

NU foundation members not worried about new tax laws

By Tom Shelton

Despite their potential for removing incentives to large donations, recent changes in U.S. tax laws do not have members of the NU Foundation worried, said Bob Sandberg, foundation vice president.

Sandberg said the intricacies of the 1981 Economic Recovery Tax Act was difficult for layman to understand, but the changes basically make it less likely for "big-time philanthropists" to make donations.

"With the lowering of tax brackets, the tax incentive for charitable gifts is lowered," Sandberg said. However, the incentive will be only relatively modified, he said.

Sandberg said the tax laws will actually make it more twice about who they wish to give money to. He said, though, that he wasn't worried about the foundation being overlooked.

"We hope to be one of the charities they (donors) still support," he said.

Sandberg said those who donate to the foundation do so with the hope of helping the university and not for tax write offs.

Continue to give

"Those people who have a lifelong history of giving to the university will continue to give," Sandberg said.

Sandberg said the tax laws will actually mean it more likely for people to give small donations, because they make some previously non-deductible donations deductible.

"The new laws should encourage small gifts from people who do not itemize their income tax deductions," he said.

Sandberg said the biggest potential damage to the foundation comes in the area of estate taxes, where he said the most sweeping changes were made.

Everything over \$175,625 in an estate is taxable but by 1987 the taxable ceiling will be \$600,000.

The new changes will allow more money to pass to heirs of an estate without being taxed. Sandberg said this raises the possibility of heirs being less likely to be charitable since they would be less likely to need tax deductions.

Still, Sandberg said he was not overly concerned.

"We don't expect any significant change in the amount of donations due to this change," he said. "We're optimistic or we wouldn't be in business."

Hirsch agrees

Ed Hirsch, vice president and corporate secretary of the foundation, agreed that the foundation will not be hurt by the tax changes.

"People who want to help will give anyway," he said. Hirsch said he did not fear that people who have pledged to support the university will not fulfill their pledges with the new changes.

"Our donors have had an excellent pledge record," he said. "We expect that they will live up to their pledges."

Sandberg said it took him a considerable time to analyze and calculate the effect of the tax changes. He is sending estate administrators, donors, attorneys and certified public accountants a plan which explains the tax changes and gives tips about how to donate the most money possible and remain able to receive tax advantages.

Lawyers working to protect liberties

By Joe Kreizinger

Protection of the constitutional rights of the individual is the principle objective of the Nebraska Civil Liberties Union, said Dick Kurtenbach, NCLU executive director.

Kurtenbach said the NCLU operates in three ways to protect liberties ensured by the Bill of Rights. The NCLU is involved in litigation on civil rights cases, lobbying in the Nebraska Legislature and in educating the public on civil rights issues, he said.

The NCLU, which was organized in 1967, is an affiliate of the American Civil Liberties Union based in Washington, D.C. The ACLU, in service since 1920, operates with the same principles and objectives as the NCLU, he said.

The NCLU is involved in about 16 cases, Kurtenbach said. One of its major cases is its lawsuit questioning jail conditions in Lincoln.

"Our view is that Lincoln jail conditions clearly violate the Eighth Amendment, which prohibits cruel and unusual punishment, "especially since the jail houses mostly pre-trial people who become confined to really horrible conditions," Kurtenbach said.

Kurtenbach said about 100 cooperating attorneys work for the NCLU in a variety of ways, ranging from repre-

senting individuals in civil rights cases to working on behalf of prisoners. About 70 of the attorneys are from the Lincoln or Omaha areas, he said.

A lawyer's panel of seven or eight attorneys meets periodically in Lincoln to decide which cases the NCLU will represent. Kurtenbach's office screens some of the cases. If the case does not involve the protection of Bill of Rights or similar civil liberties, the NCLU office may refer the case elsewhere.

"We also have to take into account whether or not the case is win-able," Kurtenbach said. "We have to work on limited resources."

The lawyers panel makes its recommendation to the 18-man board of directors, which makes the final decision on which cases the NCLU will litigate, he said.

Kurtenbach said the NCLU has handled some cases involving high school and college students, mostly during the late 1960s. He said the majority of these cases involved hair length. Today, few cases involve high school or college students, he said.

According to Kurtenbach, the NCLU is a private organization, and funding comes solely from private donations and membership dues. About 800 persons make up the membership, he said.

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