASKA SOCIETY OF CERTIFIED  
47-0444674  
FYE: 3/31/2013

**Federal Statements**

5/31/2013 9:05 AM

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
MISCELLANEOUS	\$ 374	\$ 374	\$	\$
LESS: READERSHIP COSTS	-53,293	-53,293		
Total	\$ -52,919	\$ -52,919	\$ 0	\$ 0