

□ *Editor's note: This article is being reprinted with permission from The Lincoln Journal newspaper. Imperial native Tyler Pribbeno was among the University of Nebraska-Lincoln law students who was quoted in the article after his involvement in the pro-bono work.*

**By Mark Andersen**  
**Lincoln Journal Star**

Mike and Anne Stalker of Lincoln anxiously expect the birth of their 501(c)(3), due to arrive in February.

It took years of trying and help from a clinic, but oh, the plans they've made for it.

Using 501(c)(3) tax-sheltered donations, they'll lure national experts to middle America. They'll help other parents whose children have 22q Deletion Syndrome, a rare genetic disorder, finally providing them answers to a puzzling variety of medical issues.

In the early 1990s, the Stalkers spent six agonizing years on a blind quest for answers. Finally, after changing doctors twice, they learned the names of their son's disorder, also called DiGeorge syndrome and velo-cardio-facial syndrome.

The instructions written into every one of their now-17-year-old's trillions of cells lack the same code. It resides on chromosome 22, at address q11.2.

The absence affects forming tissues, everything from ears to hearts.

Experts have identified 188 possible problems resulting from this particular bug in the DNA program. They include tortuous retinal vessels, attached ear lobes, a right-sided aorta.

Jeff Stalker also has anxiety, and his immune system isn't great. But it comforts his parents to know what's wrong and why.

The condition is rare, affecting one or two of the roughly 4,300 children born in Lincoln every year.

Those parents also stumble in darkness until a constellation of problems triggers suspicions. Then they, too, start journeys to the nation's coasts, where most experts for 22q reside.

Each year in Lincoln, another one or more babies with 22q are born. After 20 years, that's 20 or 30 kids.

Every year in Nebraska, 13 to 20 kids. Add in those from Iowa, South Dakota, Missouri and Kansas, and over time—oh, how great it would be to bring in experts who could cast even a flicker of light on such perplexing medical mysteries.

Which brings the story to the Stalkers' pending birth of Mission 22q, the tax-sheltered nonprofit organization they hope will be delivered via the Internal Revenue Service's designation of a 501(c)(3), tax-exempt charity.

If approved, donors will be able to deduct qualifying contributions, and the group can be certain it won't fall into tax troubles.

Eventually, most groups that seek to open donors' wallets will want to formalize their nonprofit structure. For many, the task begins on Google, checking for a 501(c)(3) EZ, and that doesn't exist.

For Anne Stalker, who works in the College of Law at the University of Nebraska-Lincoln, the legal complexity wasn't a problem, provided she could wait a few years.

A student clinic at UNL picked the Mission 22q case about nine months ago from a battery of

applications requesting pro-bono representation.

It's a low-priority case, used to fill time between others.

By the time of completion, at least three groups of third-year law students will have moved the case over its trimesters.

Professor William Lyons serves as the adviser, but his role might better be described as quality control. The direction to students, said Amanda Vogel, is limited to: "Here's a case file. Figure it out."

They'll be lawyers soon. It's time they learn to fly.

The easiest part, Vogel said, was filing the articles of incorporation with the Secretary of State's office, which offers a user-friendly toolkit. Anne Stalker became the registered agent. The fee was \$25.

Step No. 2 was more challenging.

Form 1023, the IRS application for a 501(c)(3), comes in a 40-page packet that includes 12 pages of instructions. Many questions seek proof the organization is a true charity rather than a tax dodge.

One thing that slows the application process, Stalker said, is the 501(c)(3) requirement for a board of directors. Meetings must be scheduled and each action approved.

"I was used to doing everything, and now I had a board," she said.

But it was as important to build the organization, she said, as it was to shepherd the forms.

The board soon settled on a mission statement and bylaws. It did its best to project five years of income, how they would raise it and where it would be spent.

"No idea," Stalker said.

"We're trying to predict the future," said law student Javier Diaz.

A different avenue to a 501(c)(3) for those who can't use the clinic, suggested law student Tyler Pribbeno, would be to ask a practicing attorney to take it on pro bono. Attorneys might be willing to assist nonprofits because of their charitable missions.

Vogel warned it would be challenging to take on a 1023 without some training. The law students, all third years, were surprised by the number of revisions requested by Professor Lyons.

"It took us multiple tries," Vogel said.

Particularly vexing was the narrative that outlines the group's activities, its goals, and how they tie together.

Finally, the application was ready.

Dr. M. Scott Applegate, a doctor who treated Jeff Stalker, donated the \$300 filing fee.

The packet was sent by certified mail Oct. 23. A decision takes roughly four months, but it's not unusual for the IRS to request additional information, resetting the timer.

"So now we wait," Stalker said.

A new group of law students will have picked up the clinic's caseload before an answer arrives.

"They'll take all the kudos," Diaz said.