

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)

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2005 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization
INDIAN LAW RESOURCE CENTER
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
602 NORTH EWING
 City or town, state or country, and ZIP + 4
HELENA, MT 59601

D Employer identification number
52-1121079

E Telephone number
406-449-2006

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶ **WWW.INDIANLAW.ORG**

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here ▶ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **1,781,702.**

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶ **N/A**
H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶ **N/A**
M Check ▶ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	1,348,969.		
	b Indirect public support	1b	31,722.		
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ <u>1,380,691.</u> noncash \$ _____)	1d			1,380,691.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5			4,553.
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe ▶ DISTRIBUTIONS FROM TRUST)	7			22,330.	
Revenue	8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		374,128.	8a		
		378,281.	8b		
		-4,153.	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	STMT 1		-4,153.	
Revenue	9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
		b Less: direct expenses other than fundraising expenses	9b		
		c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
Revenue	10 a Gross sales of inventory, less returns and allowances		10a		
		b Less: cost of goods sold	10b		
		c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			1,403,421.	
Expenses	13 Program services (from line 44, column (B))	13		1,168,366.	
	14 Management and general (from line 44, column (C))	14		158,407.	
	15 Fundraising (from line 44, column (D))	15		142,302.	
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17			1,469,075.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-65,654.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,049,173.	
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		110,495.	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			1,094,014.

Part II **Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) ... Cash \$ <u>0</u> noncash \$ <u>0</u> If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.	94,036.	69,228.	12,101.	12,707.
26 Other salaries and wages	628,214.	462,480.	80,844.	84,890.
27 Pension plan contributions	53,673.	40,056.	6,710.	6,907.
28 Other employee benefits	116,835.	87,194.	14,606.	15,035.
29 Payroll taxes	53,588.	39,993.	6,699.	6,896.
30 Professional fundraising fees				
31 Accounting fees	8,255.	6,398.	1,857.	
32 Legal fees				
33 Supplies	15,387.	12,026.	2,796.	565.
34 Telephone	15,765.	13,743.	1,878.	144.
35 Postage and shipping	7,474.	5,182.	923.	1,369.
36 Occupancy	40,037.	26,515.	13,522.	
37 Equipment rental and maintenance	6,478.	5,201.	1,277.	
38 Printing and publications	18,133.	15,682.	233.	2,218.
39 Travel	139,174.	127,857.	4,052.	7,265.
40 Conferences, conventions, and meetings ...				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	8,027.	5,311.	2,716.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g <u>SEE STATEMENT 3</u>	263,999.	251,500.	8,193.	4,306.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,469,075.	1,168,366.	158,407.	142,302.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;
 (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 4	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a GENERAL PROGRAM - PROVIDE LEGAL ASSISTANCE WITHOUT CHARGE TO INDIAN NATIONS AND TRIBES WHO ARE WOKING TO PROTECT THEIR LAND, RESOURCES, HUMAN RIGHTS, ENVIRONMENT, AND CULTURAL HERITAGE.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	214,549.
b MOHAWK, ONONDAGA, AND SENECA NATION LAND CLAIMS - REPRESENTING THREE INDIAN NATIONS IN EFFORTS TO RECOVER SOME OF THEIR TRADITIONAL LANDS LOST IN FRAUDULENT DEALS ENGINEERED BY THE STATE OF NEW YORK AFTER THE AMER. REVOL.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	259,608.
c NICARAGUA, BELIZE AND HONDURAS - ASSISTING THE MISKITO AND MAYAGNA (SUMO) INDIAN COMMUNITIES OF NICARAGUA, THE MOPAN AND KE'KCHI MAYA IN BELIZE, AND INDIGENOUS GROUPS OF LA MOSQUITIA REGION IN HONDURAS TO IMPLEMENT LAND RIGHTS DECISIONS	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	67,000.
d HUMAN RIGHTS AND HUMAN RIGHTS STANDARDS - DEVELOPING STRONG AND PRACTICAL HUMAN RIGHTS STANDARDS CONCERING INDIGENOUS PEOPLES IN THE UNITED NATIONS, THE ORGANIZATION OF AMERICAN STATES, AND OTHER INTERNATIONAL BODIES.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	270,038.
e Other program services (attach schedule) SEE STATEMENT 5	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	357,171.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	1,168,366.

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
Assets	45 Cash - non-interest-bearing	61,598.	45	43,144.	
	46 Savings and temporary cash investments	369,966.	46	166,003.	
	47 a Accounts receivable	1,028.			
	b Less: allowance for doubtful accounts				
			1,828.	47c	1,028.
	48 a Pledges receivable				
	b Less: allowance for doubtful accounts				
				48c	
	49 Grants receivable		49	492,171.	
	50 Receivables from officers, directors, trustees, and key employees		50		
	51 a Other notes and loans receivable				
	b Less: allowance for doubtful accounts				
				51c	
	52 Inventories for sale or use		52		
53 Prepaid expenses and deferred charges	8,553.	53	2,445.		
54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	197,510.	54		
55 a Investments - land, buildings, and equipment: basis					
b Less: accumulated depreciation					
			55c		
56 Investments - other	SEE STATEMENT 6	0.	56	9,734.	
57 a Land, buildings, and equipment: basis	101,019.				
b Less: accumulated depreciation	86,486.				
		16,112.	57c	14,533.	
58 Other assets (describe ► SEE STATEMENT 7)		421,594.	58	421,619.	
59 Total assets (must equal line 74). Add lines 45 through 58		1,077,161.	59	1,150,677.	
Liabilities	60 Accounts payable and accrued expenses	27,988.	60	56,663.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees		63		
	64 a Tax-exempt bond liabilities		64a		
	b Mortgages and other notes payable		64b		
	65 Other liabilities (describe ►)		65		
66 Total liabilities. Add lines 60 through 65)		27,988.	66	56,663.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	265,725.	67	189,832.	
	68 Temporarily restricted	779,070.	68	877,724.	
	69 Permanently restricted	4,378.	69	26,458.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		1,049,173.	73	1,094,014.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		1,077,161.	74	1,150,677.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Yes No

75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 0

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)

75b X

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?

75c X

Note. Related organizations include section 509(a)(3) supporting organizations.

If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

d Does the organization have a written conflict of interest policy?

75d X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1 contains 'NONE' in column A.

Part VI Other Information (See the instructions.)

Yes No

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity

76 X

77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.

77 X

78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

78a X

b If "Yes," has it filed a tax return on Form 990-T for this year? N/A

78b

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

79 X

80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

80a X

b If "Yes," enter the name of the organization N/A

and check whether it is exempt or nonexempt

81 a Enter direct or indirect political expenditures. (See line 81 instructions.) 81a 0

81b X

b Did the organization file Form 1120-POL for this year?

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b		N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	84b		N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
	85a		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
	85b		N/A
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	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.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed ▶ NONE		
b	Number of employees employed in the pay period that includes March 12, 2005	90b	13
91 a	The books are in care of ▶ INDIAN LAW RESOURCE CENTER Telephone no. ▶ 406-449-2006 Located at ▶ 602 N. EWING, HELENA, MT ZIP + 4 ▶ 59601		
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 ▶ N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ N/A	91c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

	Yes	No
91b		X
91c		X

Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies ...					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments ...					
96 Dividends and interest from securities			14	4,553.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			18	22,330.	
100 Gain or (loss) from sales of assets other than inventory			18	-4,153.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		22,730.	0.
105 Total (add line 104, columns (B), (D), and (E))					22,730.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here: 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.

Signature of officer: *Mark J. ...* Date: 5/12/06 EXECUTIVE DIRECTOR

Preparer's signature: *Margaret ...* Date: 5/12/06 Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: GALUSHA HIGGINS AND GALUSHA, P.O. BOX 1699, HELENA, MT 59624-1699

EIN: _____ Phone no.: 406-442-5520

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

2005

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization INDIAN LAW RESOURCE CENTER	Employer identification number 52: 1121079
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
LUCY R. SIMPSON 602 N. EWING, HELENA, MT 59601	ATTORNEY 40.00	58,938.	19,677.	
DEBRA REED 602 N. EWING, HELENA, MT 59601	DEVELOPMENT DIR 40.00	63,570.	9,490.	
ESPERANZA S. LUJAN 601 E STREET SE, WASHINGTON, DC 20003	POLICY SPECIALIST 40.00	45,493.	13,629.	
ARMSTRONG A. WIGGINS 601 E STREET SE, WASHINGTON, DC 20003	DIRECTOR DC OFFICE 40.00	91,258.	31,566.	
ALEXANDRA C. PAGE 601 E STREET SE, WASHINGTON, DC 20003	ATTORNEY 30.00	55,484.	8,584.	
Total number of other employees paid over \$50,000 ▶	0			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities $\$$ _____ $\$$ <u>686.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) VI-A, LINE 38B	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

- The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)
- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
 - 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
 - 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
 - 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 - 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state \blacktriangleright _____
 - 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
 - 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 12 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
 - 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,410,813.	955,749.	1,748,890.	1,368,463.	5,483,915.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,594.	1,098.	24,599.	24,033.	51,324.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	12,698.	36,770.	3,826.	40,881.	94,175.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,425,105.	993,617.	1,777,315.	1,433,377.	5,629,414.
24 Line 23 minus line 17	1,423,511.	992,519.	1,752,716.	1,409,344.	5,578,090.
25 Enter 1% of line 23	14,251.	9,936.	17,773.	14,334.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 111,562.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 2,899,942.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 5,578,090.
d Add: Amounts from column (e) for lines: 18 94,175. 19 22 2,899,942.					26d 2,994,117.
e Public support (line 26c minus line 26d total)					26e 2,583,973.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 46.3236%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
.....			
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5763)

Check a if the organization belongs to an affiliated group. Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	686.
38	Total lobbying expenditures (add lines 36 and 37)	38	686.
39	Other exempt purpose expenditures	39	1,468,389.
40	Total exempt purpose expenditures (add lines 38 and 39)	40	1,469,075.
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is - The lobbying nontaxable amount is -		
	Not over \$500,000		20% of the amount on line 40
	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
41		41	221,908.
42	Grassroots nontaxable amount (enter 25% of line 41)	42	55,477.
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period					
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total	
45	Lobbying nontaxable amount	221,908.	196,350.	208,533.	356,460.	983,251.
46	Lobbying ceiling amount (150% of line 45(e))					1,474,877.
47	Total lobbying expenditures	686.	2,073.	3,246.	17,759.	23,764.
48	Grassroots nontaxable amount	55,477.	49,088.	52,133.	89,115.	245,813.
49	Grassroots ceiling amount (150% of line 48(e))					368,720.
50	Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

FORM 990 **GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES** **STATEMENT** **1**

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
WASHINGTON MUTUAL INV CL A	3,453.	3,370.	0.	83.
WASHINGTON MUTUAL INV CL A	107,995.	114,080.	0.	-6,085.
WASHINGTON MUTUAL INV CL A	12,680.	10,831.	0.	1,849.
VARIOUS CERTIFICATE OF DEPOSIT TRANSACTIONS	250,000.	250,000.	0.	0.
TO FORM 990, PART I, LINE 8	374,128.	378,281.	0.	-4,153.

FORM 990 **OTHER CHANGES IN NET ASSETS OR FUND BALANCES** **STATEMENT** **2**

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	1,619.
DECREASE IN TEMPORARILY AND PERMANENTLY RESTRICTED FUNDS DUE TO SFAS 117	-257,779.
INC IN TEMP REST NET ASSETS DUE TO REVISION IN REVENUE RECOGNITION POLICY	378,075.
INC IN PERM REST NET ASSETS DUE TO MIS-CLASSIFICATION OF 2004 CONTRIBUTION	-11,420.
TOTAL TO FORM 990, PART I, LINE 20	110,495.

FORM 990 **OTHER EXPENSES** **STATEMENT** **3**

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	1,748.	1,424.	224.	100.
CASUAL LABOR	4,420.	3,063.	751.	606.
CONSULTING	129,501.	128,302.	851.	348.
DUES AND REGISTRATION	6,350.	4,482.	103.	1,765.
INSURANCE	4,884.	3,928.	956.	
MISCELLANEOUS	15,004.	12,821.	1,125.	1,058.
OFFICE REPAIRS AND MAINTENANCE	3,767.	2,991.	776.	
ON-LINE SERVICES	11,174.	10,737.	437.	
STAFF TRAINING	2,571.	1,223.	1,248.	100.
SUBSCRIPTIONS AND BOOKS	5,200.	4,871.		329.

UTILITIES	8,380.	6,658.	1,722.	
CONTRIBUTIONS	71,000.	71,000.		
TOTAL TO FM 990, LN 43	263,999.	251,500.	8,193.	4,306.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4
PART III

EXPLANATION

PROVIDES LEGAL ASSISTANCE AND ADVOCACY WITHOUT CHARGE TO INDIAN AND ALASKA NATIVE NATIONS THROUGHOUT NORTH, CENTRAL, AND SOUTH AMERICA WHO ARE WORKING TO PROTECT THEIR LAND, RESOURCES, HUMAN RIGHTS, ENVIRONMENT, AND CULTURAL HERITAGE.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 5

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
SEE ATTACHMENT FOLLOWING STATEMENTS		357,171.
TOTAL TO FORM 990, PART III, LINE E		357,171.

FORM 990 OTHER INVESTMENTS STATEMENT 6

DESCRIPTION	VALUATION METHOD	AMOUNT
INVESTMENTS	COST	9,734.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		9,734.

FORM 990 OTHER ASSETS STATEMENT 7

DESCRIPTION	AMOUNT
DEPOSITS	1,350.
LAND FOR TRADITIONAL SEMINOLE NATION	420,269.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	421,619.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 8

DESCRIPTION	AMOUNT
DECREASE IN TEMPORARILY AND PERMANENTLY RESTRICTED FUNDS DUE TO SFAS 117.	-257,779.
INCREASE IN PERM REST NET ASSETS DUE TO MICLASS OF 2004 CONTRIBUTION	-11,420.
TOTAL TO FORM 990, PART IV-A	-269,199.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN CONTRIB	PLAN EXPENSE ACCOUNT
ROBERT T. COULTER 602 N. EWING STREET HELENA, MT 59601	PRESIDENT, EXECUTIVE DIR. 40.00	94,036.	24,267.	0.
JOHN D.B. LEWIS 99 HUDSON STREET NEW YORK, NY 10013	SECRETARY 0.00	0.	0.	0.
SUSAN M. MASTEN PO BOX 1027 KLAMATH, CA 95548	BOARD MEMBER 0.00	0.	0.	0.
G. JON ROUSH 2542 NW NORTHUP STREET PORTLAND, OR 97210-2841	BOARD MEMBER 0.00	0.	0.	0.
GAIASHKIBOS 3221 SOUTH 28TH STREET LINCOLN, NE 68502	CHAIRMAN OF THE BOARD 0.00	0.	0.	0.
PETER JOHN 20 N. WACKER DRIVE, SUITE 2100 CHICAGO, IL 60606	TREASURER 0.00	0.	0.	0.
JEAN LAROSE 163 CROWN STREET, QUEENSTOWN GEORGETOWN, GUYANA	BOARD MEMBER 0.00	0.	0.	0.

INDIAN LAW RESOURCE CENTER

52-1121079

WILLIE KASAYULIE PO BOX 29 AKIACHAK, AK 99551	BOARD MEMBER 0.00	0.	0.	0.
MARTIN AVERY 1808 EAST AZTEC AVENUE GALLUP, NM 87301	BOARD MEMBER 0.00	0.	0.	0.
LUANN JAMIESON 7182 MEADVILLE ROAD VIA BASOM, NY 14013	BOARD MEMBER 0.00	0.	0.	0.
MELANIE BENJAMIN 43408 CODENA DRIVE ONAMIA, MN 56359	BOARD MEMBER 0.00	0.	0.	0.
MICHELLE ALLEN ONE HAIGHT SAN FRANCISCO, CA 94102-5801	BOARD MEMBER 0.00	0.	0.	0.
NORMA BIXBY PO BOX 54 LAME DEER, MT 59043	BOARD MEMBER 0.00	0.	0.	0.
DR. HENRIETTA MANN 18 GLACIER COURT BOZEMAN, MT 59715	BOARD MEMBER 0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>94,036.</u>	<u>24,267.</u>	<u>0.</u>

Indian Law Resource Center52-1121079

<u>Description</u>	<u>Grants and Allocations</u>	<u>Program Service Expenses</u>
Alaska and Yukon - assisting 42 Athabascan and Yup'ik tribes to develop a joint management project to protect the Yukon River watershed		56,656
Fort Belknap - helping the Gros Ventre and Assiniboine Tribes to stop pollution of their water and lands caused by gold mining adjacent to their reservation in Montana.		31,262
Western Shoshone - assist Mary and Carrie Dann, traditional Western Shoshone ranchers, to assert aboriginal title to Western Shoshone ancestral lands in Nevada. Won historic decision before Inter-American Commission on Human Rights.		52,491
Communications - beginning a new strategic communications initiative aimed at changing federal and international law to rid it of racist and colonial doctrines that still deprive Indian and Alaska Native tribes of basic constitutional rights. This is the very beginning of a multi-year project.		115,664
Multi-lateral Development Banks - Promote transparency and indigenous participation in the drafting of policies on indigenous peoples at the World Bank and the Inter-American Development Bank (IDB). Promote a stronger institutional relationship between the United Nations Permanent Forum on Indigenous Peoples and the World Bank, and ensure that Mulilateral Development Bank policies conform with existing and emerging international legal standards for protecting the rights of indigenous peoples.		72,414
Board of Directors - twice yearly meetings of directors from North, Central and South America.		28,684
Total to Form 990, Statement 5 schedule		<u>357,171</u>

ASSET DEPRECIATION SHORT REPORT
Indian Law Resource Center Dec. 31, 2005

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: 13100 - 13700
 Include: All assets

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
ASSET A/C#: 13100 - FURNITURE/FIXTURES								
11/01/78	6 desks	SLP/ 7.00	898.00	0.00	898.00	898.00	0.00	898.00
11/01/78	8 swivel chairs	SLP/ 7.00	605.00	0.00	605.00	605.00	0.00	605.00
11/01/78	Bookcase	SLP/ 7.00	43.00	0.00	43.00	43.00	0.00	43.00
11/01/78	Typing table	SLP/ 7.00	60.00	0.00	60.00	60.00	0.00	60.00
11/01/78	Typing stand	SLP/ 7.00	33.00	0.00	33.00	33.00	0.00	33.00
11/01/78	Armchair	SLP/ 7.00	69.00	0.00	69.00	69.00	0.00	69.00
02/06/78	Carpet & door design	SLP/ 5.00	119.90	0.00	119.90	119.90	0.00	119.90
05/31/78	File cabinet	SLP/ 7.00	350.00	0.00	350.00	350.00	0.00	350.00
06/30/78	File cabinet	SLP/10.00	262.50	0.00	262.50	262.50	0.00	262.50
06/30/78	File cabinet	SLP/10.00	121.00	0.00	121.00	121.00	0.00	121.00
07/01/79	Desk	SLP/ 7.00	150.00	0.00	150.00	150.00	0.00	150.00
07/01/80	File cabinet	SLP/ 7.00	100.00	0.00	100.00	100.00	0.00	100.00
07/01/81	Law books	SLP/ 7.00	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00
07/01/83	5 tier file cabinet	SLP/ 7.00	428.50	0.00	428.50	428.50	0.00	428.50
10/01/90	Desk-Mt office	SLP/ 7.00	290.00	0.00	290.00	290.00	0.00	290.00
10/01/90	Various furn-MT office	SLP/ 7.00	390.00	0.00	390.00	390.00	0.00	390.00
10/01/90	Credenzas-MT office	SLP/ 7.00	75.00	0.00	75.00	75.00	0.00	75.00
10/01/90	Chair-MT office	SLP/ 7.00	150.00	0.00	150.00	150.00	0.00	150.00
10/01/90	Various furn-MT office	SLP/ 7.00	600.00	0.00	600.00	600.00	0.00	600.00
01/01/91	Office chair-MT office	SLP/ 7.00	125.00	0.00	125.00	125.00	0.00	125.00
09/01/91	Desk-MT office	SLP/ 7.00	200.00	0.00	200.00	200.00	0.00	200.00
09/01/91	Rugs & curtains-MT office	SLP/ 7.00	568.53	0.00	568.53	568.53	0.00	568.53
02/01/92	3 drawer lateral file MT office	SLP/ 7.00	418.00	0.00	418.00	418.00	0.00	418.00
08/01/93	Secretarial desk-DC office	SLP/ 7.00	150.00	0.00	150.00	150.00	0.00	150.00
08/01/93	6 file cabinets-DC office	SLP/ 7.00	200.00	0.00	200.00	200.00	0.00	200.00
05/23/94	Desk-MT office	SLP/ 7.00	144.00	0.00	144.00	144.00	0.00	144.00
04/04/95	Bookshelves	SLP/10.00	498.00	0.00	498.00	487.00	11.00	498.00
05/31/95	3 office conference desks	SLP/10.00	1,590.00	0.00	1,590.00	1,537.00	53.00	1,590.00
05/31/95	2 computer desks	SLP/10.00	380.00	0.00	380.00	367.00	13.00	380.00
05/31/95	4 High style chairs	SLP/10.00	820.00	0.00	820.00	793.00	27.00	820.00
05/31/95	Mail box	SLP/10.00	45.00	0.00	45.00	45.00	0.00	45.00
06/03/95	Furniture-H Baum (DC)	SLP/10.00	1,080.00	0.00	1,080.00	1,035.00	45.00	1,080.00
06/06/95	File cabinet	SLP/10.00	100.00	0.00	100.00	96.00	4.00	100.00
06/06/95	2 chairs	SLP/10.00	160.00	0.00	160.00	153.00	7.00	160.00
06/05/95	Gray swivel chair	SLP/10.00	243.00	0.00	243.00	230.00	13.00	243.00
06/06/95	2 office chairs	SLP/10.00	418.00	0.00	418.00	402.00	16.00	418.00
06/06/95	File cabinet-4 drawer	SLP/10.00	119.00	0.00	119.00	115.00	4.00	119.00
06/09/95	Lamp	SLP/10.00	102.00	0.00	102.00	98.00	6.00	102.00
07/11/95	Furniture-Paul's office	SLP/10.00	486.00	0.00	486.00	465.00	21.00	486.00
07/12/95	Furniture-H Baum DC	SLP/10.00	2,005.77	0.00	2,005.77	1,909.00	96.77	2,005.77
07/28/95	Chair-DC	SLP/10.00	204.00	0.00	204.00	190.00	14.00	204.00
08/28/95	Bookcase	SLP/10.00	311.00	0.00	311.00	292.00	19.00	311.00
07/18/96	Filing cabinet-DC	SLP/10.00	364.00	0.00	364.00	306.00	36.00	342.00
09/31/96	OFFICE CHAIR	SLP/ 7.00	205.00	0.00	205.00	205.00	0.00	205.00
11/13/96	BOOK CASES	SLP/ 7.00	514.00	0.00	514.00	514.00	0.00	514.00
12/13/96	FILE CABINET	SLP/ 7.00	324.00	0.00	324.00	324.00	0.00	324.00
01/24/97	3 CHAIRS	SLP/ 7.00	633.00	0.00	633.00	633.00	0.00	633.00
06/13/97	DESK CHAIR	SLP/ 7.00	367.00	0.00	367.00	367.00	0.00	367.00
07/11/97	OFFICE FURNITRE	SLP/ 7.00	1,652.00	0.00	1,652.00	1,652.00	0.00	1,652.00
08/08/97	CHAIR	SLP/ 7.00	300.00	0.00	300.00	300.00	0.00	300.00
01/21/00	Desk: MT Office	SLP/ 7.00	250.00	0.00	250.00	180.00	36.00	216.00
04/04/05 A	Conference Table - DC	SLP/ 7.00	770.00	0.00	770.00	0.00	83.00	83.00
Grand totals: 13100 - FURNITURE/FIXTURES (52 assets)			26,491.20	0.00	26,491.20	25,243.43	504.77	25,748.20

ASSET DEPRECIATION SHORT REPORT
Indian Law Resource Center Dec. 31, 2005

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: 13100 - 13700
 Include: All assets

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
ASSET A/C#: 13200 - OFFICE EQUIPMENT								
09/01/90 D	Spint phone-DC	SLP/ 7.00	2,625.06	0.00	2,625.06	2,625.06	0.00	2,625.06
10/01/90	Furniture-MT	SLP/ 1.00	30.00	0.00	30.00	30.00	0.00	30.00
10/01/90 D	Equipment-MT	SLP/ 5.00	1,293.30	0.00	1,293.30	1,293.30	0.00	1,293.30
10/01/92	Refrigerator-DC	SLP/ 7.00	409.50	0.00	409.50	409.50	0.00	409.50
03/14/96	Telephones	SLP/ 5.00	450.00	0.00	450.00	450.00	0.00	450.00
04/30/96	Microwave for DC office	SLP/ 5.00	79.99	0.00	79.99	79.99	0.00	79.99
04/04/97	CONFERENCE TELEPHONE	SLP/ 5.00	360.00	0.00	360.00	360.00	0.00	360.00
05/04/97	SAMSUNG COLOR MONITOR	SLP/ 5.00	250.00	0.00	250.00	250.00	0.00	250.00
07/11/97	TELEPHONE EQUIPMENT	SLP/ 5.00	525.00	0.00	525.00	525.00	0.00	525.00
01/15/99	BLACKBAUD ACCOUNTING SOFTWARE	SLP/ 3.00	2,625.00	0.00	2,625.00	2,625.00	0.00	2,625.00
08/27/99	WINBOOK XL LAPTOP- TWO ITEMS	SLP/ 5.00	2,827.90	0.00	2,827.90	2,827.90	0.00	2,827.90
10/01/99	LASER JET FAX HP	SLP/ 5.00	669.00	0.00	669.00	669.00	0.00	669.00
11/12/99	HP LJ3100	SLP/ 5.00	699.00	0.00	699.00	699.00	0.00	699.00
12/14/99	HP PACKARD S1 INTERNAL	SLP/ 5.00	669.00	0.00	669.00	669.00	0.00	669.00
01/10/00	2 Computers: DC Office	SLP/ 7.00	1,277.21	0.00	1,277.21	910.00	182.00	1,092.00
06/03/00	Tape Drive Back Up: DC Office	SLP/ 7.00	679.54	0.00	679.54	445.00	97.00	542.00
09/29/00	Laptop: MT Office	SLP/ 7.00	2,399.00	0.00	2,399.00	1,486.00	343.00	1,829.00
10/27/00	Computer: DC Office	SLP/ 7.00	945.39	0.00	945.39	574.00	135.00	709.00
07/24/01	Dell Dimension 8100 Series Computer	SLP/ 5.00	1,451.00	0.00	1,451.00	1,015.00	290.00	1,305.00
10/17/01	2 Dell Dimension 2100 Series Comput	SLP/ 5.00	1,774.00	0.00	1,774.00	1,154.00	355.00	1,509.00
10/17/01	Dell PowerEdge 1400SC	SLP/ 5.00	1,239.00	0.00	1,239.00	806.00	248.00	1,054.00
11/06/01	2 Dimension 4300 Pentium 4 Computer	SLP/ 5.00	2,002.92	0.00	2,002.92	1,270.00	401.00	1,671.00
03/04/02	Hewlett Packard 4100 Printer	SLP/ 5.00	1,095.00	0.00	1,095.00	621.00	219.00	840.00
03/04/02	HP LASERJET 2200 D PRINTER	SLP/ 5.00	845.00	0.00	845.00	479.00	169.00	648.00
03/04/02	128 MB MODULES	SLP/ 5.00	152.00	0.00	152.00	85.00	30.00	115.00
03/03/02	Dell Dimension 4400 Computer	SLP/ 5.00	1,023.00	0.00	1,023.00	581.00	205.00	786.00
03/03/02	Dell Dimension 4400 Computer System	SLP/ 5.00	1,023.00	0.00	1,023.00	581.00	205.00	786.00
03/08/02	Dell Dimension 4400 Computer System	SLP/ 5.00	1,023.00	0.00	1,023.00	581.00	205.00	786.00
03/08/02	Dell Dimension 4400	SLP/ 5.00	1,197.00	0.00	1,197.00	678.00	239.00	917.00
03/11/02	Dell Dimension 4400	SLP/ 5.00	967.00	0.00	967.00	547.00	193.00	740.00
03/11/02	Dell Dimension 4400	SLP/ 5.00	967.00	0.00	967.00	547.00	193.00	740.00
03/11/02	Dell Dimension 4400	SLP/ 5.00	967.00	0.00	967.00	547.00	193.00	740.00
03/11/02	Dell Dimension 4400	SLP/ 5.00	967.00	0.00	967.00	547.00	193.00	740.00
03/14/02	Dell PowerEdge 1400 SC	SLP/ 5.00	2,259.00	0.00	2,259.00	1,281.00	452.00	1,733.00
04/01/02	Network Installation of Hardware	SLP/ 5.00	1,013.00	0.00	1,013.00	558.00	203.00	761.00
10/08/04	Dell Laptop - MT	SLP/ 5.00	1,544.00	0.00	1,544.00	77.00	309.00	386.00
10/15/04	HP 2200 Printer - MT	SLP/ 5.00	595.00	0.00	595.00	30.00	119.00	149.00
10/22/04	Dell Laptop - DC	SLP/ 5.00	1,675.00	0.00	1,675.00	84.00	335.00	419.00
03/14/05 A	Telephone System - DC	SLP/ 7.00	4,744.00	0.00	4,744.00	0.00	565.00	565.00
04/04/05 A	Xerox Scanner	SLP/ 5.00	932.00	0.00	932.00	0.00	140.00	140.00
Grand totals: 13200 - OFFICE EQUIPMENT (40 assets)			48,268.81	0.00	48,268.81	28,996.75	6,218.00	35,214.75
Less: 2 Disposed assets (Current Depreciation: \$0.00)			3,918.36	0.00	3,918.36	3,918.36		3,918.36
Net totals: 13200 - OFFICE EQUIPMENT (38 assets)			44,350.45	0.00	44,350.45	25,078.39	6,218.00	31,296.39
ASSET A/C#: 13300 - LIBRARY								
01/01/95	Research library	SLP/10.00	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00
02/10/95	RESEARCH LIBRARY ADDITIONS	SLP/10.00	2,000.00	0.00	2,000.00	1,983.00	17.00	2,000.00
03/13/95	RESEARCH LIBRARY	SLP/10.00	3,000.00	0.00	3,000.00	2,950.00	50.00	3,000.00
07/24/95	RESEARCH LIBRARY	SLP/10.00	3,000.00	0.00	3,000.00	2,850.00	150.00	3,000.00
07/24/95	RESEARCH LIBRARY	SLP/10.00	5,854.00	0.00	5,854.00	5,558.00	296.00	5,854.00
09/03/95	RESEARCH LIBRARY	SLP/10.00	97.00	0.00	97.00	93.00	4.00	97.00
08/01/96	RESEARCH LIBRARY	SLP/10.00	4,721.00	0.00	4,721.00	3,973.00	472.00	4,445.00
07/18/97	RESEARCH LIBRARY	SLP/10.00	115.00	0.00	115.00	90.00	12.00	102.00
07/31/97	RESEARCH LIBRARY	SLP/10.00	3,000.00	0.00	3,000.00	2,250.00	300.00	2,550.00
Grand totals: 13300 - LIBRARY (9 assets)			28,787.00	0.00	28,787.00	26,747.00	1,301.00	28,048.00

ASSET DEPRECIATION SHORT REPORT
 Indian Law Resource Center Dec. 31, 2005

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: 13100 - 13700
 Include: All assets

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
ASSET A/C#: 13700 - LEASEHOLD IMPROVEMENTS								
11/01/84	Storm windows-DC	SLP/ 5.00	518.00	0.00	518.00	518.00	0.00	518.00
12/01/93	Carpet-DC	SLP/10.00	875.00	0.00	875.00	875.00	0.00	875.00
Grand totals: 13700 - LEASEHOLD IMPROVEMENTS (2 assets)			1,393.00	0.00	1,393.00	1,393.00	0.00	1,393.00
Grand totals for all accounts: (103 assets)			104,940.01	0.00	104,940.01	82,380.18	8,023.77	90,403.95
Less: 2 Disposed assets (Current Depreciation: \$0.00)			3,918.36	0.00	3,918.36	3,918.36		3,918.36
Net totals for all accounts: (101 assets)			101,021.65	0.00	101,021.65	78,461.82	8,023.77	86,485.59

Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, MQ - Mid Quarter Applied

Additional Summary Statistics:									
	Cost	Curr Yr Salv	Prior Yr Salv	Depr Basis	Beg A/Depr	Curr Depr	Ending A/Depr	Net Book Val	
Grand Totals for All Assets	104,940.01	0.00	0.00	104,940.01	82,380.18	8,023.77	90,403.95	14,536.06	
Less: Inactive Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Disposed Assets	3,918.36	0.00	0.00	3,918.36	3,918.36	0.00	3,918.36	0.00	
Traded Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Totals (Active Assets)	101,021.65	0.00	0.00	101,021.65	78,461.82	8,023.77	86,485.59	14,536.06	