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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 private foundations)

▶ Do not enter social security numbers on this form as it may be made public
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2014
Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NFIB SMALL BUSINESS LEGAL CENTER % JEFF SMITH Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 53 CENTURY BOULEVARD Suite 250 City or town, state or province, country, and ZIP or foreign postal code NASHVILLE, TN 372143682	D Employer identification number 62-1570449 E Telephone number (615) 872-5800 G Gross receipts \$ 1,149,898
F Name and address of principal officer DONALD A DANNER 1201 F ST NW SUITE 200 WASHINGTON, DC 20004		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.NFIB.COM/FOUNDATIONS/LEGAL-CENTER		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1994 M State of legal domicile TN

Part I Summary

1	Briefly describe the organization's mission or most significant activities THE NFIB SMALL BUSINESS LEGAL CENTER'S MISSION IS TO BE THE VOICE FOR SMALL BUSINESS IN THE NATION'S COURTS AND THE LEGAL RESOURCE FOR SMALL BUSINESS OWNERS NATIONWIDE				
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		15	
4	Number of independent voting members of the governing body (Part VI, line 1b)	4		14	
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5		4	
6	Total number of volunteers (estimate if necessary)	6		18	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a		0	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b		0	
8	Contributions and grants (Part VIII, line 1h)	Prior Year		Current Year	
9	Program service revenue (Part VIII, line 2g)	948,363		1,149,672	
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0		0	
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	381		226	
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0		0	
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	948,744		1,149,898	
14	Benefits paid to or for members (Part IX, column (A), line 4)	0		0	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	616,148		653,677	
16a	Professional fundraising fees (Part IX, column (A), line 11e)	19,898		32,662	
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 251,712				
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	411,733		480,673	
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,047,779		1,167,012	
19	Revenue less expenses Subtract line 18 from line 12	-99,035		-17,114	
20	Total assets (Part X, line 16)	Beginning of Current Year		End of Year	
21	Total liabilities (Part X, line 26)	296,473		301,075	
22	Net assets or fund balances Subtract line 21 from line 20	101,675		123,391	
		194,798		177,684	

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	***** Signature of officer	2015-05-12 Date
	JEFF SMITH TREASURER Type or print name and title	
Paid Preparer Use Only	Prnt/Type preparer's name baxter wilder Preparer's signature baxter wilder Date 2015-05-12 Firm's name ▶ KPMG LLP Firm's address ▶ 401 Commerce Street Suite 1000 Nashville, TN 37219	Check <input type="checkbox"/> if self-employed PTIN P01212441 Firm's EIN ▶ Phone no (615) 872-5800

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

THE NFIB SMALL BUSINESS LEGAL CENTER IS A NONPROFIT PUBLIC BENEFIT CORPORATION CREATED UNDER THE TENNESSEE NONPROFIT CORPORATION ACT IT IS ORGANIZED EXCLUSIVELY FOR CHARITABLE, EDUCATIONAL, AND SCIENTIFIC PURPOSES AS PERMITTED BY SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE "CODE"), INCLUDING, FOR SUCH PURPOSES, MAKING DISTRIBUTIONS TO ORGANIZATIONS THAT QUALIFY AS EXEMPT ORGANIZATIONS UNDER SECTION 501(C)(3) OF THE CODE THE LEGAL CENTER IS A SUPPORTING ORGANIZATION PURSUANT TO SECTION 509 (A)(3) OF THE CODE AND IS ORGANIZED AND OPERATED FOR THE BENEFIT OF NATIONAL FEDERATION OF INDEPENDENT BUSINESS ("NFIB"), WHICH IS A 501(C)(6) ORGANIZATION THE LEGAL CENTER IS ORGANIZED TO CARRY ON CHARITABLE ACTIVITIES OF PROVIDING LEGAL EDUCATION AND REPRESENTATION ON ISSUES OF BROAD PUBLIC INTEREST

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 \$ 873,989 including grants of \$) (Revenue \$)
SEE SCHEDULE O FOR SUMMARY OF 2014 CASES

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 873,989

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)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
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? <i>If "Yes," complete Schedule C, Part III</i>		No
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? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
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? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>		No
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? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>		No
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? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/>		No
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? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>		No
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? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
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)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/>	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) <input checked="" type="checkbox"/>	Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> <input checked="" type="checkbox"/>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> <input checked="" type="checkbox"/>		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
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? <i>If "Yes," complete Schedule J</i>	23	Yes	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	Yes	
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
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?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
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?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
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		No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	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?		No
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
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?		
15a	The organization's CEO, Executive Director, or top management official		No
15b	Other officers or key employees of the organization		No
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?		No
16b	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?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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, address, and telephone number of the person who possesses the organization's books and records JEFF SMITH 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 372143682 (615) 872-5800	

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

Check if Schedule O contains a response or note to any line 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, or 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 organization 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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID M GUERNSEY CHAIRMAN	1 0 1 0	X						0	34,000	203
(2) PATTI BOSSERT DIRECTOR	1 0 1 0	X						0	17,200	135
(3) THOMAS MICHAEL NOBIS DIRECTOR	1 0 1 0	X						0	22,663	203
(4) MARIA COAKLEY DAVID DIRECTOR	1 0 1 0	X						0	22,308	203
(5) NEVIN GROCE DIRECTOR	1 0 1 0	X						0	22,000	203
(6) BETTY NEIGHBORS DIRECTOR	1 0 1 0	X						0	17,571	203
(7) KURT SUMMERS DIRECTOR	1 0 1 0	X						0	22,433	203
(8) JAMES HERR DIRECTOR	1 0 1 0	X						0	16,200	203
(9) BRUCE O'DONOGHUE DIRECTOR	1 0 1 0	X						0	17,200	203
(10) STEVE SCHRAMM DIRECTOR	1 0 1 0	X						0	17,312	203
(11) JEFF READY DIRECTOR	1 0 1 0	X						0	16,200	203
(12) JOSE VILLA DIRECTOR	1 0 1 0	X						0	17,512	203
(13) SHERRY WUEBBEN DIRECTOR	1 0 1 0	X						0	22,312	203
(14) TOM BRYCE DIRECTOR	1 0 1 0	X						0	17,200	203

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			
(15) DONALD A DANNER PRESIDENT/CEO	1 0 39 0	X		X				0 849,211	33,417	
(16) MARY BLASINSKY SVP/SECRETARY	1 0 39 0			X				0 327,461	33,821	
(17) TAMMY S BOEHMS SVP/CFO	1 0 39 0			X				0 399,051	25,409	
(18) JEFF SMITH TREASURER	1 0 39 0			X				0 184,908	30,196	
(19) SUSAN M ECKERLY SVP	1 0 39 0			X				0 306,021	11,433	
(20) KAREN R HARNED EXECUTIVE DIRECTOR	40 0 0 0			X				220,198 0	23,333	
(21) BETH MILITO SENIOR EXECUTIVE COUNSEL	40 0 0 0					X		179,777 0	6,434	

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	399,975	2,348,763	166,817

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

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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 or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d	405,442				
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	744,230				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f	1,149,672				
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f	0				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	226			226	
	4	Income from investment of tax-exempt bond proceeds	0				
	5	Royalties	0				
	6a	Gross rents	(i) Real				
			(ii) Personal				
			b Less rental expenses				
			c Rental income or (loss)	0	0		
	d	Net rental income or (loss)	0				
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			b Less cost or other basis and sales expenses				
			c Gain or (loss)				
	d	Net gain or (loss)	0				
	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			0				
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	0				
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	0		0		
11a	Miscellaneous Revenue	Business Code					
		b					
		c					
		d All other revenue					
		e Total. Add lines 11a-11d	0				
12	Total revenue. See Instructions	1,149,898		0	226		

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 or note to any line 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 domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	243,531	243,531		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	301,203	301,203		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	78,460	78,460		
10	Payroll taxes	30,483	30,483		
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	168,206	161,244		6,962
c	Accounting	12,457		12,457	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	32,662			32,662
f	Investment management fees	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	71,350	1,780	0	69,570
12	Advertising and promotion	10,756	10,756		
13	Office expenses	190,858	28,788	19,552	142,518
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	24,899	16,938	7,961	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	2,147	806	1,341	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0			
23	Insurance	0			
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					
b					
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	1,167,012	873,989	41,311	251,712
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 or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	0	1	0
	2 Savings and temporary cash investments	252,466	2	269,600
	3 Pledges and grants receivable, net	36,335	3	23,600
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	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	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	451	9	0
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D			
	b Less accumulated depreciation			
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities See Part IV, line 11	0	12	0
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	7,221	15	7,875
16 Total assets. Add lines 1 through 15 (must equal line 34)	296,473	16	301,075	
Liabilities	17 Accounts payable and accrued expenses	46,891	17	69,728
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	54,784	25	53,663
	26 Total liabilities. Add lines 17 through 25	101,675	26	123,391
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	194,798	27	177,684
	28 Temporarily restricted net assets	0	28	0
	29 Permanently restricted net assets	0	29	0
	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	194,798	33	177,684	
34 Total liabilities and net assets/fund balances	296,473	34	301,075	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,149,898
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,167,012
3	Revenue less expenses Subtract line 2 from line 1	3	-17,114
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	194,798
5	Net unrealized gains (losses) on investments	5	
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	177,684

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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		No
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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	Yes	
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	Yes	
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?		No
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		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number
62-1570449

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations 1
 - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) NFIB INC	940707299	09	Yes		0	0
Total 1					0	

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 Total support Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions)	12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>	

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	Yes	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		No
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	Yes	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	Yes	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	Yes	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		No
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		No
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		No
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		No
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).		No
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		No
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		No
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		No
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.		No
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		No
b A family member of a person described in (a) above?		No
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		No

Part IV Supporting Organizations (continued)**Section B. Type I Supporting Organizations**

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*

	Yes	No
1	Yes	
2		No

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)
- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test **Answer (a) and (b) below.**

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*

3 Parent of Supported Organizations **Answer (a) and (b) below.**

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
- b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009. _____			
b From 2010. _____			
c From 2011. _____			
d From 2012. _____			
e From 2013. _____			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$ _____			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010. _____			
b From 2011. _____			
c From 2012. _____			
d From 2013. _____			
e From 2014. _____			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
PART I, LINE 11G(A)(VI)	NFIB SMALL BUSINESS LEGAL CENTER PROVIDES A VOICE FOR SMALL BUSINESS IN
PART IV, LINE 3C	DURING 2014, NFIB SMALL BUSINESS LEGAL CENTER DID NOT PROVIDE ANY

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2014

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number 62-1570449

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor informed and grantee informed.

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

Table with 2 columns: Description, Held at the End of the Year. Rows include purpose(s) of conservation easements, number of easements, acreage, and other details.

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.

Table with 2 columns: Description, Amount. Rows include whether organization elected to report works of art, historical treasures, or other similar assets, and revenue/assets included.

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 Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

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

Table with 2 columns: Description (1c-1f) and Amount

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? 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.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

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

Table with 3 columns: Description (3a(i), 3a(ii), 3b) and Yes/No

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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		
Other		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	0
DUE TO AFFILIATES	25,693
VACATION ACCRUAL	24,725
PAYROLL TAX LIABILITY	3,245
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	53,663

2. Liability for uncertain tax positions 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 Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,153,938
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	4,040	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	4,040
3	Subtract line 2e from line 1		3	1,149,898
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	1,149,898

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,171,052
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	4,040	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	4,040
3	Subtract line 2e from line 1		3	1,167,012
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	1,167,012

Part XIII Supplemental Information

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

Return Reference	Explanation
FIN 48 (ASC TOPIC 740) FOOTNOTE	SCHEDULE D, XIII THE LEGAL CENTER IS EXEMPT FROM THE PAYMENT OF INCOME TAXES ON RELATED INCOME UNDER THE PROVISIONS OF SECTION 501(A) OF THE INTERNAL REVENUE CODE AS AN ENTITY DESCRIBED UNDER 501(C)(3) THE LEGAL CENTER IS, HOWEVER, SUBJECT TO FEDERAL AND STATE INCOME TAX ON UNRELATED BUSINESS INCOME THE LEGAL CENTER DID NOT HAVE ANY UNRELATED BUSINESS INCOME TAX LIABILITY FOR THE THE YEARS ENDED DECEMBER 31, 2014 AND 2013, NOR DID THE LEGAL CENTER HAVE ANY UNCERTAIN TAX POSITIONS FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2014

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ.

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Row 1: NATIONAL CAPITAL TELESERVICES LLC, TELE MARKETING, No, 54,140, 32,662, 21,478.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				()
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activities conducted in

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
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Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2014

Open to Public Inspection

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.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

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 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 checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes in 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 directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used 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 type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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 501(c)(3), 501(c)(4), and 501(c)(29) 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
1b	Yes	
2	Yes	
4a	Yes	
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
9		

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 in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DONALD A DANNER, PRESIDENT/CEO	(i)	0	0	0	0	0	0	0
	(ii)	553,052	136,600	159,559	11,911	21,506	882,628	0
2 MARY BLASINSKY, SVP/SECRETARY	(i)	0	0	0	0	0	0	
	(ii)	230,917	46,420	50,124	12,071	21,750	361,282	0
3 TAMMY S BOEHMS, SVP/CFO	(i)	0	0	0	0	0	0	0
	(ii)	302,770	59,130	37,151	12,327	13,082	424,460	0
4 JEFF SMITH, TREASURER	(i)	0	0	0	0	0	0	0
	(ii)	166,416	16,400	2,092	9,807	20,389	215,104	0
5 SUSAN M ECKERLY, SVP	(i)	0	0	0	0	0	0	0
	(ii)	106,851	0	199,170	3,813	7,620	317,454	0
6 KAREN R HARNED, EXECUTIVE DIRECTOR	(i)	200,856	15,282	4,060	7,655	15,678	243,531	
	(ii)	0	0	0	0	0	0	0
7 BETH MILITO, SENIOR EXECUTIVE COUNSEL	(i)	169,892	8,325	1,560	6,294	140	186,211	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II

Also complete this part for any additional information

Return Reference	Explanation
DISCRETIONARY SPENDING ACCOUNT	SCHEDULE J, PART I, LINE 1 THE EXECUTIVE DIRECTOR AND SENIOR EXECUTIVE COUNSEL OF THE COMPANY RECEIVE CELLULAR PHONE/DATA SERVICE ALLOWANCE IN COMPLIANCE WITH IRS CODE SECTION 132, THESE FRINGE BENEFITS ARE TREATED AS TAXABLE SALARY, SUBJECT TO WITHHOLDING, ON THE EMPLOYEE'S W-2
COMPENSATION ESTABLISHED BY RELATED ORGANIZATION	SCHEDULE J, PART I, LINE 3 NFIB SMALL BUSINESS LEGAL CENTER RELIES ON THE NATIONAL FEDERATION OF INDEPENDENT BUSINESS, INC , A RELATED ORGANIZATION, TO ESTABLISH THE EXECUTIVE DIRECTOR'S COMPENSATION NATIONAL FEDERATION OF INDEPENDENT BUSINESS, INC USES ONE OR MORE OF THE METHODS DESCRIBED ON SCHEDULE J, LINE 3 TO ESTABLISH THE EXECUTIVE DIRECTOR'S COMPENSATION SCHEDULE J, PART I, LINE 4A Susan Eckerly received severance payments per a separation agreement in the amount of \$38,676 94 per month for a period of four and one-half months and one payment of \$23,730 53
SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	SCHEDULE J, LINE 4B NFIB PROVIDES A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP) THIS NONQUALIFIED PLAN COVERS DONALD A DANNER, MARY BLASKINSKY, TAMMY S BOEHMS AND STEPHEN WOODS PARTICIPATION IN THIS SERP HAS BEEN FROZEN AND FUTURE BENEFIT ACCRUALS FOR THE PLAN HAVE CEASED
INCENTIVE COMPENSATION PLAN	SCHEDULE J, LINE 7 THE EXECUTIVE DIRECTOR AND SENIOR EXECUTIVE COUNSEL OF NFIB SMALL BUSINESS LEGAL CENTER PARTICIPATE IN AN INCENTIVE COMPENSATION PLAN WITH A PORTION OF THE INCENTIVE BASED ON MANAGEMENT'S REVIEW OF THEIR PERFORMANCE DURING THE YEAR

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2014

Open to Public Inspection

Name of the organization
NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

Return Reference	Explanation
VOLUNTEERS	FORM 990, PART I, LINE 6 IN 2014, THE NFIB SMALL BUSINESS LEGAL CENTER USED THE SERVICES OF eighteen VOLUNTEERS THE LEGAL CENTER HAS A twelve MEMBER ADVISORY BOARD CONSISTING OF PRO BONO ATTORNEYS ADVISING THE LEGAL CENTER OF WHICH CASES TO GET INVOLVED IN HELPING SMALL BUSINESSES THE LEGAL CENTER ALSO HAD SIX PRO BONO ATTORNEYS WRITE LEGAL BRIEFS FOR THE CENTER

Return Reference	Explanation	
SUMMARY OF LEGAL CASES FOR 2014		<p>ARRANT V GRAPHIC PACKAGING - WORKERS' COMPENSATION LOUISIANA SUPREME COURT THE LOUISIANA SUPREME COURT'S DECISION IN THIS CASE WILL DETERMINE WHETHER TORT SUITS ARE PERMITTED FOR HEARING LOSS SUFFERED ON THE JOB THE TRIAL COURT AWARDED EACH EMPLOYEE \$50,000 IN DAMAGES , BUT THE COURT OF APPEAL REVERSED AND DISMISSED THE CASE THE APPELLATE COURT FOUND THAT THE HEARING LOSS WAS AN OCCUPATIONAL DISEASE UNDER THE WORKERS' COMPENSATION STATUTE AND, ACCORDINGLY, THE EMPLOYERS WERE IMMUNE FROM TORT LIABILITY STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEFS FILED ON 6/11/14 AND 7/1/14 BCI COCA-COLA OF LOS ANGELES V JOSUE - EMPLOYMENT LAW HAWAII FIRST CIRCUIT COURT THE NFIB SMALL BUSINESS LEGAL CENTER FILED AN AMICUS BRIEF EXPLAINING THE PRACTICAL DIFFICULTIES THAT WOULD BE IMPOSED ON EMPLOYERS IF THE COURTS SHOULD ACCEPT THE STATE DEPARTMENT OF LABOR'S INTERPRETATION OF A STATUTE SO AS TO REQUIRE EMPLOYERS TO RETURN AN EMPLOYEE TO THE SAME POSITION HE OR SHE HELD BEFORE AN INJURY WITHOUT REGARD TO HOW LONG THE EMPLOYEE HAS BEEN OUT OF COMMISSION THE NFIB SMALL BUSINESS LEGAL CENTER ARGUED THAT THE EMPLOYER SHOULD ONLY BE REQUIRED TO MAKE REASONABLE ACCOMMODATIONS STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED ON 07/02/14 BRADKEN V NLRB - LABOR NATIONAL LABOR RELATIONS BOARD THE ISSUE IN THE CASE IS WHETHER A SETTLEMENT OF AN UNFAIR LABOR PRACTICE CHARGE, WITHOUT ANY ADMISSION OF WRONGDOING BY THE EMPLOYER, AUTOMATICALLY SCUTTLES SCHEDULED ELECTION TO DECERTIFY THE UNION UNDER THE 2007 DECISION IN TRUSERVE CORP, A FINDING THAT AN EMPLOYER COMMITTED AN UNFAIR LABOR PRACTICE WOULD SCUTTLED THE ELECTION, BUT IF THE EMPLOYER AND THE UNION SETTLED THE ULP, THE DECERTIFICATION ELECTION CAN PROCEED THE UNION IS SEEKING TO OVERTURN TRUSERVE STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEFS FILED IN SUPPORT OF EMPLOYER ON 11/7/14 BRISTOL-MYERS SQUIBB V CITY OF SAN FRANCISCO - LEGAL REFORM CALIFORNIA SUPREME COURT THE NFIB SMALL BUSINESS LEGAL CENTER SUPPORTED BRISTOL-MYERS SQUIBB IN ITS PETITION FOR REVIEW BEFORE THE CALIFORNIA SUPREME COURT WE URGED REVERSAL OF A COURT OF APPEAL DECISION PERMITTING CALIFORNIA COURTS TO EXERCISE SPECIFIC PERSONAL JURISDICTION OVER OUT-OF-STATE COMPANIES IN PRODUCT LIABILITY LAWSUITS ALLEGING NO CONNECTION TO CALIFORNIA THE APPELLATE COURT HELD THAT DUE PROCESS WAS SATISFIED SIMPLY BECAUSE THE COMPANY SELLS THE PRODUCT NATIONWIDE AND OTHER CALIFORNIA RESIDENTS HAVE ALLEGED SIMILAR PRODUCT-RELATED INJURIES IN CALIFORNIA COURTS THE DECISION HAS WIDE-RANGING IMPLICATIONS FOR BOTH LARGE AND SMALLER BUSINESSES WHO SELL PRODUCTS IN SEVERAL STATES STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS LETTER FILED 9/26/14 BROWNING-FERRIS V NLRB - LABOR NATIONAL LABOR RELATIONS BOARD THE UNION IN THIS MATTER SEEKS TO OVERTURN BOARD PRECEDENT REGARDING JOINT EMPLOYER STATUS OF AN EMPLOYER AND A TEMPORARY STAFFING COMPANY FOR PURPOSES OF UNION REPRESENTATION ELECTIONS AND COLLECTIVE BARGAINING STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 6/27/14 CITY OF PERRIS V STAMPER - PROPERTY RIGHTS CALIFORNIA SUPREME COURT THE NFIB SMALL BUSINESS LEGAL CENTER JOINED WITH PACIFIC LEGAL FOUNDATION IN ARGUING-AS AMICUS IN THIS CASE-THAT THE CITY OF PERRIS SHOULD NOT BE ALLOWED TO DEVALUE A COMMERCIAL PROPERTY THAT IT IS TAKING FOR A ROAD ON THE THEORY THAT IT WOULD HAVE DENIED A BUILDING PERMIT UNLESS THE OWNER HAD AGREED TO DEDICATE THE ROAD IN QUESTION THE JOINT AMICUS BRIEF ARGUES THAT THE "PROJECT INFLUENCE RULE" PRECLUDES A CITY FROM DEVALUING A PROPERTY IN THIS WAY, AND ARGUES FURTHER THAT THE CITY'S ARGUMENT RAISES CONSTITUTIONAL PROBLEMS STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 4/11/14 CLS TRANSPORTATION LOS ANGELES LLC V ISKANIAN - EMPLOYMENT U S SUPREME COURT - CERT PETITION THE NFIB SMALL BUSINESS LEGAL CENTER IS ASKING THE SUPREME COURT TO TAKE A CASE THAT WOULD AFFIRM WHETHER EMPLOYERS HAVE THE RIGHT TO RESOLVE LEGAL DISPUTES THROUGH ARBITRATION RATHER THAN THROUGH COSTLY COURT BATTLES THE CASE ASKS WHETHER THE FEDERAL ARBITRATION ACT PREEMPTS STATE LAWS THAT WOULD INHIBIT EMPLOYERS FROM ENTERING ARBITRATION AGREEMENTS WITH EMPLOYEES ON TERMS THAT MAY REQUIRE AN EMPLOYEE TO WAIVE THE RIGHT TO IMPOSE ADDITIONAL PENALTIES-ON TOP OF A JUDGMENT FOR DAMAGES STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 10/20/14 PETITION DENIED DART CHEROKEE V OWENS - LEGAL REFORM U S SUPREME COURT THE CASE CONCERNS WHETHER A DEFENDANT SEEKING TO REMOVE A CASE TO FEDERAL COURT MUST SUPPORT A MOTION FOR REMOVAL WITH EVIDENCE PROVING DIVERSITY JURISDICTION THE AMICUS BRIEF ARGUES THAT A DEFENDANT SHOULD NOT BE REQUIRED TO COME FORTH WITH SUCH EVIDENCE UPON FILING A MOTION BECAUSE THIS WOULD GIVE PLAINTIFFS AN UNFAIR ADVANTAGE OVER DEFENDANTS STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 5/29/14 DEPARTMENT OF NATURAL RESOURCES V WHITETAIL BLUF</p>

Return Reference	Explanation	
SUMMARY OF LEGAL CASES FOR 2014		<p>F - REGULATORY INDIANA COURT OF APPEALS INDIANA IS HOME TO HUNDREDS OF SMALL BUSINESSES THAT OPERATE DEER AND ELK HUNTING PRESERVES. ACTIVISTS HAVE PRESSURED THE STATE FOR YEARS TO SHUT THEM DOWN. SEVERAL YEARS AGO OFFICIALS FROM THE INDIANA DEPARTMENT OF NATURAL RESOURCES (DNR) PASSED A RULE BANNING THE CLOSED HUNTING PRESERVES. A CIRCUIT COURT RULED IN FAVOR OF NFIB MEMBER RODNEY STONE FINDING THAT DNR OVERSTEPPED ITS AUTHORITY BY TRYING TO CLOSE THE BUSINESSES. THE NFIB SMALL BUSINESS LEGAL CENTER IS SUPPORTING MR. STONE IN THE STATE'S APPEAL. STATUS: PENDING. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 8/14/14. COURT RULED IN FAVOR OF MR. STONE AND STATE REQUESTED REVIEW BY SUPREME COURT. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED OPPOSING REVIEW ON 3/27/15.</p> <p>DEPARTMENT OF TRANSPORTATION V ASSOCIATION OF AMERICAN RAILROADS - REGULATORY U.S. SUPREME COURT. THE COURT WILL DECIDE WHETHER CONGRESS UNCONSTITUTIONALLY GRANTED AMTRAK REGULATORY AUTHORITY OVER ITS PRIORITY OF SERVICE AMONG RAILROADS. SUCH A DELEGATION, ACCORDING TO THE D.C. CIRCUIT, VIOLATES A "COUSIN" OF THE CONSTITUTIONAL NON-DELEGATION DOCTRINE. STATUS: DECIDED. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 9/29/14. DECIDED 3/9/15 - HELD AMTRAK IS A GOVERNMENT BODY. DIRECT MARKETING ASSOC V BROHL - TAX U.S. SUPREME COURT. THE CASE STEMS FROM A CHALLENGE OF A COLORADO NOTICE AND REPORTING LAW REQUIRING OUT-OF-STATE MERCHANTS TO DISCLOSE CONFIDENTIAL PURCHASE HISTORY INFORMATION ABOUT THEIR COLORADO CUSTOMERS TO THE STATE'S REVENUE DEPARTMENT. THE COURT WILL CONSIDER THE QUESTION OF WHETHER FEDERAL COURTS MAY HEAR CONSTITUTIONAL CHALLENGES TO STATE REGULATIONS THAT ONLY INDIRECTLY RELATE TO STATE TAX LAWS DURING ITS UPCOMING TERM. STATUS: NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 9/16/14. DECIDED 3/3/15. DUMMIT V CRANE CO - LEGAL REFORM NEW YORK COURT OF APPEALS. THE STATE'S HIGHEST COURT WILL CONSIDER WHETHER A MANUFACTURER OF A PRODUCT SUCH AS A PUMP OR VALVE HAS A DUTY TO WARN ABOUT ASBESTOS-CONTAINING REPLACEMENT PARTS (GASKETS AND PACKING) OR EXTERNALLY APPLIED THERMAL INSULATION MADE BY OTHERS AND USED IN CONJUNCTION WITH THE MANUFACTURER'S PRODUCTS. STATUS: PENDING. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 9/30/14. EEOC V FREEMAN - EMPLOYMENT U.S. COURT OF APPEALS FOR THE FOURTH CIRCUIT. IN 2013, THE U.S. DISTRICT COURT IN MARYLAND DISMISSED THE EQUAL EMPLOYMENT OPPORTUNITY COMMISSION'S (EEOC) CASE AGAINST FREEMAN COMPANIES FOR WHAT THE COMMISSION ALLEGED AS DISCRIMINATORY HIRING PRACTICES RELATED TO FREEMAN'S USE OF CRIMINAL BACKGROUND CHECKS AND CREDIT REPORTS. THE EEOC HAS APPEALED. STATUS: PENDING. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 4/9/14. COURT AFFIRMED JUDGMENT FOR FREEMAN ON 2/20/15. EEOC V STERLING JEWELERS - EMPLOYMENT U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT. IN ITS SUIT, THE EEOC ACCUSED STERLING OF HAVING A NATIONWIDE PATTERN OF DISCRIMINATING AGAINST WOMEN WHEN IT CAME TO PAY AND PROMOTION. THE DISTRICT COURT DISMISSED THE CASE FINDING THAT THE EEOC FAILED TO PROVIDE EVIDENCE THAT IT CONDUCTED A THOROUGH, NATIONWIDE INVESTIGATION OF STERLING'S EMPLOYMENT PRACTICES PRIOR TO FILING THE LAWSUIT. STATUS: PENDING. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 12/17/14. EXXONMOBIL V NYC - LEGAL REFORM U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT. EXXON HAS APPEALED ITS \$100 MILLION JURY VERDICT REGARDING MTBE. THE AMICUS BRIEF FILED IN SUPPORT OF EXXON MAINTAINS THAT THE ENTIRE AWARD WAS BASED ON HYPOTHETICAL DAMAGE THAT MIGHT OCCUR. THE BRIEF ARGUES THAT AN AWARD BASED ON A "IF THIS THEN THAT" FUTURE INJURY VIOLATES BASIC TORT PRINCIPLES OF CAUSATION AND COULD BE VERY PROBLEMATIC IN THE PRODUCT LIABILITY ARENA. STATUS: PENDING. NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 4/28/11. NY APPELLATE COURT RULED AGAINST EXXON. NFIB SMALL BUSINESS LEGAL CENTER FILED CERT PETITION 2/12/14. FEDERAL TRADE COMMISSION V WYNDHAM - REGULATORY U.S. DISTRICT COURT FOR THE DISTRICT OF N</p>

Return Reference	Explanation	
<p>SUMMARY OF LEGAL CASES FOR 2014 (CONT)</p>		<p>FORM 990, PART III, LINE 4a Kentner v City of Sanibel - Property Rights U S Supreme Court - cert petition THE CITY OF SANIBEL, FLORIDA ENACTED AN ORDINANCE PROHIBITING NEW DOCKS ALONG THE COAST THE STATED PURPOSE WAS TO PROTECT SEA GRASS, BUT THERE IS NO EXCEPTION THAT MIGHT ALLOW FOR THE CONSTRUCTION OF DOCKS ON PROPERTIES THAT DO NOT CONTAIN SEA GRASS, NOR ANY ALLOWANCE FOR DESIGNS THAT MIGHT AVOID DAMAGE TO SEA GRASS THE FEDERAL COURT OF APPEALS FOR THE ELEVENTH CIRCUIT UPHELD THE CITY'S ORDINANCE AGAINST A CONSTITUTIONAL CHALLENGE THE SUPREME COURT IS BEING ASKED TO OVERTURN THE ORDINANCE AND REAFFIRM THAT PROPERTY OWNERS ARE PROTECTED FROM ARBITRARY AND UNREASONABLE CONFISCATIONS OR RESTRICTIONS OF PROPERTY STATUS DENIED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED IN SUPPORT OF PETITIONERS ON 11/03/14 COURT DENIED REVIEW Kent Recycling v Army Corps of Engineers - Regulatory Reform U S Supreme Court - cert petition THIS CASE THE FIFTH CIRCUIT COURT OF APPEALS HELD THAT A LANDOWNER DOES NOT HAVE STANDING TO PURSUE A CHALLENGE ARMY CORPS OR EPA 'S ASSERTION OF CLEAN WATER ACT JURISDICTION OVER THEIR PROPERTY SPECIFICALLY, THE COURT HELD THAT THE ONLY WAY TO BRING SUCH A CHALLENGE A CWA JURISDICTIONAL DETERMINATION IS TO EITHER (A) APPLY FOR A PERMIT THAT THE OWNER DOES NOT BELIEVE IS NEEDED, AND TO APPEAL A DENIAL OF THAT APPLICATION, OR (B) PROCEED WITH DEVELOPMENT PLANS WITHOUT A PERMIT, AT WHICH POINT THE OWNER COULD RAISE A JURISDICTIONAL CHALLENGE AS AN AFFIRMATIVE DEFENSE TO A FEDERAL ENFORCEMENT ACTION IN OUR AMICUS BRIEF, WE URGE THE SUPREME COURT TO TAKE THE CASE BECAUSE SMALL BUSINESS OWNERS HAVE A RIGHT TO CHALLENGE ANY FINAL AGENCY ACTION THAT HAS AN IMMEDIATE EFFECT ON THE BUSINESS' RIGHTS AS WE ARGUE, A DECISION TO ASSERT CWA JURISDICTION OVER A SPECIFIC PROPERTY HAS IMMEDIATE CONSEQUENCES BECAUSE IT MEANS THE OWNER CANNOT MAKE ANY USE OF THE PROPERTY WITHOUT OBTAINING A COSTLY PERMIT STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED IN SUPPORT OF PETITIONERS ON 12/01/14 PETITION FOR CERTIORARI DENIED 3/23/15 Kerr v Hickenlooper - Tax U S Supreme Court - cert petition THE TAXPAYER BILL OF RIGHTS, KNOWN BY THE ACRONYM TABOR, REQUIRES A PUBLIC REFERENDUM ON TAX INCREASES AND TIGHTLY LIMITS SPENDING PLAINTIFFS ARE CHALLENGING THE MEASURE ON THE GROUNDS THAT IT UNFAIRLY RESTRICTS THE LEGISLATURE FROM DOING ITS JOB THE NFIB SMALL BUSINESS LEGAL CENTER ASSERTS THAT OVERTURNING TABOR WOULD OPEN THE FLOODGATES FOR LITIGATION AGAINST VOTER-ENACTED SPENDING CONTROLS AROUND THE COUNTRY, AND UNDERMINE COLORADO VOTERS' DECISION TO KEEP GOVERNMENT SPENDING IN CHECK STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 2/12/13 COURT UPHELD DISMISSAL OF CASE 2/14/14 NFIB SMALL BUSINESS LEGAL CENTER FILED IN SUPPORT OF CERT PETITION TO SUPREME COURT FILED 11/20/14 Kurtz v Verizon - Property Rights U S Supreme Court - cert petition IN THIS CASE PROPERTY OWNERS IN NEW YORK ADVANCED A DUE PROCESS CLAIM IN CHALLENGE TO VERIZON'S PLAN TO INSTALL TELECOMMUNICATIONS EQUIPMENT ON THEIR BUILDINGS THEY SOUGHT TO BRING THE CLAIM IN FEDERAL COURT, BUT THE SECOND CIRCUIT HELD THAT DUE PROCESS CLAIMS MUST BE BROUGHT IN STATE COURT, IF THE OWNER COULD POTENTIALLY ADVANCE A TAKINGS CLAIM ACCORDINGLY, THE NFIB SMALL BUSINESS LEGAL CENTER FILED A BRIEF ASKING THE SUPREME COURT TO TAKE THIS CASE TO ENSURE THAT SMALL BUSINESS OWNERS HAVE AN OPPORTUNITY TO VINDICATE THEIR PROPERTY RIGHTS IN FEDERAL COURT STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER FILED 9/13/14 CERTIORARI DENIED 1/20/15 Mach Mining v EEOC - Employment U S Supreme Court (cert petition and merits) THE COURT WILL CONSIDER WHETHER THE EEOC'S COMPLIANCE WITH PRE-SUIT ADMINISTRATIVE REQUIREMENTS, INCLUDING CONCILIATION, IS SUBJECT TO JUDICIAL REVIEW AND, IF SO, WHAT LEVEL OF REVIEW IS WARRANTED EEOC SUED MACH MINING ALLEGING THAT IT ENGAGED IN UNLAWFUL DISPARATE IMPACT AND PATTERN-OR-PRACTICE DISCRIMINATION ON THE BASIS OF SEX IN ITS HIRING FOR NON-OFFICE POSITIONS IN ITS ANSWER, MACH ASSERTED THAT THE EEOC FAILED TO SATISFY ITS STATUTORY DUTY TO CONCILIATE PRIOR TO FILING SUIT STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER FILED 8/28/13 COURT ADOPTED EEOC'S POSITION 12/20/13 NFIB SMALL BUSINESS LEGAL CENTER FILED AMICUS SUPPORTING CERT PETITION 3/27/14 COURT ACCEPTED REVIEW NFIB SMALL BUSINESS LEGAL CENTER FILED MERITS BRIEF 9/11/14 Maryland v Wynne - Tax U S Supreme Court IN THIS CASE THE COURT WILL DECIDE THE SCOPE OF A STATE'S POWER TO TAX RESIDENTS' INCOME WHEN THOSE EARNINGS HAVE ALREADY BEEN TAXED BY ANOTHER STATE THE CASE INVOLVES TAX RULES IN MARYLAND REQUIRING THE STATE TO COLLECT TAXES ON RESIDENTS' INCOME FOR USE AT THE COUNTY LEVEL, NO MATTER IF THAT INCOME HAS BEEN TAXED BY ANOTHER STATE STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 9/29/14 Mobil Corporation v Johnson - Legal Reform Florida Court of Appeal THIS APPEAL INVOLVES THE INTER</p>

Return Reference	Explanation	
<p>SUMMARY OF LEGAL CASES FOR 2014 (CONT)</p>		<p>SECTION OF SCIENCE AND LAW WITH RESPECT TO WHAT IS BELIEVED TO BE THE FIRST CASE TO BE TRIED OF THE THOUSANDS OF ASBESTOS CASES THAT HAVE BEEN PENDING IN THE FLORIDA COURTS FOR OVER A DECADE AND THAT INVOLVE PLAINTIFFS WITH LITTLE OR NO PRESENT PHYSICAL IMPAIRMENT IF FLORIDA COURTS PERMIT LIABILITY TO BE IMPOSED WITHOUT REQUIRING PLAINTIFFS TO SHOW THAT THEY HAVE RECEIVED A SUFFICIENT DOSE OF A DEFENDANT'S PRODUCT TO DEVELOP THE CONDITION ALLEGED, THEN THERE IS A SUBSTANTIAL RISK THAT DEFENDANTS IN THE COUNTLESS PENDING FLORIDA ASBESTOS CASES - AS WELL AS DEFENDANTS IN OTHER LATENT INJURY CASES - COULD BE HELD LIABLE FOR HARMS THAT ARE THE FAULT OF OTHERS STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 10/17/14 Murray v Motorola, Inc - Legal Reform D C Court of Appeals THE D C COURT IS BEING ASKED TO REJECT THE FRYE STANDARD AND ADOPT THE MORE RELIABLE AND MODERN DAUBERT STANDARD FOR EXPERT TESTIMONY STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 10/24/14 COURT GRANTED REVIEW AND AMICUS BRIEF ON MERITS FILED 2/25 /15 Murray Energy v EPA - Regulatory D C Court of Appeals THE NFIB SMALL BUSINESS LEGAL CENTER INTERVENED IN A CASE CHALLENGING EPA'S AUTHORITY TO PROMULGATE THE GREENHOUSE GAS RULES FOR EXISTING STATIONARY SOURCES UNDER SECTION 111(D) OF THE CLEAN AIR ACT MURRAY ENERGY CORPORATION FILED 2 CASES AND A GROUP OF 12 STATES (LED BY WEST VIRGINIA) FILED A THIRD CHALLENGE TO EPA'S AUTHORITY TO PROMULGATE THE SECTION 111(D) EXISTING SOURCE PERFORMANCE STANDARD THE THREE CASES PRESENT SUBSTANTIALLY THE SAME LEGAL ARGUMENT-THAT EPA IS PRECLUDED FROM PROCEEDING TO REGULATE SOURCES UNDER SECTION 111(D) THAT ARE ALREADY SUBJECT TO REGULATION UNDER SECTION 112 THE COURT HAS AGREED TO HEAR ALL THREE CASES ON THE SAME DAY STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER FILED A MOTION TO INTERVENE AND IT WAS GRANTED IN NOVEMBER 2014 NFIB SMALL BUSINESS LEGAL CENTER FILED A MERITS BRIEF 12/30/14 NFIB v Gessler - Tax and Regulatory District Court for City and County of Denver SEEKING ENFORCEMENT OF THE TAXPAYER BILL OF RIGHTS UNDER THE STATE'S CONSTITUTION, THE NFIB SMALL BUSINESS LEGAL CENTER SUED SECRETARY OF STATE SCOTT GESSLER THE COMPLAINT ALLEGES THAT THE STATE COLLECTS APPROXIMATELY \$20 MILLION PER YEAR FROM BUSINESSES THAT ARE REQUIRED TO FILE CERTAIN DOCUMENTS WITH THE STATE HOWEVER, THE SECRETARY OF STATE'S OFFICE DOESN'T JUST REGULATE BUSINESSES, IT RUNS THE STATE'S ELECTIONS OPERATIONS, REGULATES BINGOS AND RAFFLES, AND CONDUCTS OTHER FUNCTIONS NOT RELATED TO BUSINESSES, ALL OF WHICH IS FUNDED BY THE MONEY COLLECTED FROM BUSINESSES SMALL AND LARGE THE OFFICE RECEIVES NO MONEY FROM THE STATE'S GENERAL FUND BECAUSE A SIGNIFICANT PORTION OF THE BUSINESS LICENSING CHARGES ARE APPROPRIATED TO DEFRAY THE DEPARTMENT'S AND THE STATE'S GENERAL EXPENSES, THE BUSINESS LICENSING CHARGES ARE A TAX AND NOT A FEE" THUS, THE STATE IS IMPOSING AN ILLEGAL TAX ON SMALL BUSINESSES TO FUND OBLIGATIONS THAT SHOULD BE A COST SHARED BY EVERYONE STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER COMPLAINT FILED 12/22/14 Nestle-Dreyer v NLRB - Micro union challenge U S Court of Appeals for the Fourth Circuit ON DECEMBER 28, 2011, THE NLRB UPHOLD A REGIONAL DIRECTOR'S UNIT DETERMINATION OF MAINTENANCE EMPLOYEES AT NESTLE DREYER'S ICE CREAM PLANT THE REGIONAL DIRECTOR'S DECISION WAS BASED ON THE MICRO-UNION STANDARD FROM SPECIALTY HEALTHCARE NESTLE-DREYER LOST THE ELECTION AND REFUSED TO BARGAIN ON MAY 18, THE BOARD ISSUED A DECISION FINDING THE COMPANY COMMITTED A ULP BY DOING SO NESTLE DRYER HAS APPEALED THE ULP DECISION TO THE U S COURT OF APPEALS FOR THE FOURTH CIRCUIT CHALLENGING THE MICRO UNION STANDARD STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER FILED AMICUS BRIEF ON 7/11/12 AGAIN CONSIDERED BY THE BOARD AND FOURTH CIRCUIT (POST-NOEL CANNING) BRIEF FILED 1/13/15 Nissan Company v Maddox - Legal Reform Kentucky Supreme Court THE STATE COURT WILL DECIDE THE TYPE</p>

Return Reference	Explanation	
<p>SUMMARY OF LEGAL CASES FOR 2014 (CONT)</p>		<p>FORM 990, PART III, LINE 4a <i>Sisson v RadioShack - Wage and Hour U S Court of Appeals for the Sixth Circuit</i> THE APPEAL CONCERNS THE DEPARTMENT OF LABOR'S DETERMINATION THAT EMPLOYERS WHO PAY BONUS, PREMIUM PAY, OR COMMISSION IN ADDITION TO A FIXED SALARY ARE NOT ENTITLED TO USE THE FLUCTUATING WORKWEEK METHOD OF CALCULATING OVERTIME COMPENSATION DOL'S INTERPRETATION IS A REVERSAL FROM PREVIOUS HOLDINGS STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 4/29/14 <i>Smith v Capital Region Medical Center - Workers' Compensation Missouri Court of Appeals</i> THE COURT IS REVIEWING A RULING THAT EXPANDS EMPLOYEES' CAPACITY TO RECEIVE WORKERS' COMPENSATION PAYMENTS BASED ON ALLEGATIONS OF EMPLOYMENT-RELATED EXPOSURE TO DISEASE THE LOWER COURT DECISION EXPOSES EMPLOYERS TO FAR GREATER EXPOSURE TO LIABILITY FOR WORKERS' COMPENSATION CLAIMS BASED ON A MORE LAX STANDARD FOR ESTABLISHING A CAUSAL LINK BETWEEN EMPLOYMENT AND A WORKER'S DISEASE STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 6/26/14 <i>Snyder v CIGA - Regulatory California Supreme Court - Letter Brief</i> THIS CASE RAISES AN IMPORTANT ISSUE THAT MAY AFFECT BUSINESSES DEALING WITH WORKMEN'S COMPENSATION CLAIMS UNLESS THE CALIFORNIA SUPREME COURT TAKES THE CASE, SMALL BUSINESS OWNERS MAY BE FORCED TO PAY WORKMEN'S COMPENSATION CLAIMS OUT-OF-POCKET IN THE EVENT THEIR INSURANCE COMPANY SHOULD BECOME INSOLVENT BECAUSE THIS MAY DISRUPT THE WORKMEN'S COMPENSATION SYSTEM, AND MAY HAVE ADVERSE IMPACTS ON SMALL BUSINESS OWNERS PAYING INTO WORKMEN'S COMPENSATION INSURANCE, THE NFIB SMALL BUSINESS LEGAL CENTER IS ASKING THE STATE SUPREME COURT TO TAKE THE CASE NOW STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 12/01/14 <i>Stewart Jasper Orchards v Jewell - Regulatory Supreme Court - cert petition</i> THE CENTRAL VALLEY PROJECT AND THE STATE WATER PROJECT ARE THE TWO WATER SYSTEMS THAT PUMP NECESSARY WATER FROM THE NORTH TO THE SOUTH IN 2008, THE U S FISH AND WILDLIFE SERVICE (FWS) LIMITED THE AMOUNT OF WATER THAT CAN BE PUMPED THROUGH THE SYSTEMS BASED UPON ENVIRONMENTALISTS' ARGUMENTS THAT PUMPING THREATENED THE SMELT POPULATION AS A RESULT, THOUSANDS OF SMALL BUSINESSES NO LONGER GET THE WATER THEY NEED TO SUSTAIN THEIR COMPANIES, LEADING TO NFIB SMALL BUSINESS LEGAL CENTER'S DECISION TO PARTICIPATE IN THE LAWSUIT THE NINTH CIRCUIT HELD THAT FWS HAD NO OBLIGATION TO CONSIDER ECONOMIC IMPACTS ON THE PRIVATE SECTOR ACCORDINGLY, NFIB SMALL BUSINESS LEGAL CENTER IS NOW URGING THE SUPREME COURT TO HEAR THE CASE AGAIN SPECIFICALLY, WE ARGUE THAT THE TIME HAS COME TO OVERTURN <i>Va v Hill</i>, A CASE FROM 1970S, WHICH HELD THAT ENDANGERED SPECIES MUST BE PROTECTED "WHATEVER THE COST" STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED IN SUPPORT OF FARMERS CHALLENGING THE FEDERAL WATER RESTRICTIONS ON 6/2/10 ORAL ARGUMENTS ON 2/15/11 IN MARCH 2011, THE FEDERAL APPELLATE COURT RULED THAT THE WATER RESTRICTIONS ARE CONSTITUTIONAL NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED IN SUPPORT OF CERT PETITION TO U S SUPREME COURT 7/25/11 COURT DENIED CERT ON 10/31/11 NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED IN SUPPORT OF A SECOND PETITION TO SUPREME COURT ON 11/03/14 COURT DENIED REVIEW <i>Texas v Clear Channel Outdoor Inc - Property Rights Texas Supreme Court</i> THE STATE OF TEXAS APPEALS A DECISION AWARDED COMPENSATION TO A BILLBOARD OWNER HERE THE STATE REQUIRED THE BILLBOARD REMOVED FOR A HIGHWAY EXPANSION PROJECT THE NFIB SMALL BUSINESS LEGAL CENTER FILED TO MAKE CLEAR THAT BILLBOARD OWNERS DESERVE COMPENSATION WHENEVER GOVERNMENT REQUIRES REMOVAL, AND THAT THE COMPENSATION AWARD SHOULD TAKE INTO ACCOUNT THE POTENTIAL REVENUE THAT THE BILLBOARD COULD BRING FOR A PROSPECTIVE BUYER STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 07/25/14 <i>Thyssenkrupp Wauapaca Foundries v DeKeyser - Employment U S Supreme Court - cert petition</i> THIS CASE CONCERNS WHETHER DONNING AND DOFFING IS COMPENSABLE IF THE EMPLOYER ENCOURAGED, BUT DID NOT REQUIRE, ITS IRON FOUNDRY EMPLOYEES TO SHOWER AND CHANGE CLOTHES BEFORE AND AFTER THEIR SHIFTS EMPLOYEES SUED FOR UNPAID OVERTIME, AND THE DISTRICT COURT GRANTED SUMMARY JUDGMENT, CONCLUDING THAT "THE FACT THAT OSHA HAS PROMULGATED A STANDARD FOR [HAZARDOUS MATERIAL] EXPOSURE THAT DOES NOT MANDATE CHANGING CLOTHES AND SHOWERING AFTER WORK REQUIRES THE CONCLUSION THAT SUCH ACTIVITIES ARE NOT REQUIRED BY THE NATURE OF THE WORK" NFIB SMALL BUSINESS LEGAL CENTER FILED AN AMICUS IN SUPPORT OF THE EMPLOYER'S CERT PETITION STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 8/26/14 REVIEW DENIED ON 11/3/14 <i>T-Mobile v City of Roswell - Regulatory U S Supreme Court</i> THE ISSUE IN THE CASE IS WHETHER A LOCAL GOVERNMENTAL AUTHORITY COMPLIES WITH THE REQUIREMENT IN THE TELECOMMUNICATIONS ACT OF 1996 THAT ANY DENIAL OF AN APPLICATION TO INSTALL A WIRELESS COMMUNICATION FACILITY BE "IN WRITING AND SUPPORTED BY SUBSTANTIAL EVIDENC</p>

Return Reference	Explanation	
SUMMARY OF LEGAL CASES FOR 2014 (CONT)		<p>E' IF IT FAILS TO SPECIFY ANY REASONS FOR ITS DENIAL PRIOR TO THE 1996 ACT, LOCAL ZONING AUTHORITIES OFTEN DRAGGED THEIR FEET OR OTHERWISE SOUGHT TO PREVENT TELECOMMUNICATIONS COMPANIES FROM SITING VITAL INFRASTRUCTURE (SUCH AS THE CELL PHONE TOWERS AT ISSUE HERE) IN THEIR COMMUNITIES THE ACT WAS DESIGNED TO FIX THAT PROBLEM BY REQUIRING DENIALS TO BE SUBJECT TO EFFECTIVE JUDICIAL OVERSIGHT STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 7/10/14 United Steel v Sweeney - Labor Indiana State Superior Court NFIB SMALL BUSINESS LEGAL CENTER WAS INSTRUMENTAL IN PUSHING FOR THE PASSAGE OF INDIANA'S RIGHT TO WORK STATUTE IN INDIANA, WHICH GUARANTEES EMPLOYEES THE RIGHT TO DECIDE WHETHER OR NOT THEY WISH TO ASSOCIATE WITH A UNION UNDER THE STATE'S RIGHT TO WORK STATUTE, UNIONS CAN NO LONGER INSIST THAT EMPLOYERS CONDITION JOB OFFERS ON A REQUIREMENT THAT THE EMPLOYEE JOIN THE UNION BUT, SEVERAL UNIONS HAVE FILED LAWSUIT CHALLENGING THE LAW NFIB SMALL BUSINESS LEGAL CENTER JOINED WITH NATIONAL RIGHT TO WORK IN AN AMICUS DEFENDING THE INDIANA RIGHT TO WORK LAW HERE STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 1/10/14 SUPPORTING THE LAW Walston v Boeing - Labor Washington Supreme Court WASHINGTON LAW PROVIDES A FORM OF IMMUNITY FOR EMPLOYERS FOR POTENTIAL LAWSUITS STEMMING FROM WORKPLACE INJURIES UNDER THE STATE'S STATUTORY REGIME, EMPLOYEES MUST PURSUE SUCH CLAIMS THROUGH WORKERS COMPENSATION INSURANCE, AND CAN ONLY ADVANCE A LAWSUIT WHERE THE EMPLOYER INTENTIONALLY CAUSED HIS OR HER INJURIES BUT IN THIS CASE, A FORMER EMPLOYEE SEEKS TO UPSET THIS LONG-SETTLED UNDERSTANDING-ARGUING THAT HE CAN ADVANCE AN ASBESTOS LAWSUIT BECAUSE THE EMPLOYER KNEW THAT THERE WAS A CHANCE THAT, WHEN HE WAS EXPOSED TO CERTAIN CHEMICALS, THE EMPLOYEE MIGHT HAVE SUFFERED INJURIES ON THE MOLECULAR LEVEL NFIB SMALL BUSINESS LEGAL CENTER JOINED WITH OTHER INDUSTRY GROUPS IN REBUFFING THIS THEORY-AS IT WOULD OPEN EMPLOYERS TO A NEW ROUND OF ASBESTOS LAWSUITS STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 1/13/14 Warne v Hall - Legal Reform Colorado Supreme Court THE CASE ARISES OUT OF A LAND USE DISPUTE AND CONCERNS WHETHER COLORADO SHOULD ADOPT THE IQBAL/TWOMBLY PLEADING STANDARD STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED IN SUPPORT OF DEFENDANT ON 12/15/14 Webb v Special Electric - Legal Reform California Supreme Court THE COURT WILL DETERMINE WHETHER A SUPPLIER OF HAZARDOUS RAW MATERIALS TO A MANUFACTURER OF FINISHED PRODUCTS CAN BE FOUND LIABLE ON A FAILURE-TO-WARN THEORY TO A PLAINTIFF EXPOSED WHILE WORKING WITH THE FINISHED PRODUCT THE CASE DIRECTLY IMPLICATES CALIFORNIA'S DEVELOPMENT OF THE SOPHISTICATED USER DOCTRINE, AND PRESENTS THE COURT WITH AN OPPORTUNITY TO DETERMINE WHETHER IT APPLIES TO DISCHARGE ANY DUTY TO WARN WHERE THE USER IS A SOPHISTICATED INTERMEDIATE PURCHASER OF THE PRODUCT, RATHER THAN THE END-USER STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 4/18/14 Westerville, OH v Taylor - Property Rights Ohio Court of Appeals - Tenth district THE CITY OF WESTERVILLE HAS MOVED TO TAKE TAYLOR'S PROPERTY FOR A SELF-DESCRIBED "BEAUTIFICATION" AND "BRANDING" PROJECT TO PROMOTE A NEW IMAGE FOR THE CITY CLAIMING ITS RIGHT TO DO SO UNDER THE POLICE POWER, THE CITY IS TAKING THE MAIN ACCESS POINT TO MR TAYLOR'S BUSINESS AT A MAJOR INTERSECTION AND ELIMINATING ITS ON-STREET SIGNAGE DESPITE TAKING THE OWNER'S PRIVATE PROPERTY IN ORDER TO ELIMINATE THE VISIBILITY OF A BUSINESS FROM THE STREET, THE CITY CONTENDS THAT THE OWNER IS NOT ENTITLED TO ANY COMPENSATION FOR LOSS OF VISIBILITY STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 3/5/14 Wills v RadioShack - Wage and Hour U.S. Court of Appeals for the Second Circuit THE APPEAL CONCERNS THE DEPARTMENT OF LABOR'S DETERMINATION THAT EMPLOYERS WHO PAY BONUS, PREMIUM PAY, OR COMMISSION IN ADDITION TO A FIXED SALARY ARE NOT ENTITLED TO USE THE FLUCTU</p>

Return Reference	Explanation
SUMMARY OF LEGAL CASES FOR 2014 (CONT)	<p>FORM 990, PART III, LINE 4a Young v UPS - Employment U S Supreme Court IN THIS CASE, THE EMPLOYER DENIED A REQUEST FOR A WORK REASSIGNMENT BASED ON A COLLECTIVELY BARGAINED AGREEMENT NFIB SMALL BUSINESS LEGAL CENTER ARGUES THAT ALTHOUGH THE PREGNANCY DISCRIMINATION ACT (PDA) REQUIRES EMPLOYERS TO TREAT WOMEN "AFFECTED BY PREGNANCY, CHILDBIRTH, OR RELATED MEDICAL CONDITIONS" THE SAME IN ALL ASPECTS OF EMPLOYMENT AS OTHER EMPLOYEES, IT STOPS SHORT OF IMPOSING AN AFFIRMATIVE DUTY ON EMPLOYERS TO PROVIDE PREGNANCY-RELATED WORKPLACE ACCOMMODATIONS TO THE EXTENT THAT THEY ARE NOT OFFERED CATEGORICALLY TO ALL OTHER EMPLOYEES STATUS DECIDED NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 10/31/14 ORAL ARGUMENT SET FOR 12/3/14 THE COURT RULED THAT THE PDA IMPOSES AN OBLIGATION ON EMPLOYERS TO GIVE REASONABLE ACCOMMODATIONS TO PREGNANT EMPLOYEES, BUT THAT EMPLOYERS HAVE AN OPPORTUNITY TO OFFER NON-DISCRIMINATORY REASONS FOR WHY THEY DIDN'T OFFER THE ACCOMMODATION Zoeller v United Steel - Labor IN Supreme Court IN THIS CASE A LABOR UNION CHALLENGES THE CONSTITUTIONALITY OF INDIANA'S RIGHT TO WORK LAW THE UNION ARGUES THAT THE RIGHT TO WORK LAW VIOLATES INDIANA'S CONSTITUTIONAL GUARANTEE AGAINST FORCED SERVITUDE ON THE THEORY IT COMPELS UNIONS TO REPRESENT EMPLOYEES WHO ARE NOT PAYING FOR THE REPRESENTATION IN RESPONSE, NFIB SMALL BUSINESS LEGAL CENTER JOINED WITH NATIONAL RIGHT TO WORK IN DEFENDING INDIANA'S RIGHT TO WORK STATUTE WE ARGUED THAT FEDERAL LAW PREEMPTS THE UNION'S ARGUMENTS IN ALLOWING STATES TO ENACT RIGHT TO WORK STATUTES STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 12/13/13 Zucker v U S CPSC - Regulatory Reform U S District of Maryland MR ZUCKER HAS INITIATED THIS LAWSUIT ASKING A FEDERAL COURT FOR DECLARATORY AND INJUNCTIVE RELIEF AGAINST THE U S CONSUMER PROTECTION SAFETY COMMISSION (US CPSC) BECAUSE THE AGENCY IS SEEKING TO HOLD HIM PERSONALLY LIABLE FOR A 54 MILLION DOLLAR RECALL OF A PRODUCT THAT HAD PREVIOUSLY BEEN PRODUCED BY A COMPANY THAT HE HAD FOUNDED THE COMPANY HAS NOW DISSOLVED, AND US CPSC SEEKS TO PIERCE THE CORPORATE VEIL TO HOLD ZUCKER PERSONALLY LIABLE NFIB SMALL BUSINESS LEGAL CENTER FILED A MOTION TO ADOPT THE AMICUS BRIEF OF THE CHAMBER OF COMMERCE IN THIS MATTER, URGING THE COURT TO RULE IN ZUCKER'S FAVOR STATUS PENDING NFIB SMALL BUSINESS LEGAL CENTER AMICUS BRIEF FILED 4/11/14</p>

Return Reference	Explanation
FORM 990 PROVIDED TO GOVERNING BODY	PART VI, SECTION B POLICIES, LINE 11 FOLLOWING AN INDEPENDENT AUDIT OF ITS FINANCIAL STATEMENTS, A DRAFT OF NFIB SMALL BUSINESS LEGAL CENTER'S FORM 990 IS PREPARED THIS FORM 990 IS REVIEWED INTERNALLY BY NFIB'S TAX ACCOUNTANT, CONTROLLER/TREASURER, AND SVP/CFO ANY QUESTIONS ARISING FROM THE INITIAL REVIEW ARE ADDRESSED TO ENSURE THE RETURN IS COMPLETE AND ACCURATE ANY NECESSARY CHANGES/CORRECTIONS ARE MADE ON THE FORM 990 AND THE RETURN AGAIN GOES THROUGH NFIB SMALL BUSINESS LEGAL CENTER'S INTERNAL REVIEW PROCESS UPON APPROVAL OF THE SVP/CFO, THE RETURN IS REVIEWED BY THE CHAIR OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS THE FINAL RETURN IS THEN FILED WITH THE INTERNAL REVENUE SERVICE

Return Reference	Explanation
WRITTEN CONFLICT OF INTEREST POLICY	PART VI, SECTION B POLICIES, LINE 12 EVERY BOARD MEMBER, OFFICER, AND KEY EMPLOYEE OF NFIB SMALL BUSINESS LEGAL CENTER IS REQUIRED TO DISCLOSE ANY ACTUAL OR POTENTIAL CONFLICTS OF INTEREST ON AN ANNUAL BASIS

Return Reference	Explanation
PROCESS OF DETERMINING COMPENSATION FOR OFFICERS AND OTHER KEY EMPLOYEES	PART VI, SECTION B POLICIES, LINE 15 THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS OF NFIB IS RESPONSIBLE FOR DETERMINING COMPENSATION FOR THE CEO, CFO, SECRETARY AND SVPS OF THE ORGANIZATION THE TREASURER'S AND EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED AND SET BY THE CEO IN NOVEMBER 2014, AN OUTSIDE COMPENSATION CONSULTING FIRM WAS ENGAGED TO PROVIDE EXPERT ANALYSES REGARDING THE REASONABLENESS OF THE TOTAL COMPENSATION PACKAGE FOR THE EXECUTIVES OF NFIB AND ITS AFFILIATED ORGANIZATIONS THE 2014-2015 RESULTS ALONG WITH AN IRC 4958 OPINION LETTER WERE PROVIDED TO THE CHAIRMAN OF THE BOARD FOR THE EXECUTIVE COMMITTEE AT THE FEBRUARY 2015 MEETING THE COMMITTEE RELIES ON THIS INDEPENDENT REVIEW TO ENSURE THAT REASONABLE COMPENSATION IS PAID TO THE CEO, CFO, SECRETARY AND SVPS THE COMMITTEE'S PHILOSOPHY IS TO ENSURE THAT THE COMPENSATION FOR THESE POSITIONS RELATIVE TO MARKET COMPARISONS IS COMPETITIVE IN ORDER TO ATTRACT, RETAIN AND MOTIVATE QUALIFIED EMPLOYEES WHILE NOT BEING AT THE TOP OF THE RANGE THE COMMITTEE SETS THE COMPENSATION FOR THE CEO, CFO, SECRETARY AND SVPS EACH YEAR DURING THEIR MEETING WHICH IS TYPICALLY HELD IN FEBRUARY MINUTES FROM THESE ANNUAL MEETINGS ARE TAKEN BY THE CORPORATE SECRETARY DURING THE MEETING WHEN THE MINUTES ARE REVIEWED AND APPROVED, THEY ARE RETAINED WITH ALL OTHER CORPORATE RECORDS

Return Reference	Explanation
DOCUMENTS AVAILABLE TO THE PUBLIC	PART VI, SECTION C DISCLOSURE, LINE 19 IT IS NFIB SMALL BUSINESS LEGAL CENTER'S ("THE CENTER") POLICY TO MAKE AVAILABLE FOR PUBLIC INSPECTION, UPON REQUEST, EITHER WRITTEN OR IN PERSON, ITS EXEMPTION APPLICATION, SUPPORTING DOCUMENTS AND ANY LETTER OR DOCUMENT ISSUED BY THE IRS CONCERNING THE APPLICATION THE CENTER ALSO MAKES AVAILABLE FOR PUBLIC INSPECTION AND COPYING, UPON REQUEST, EITHER WRITTEN OR IN PERSON, ITS FEDERAL FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX THE FORM 990 IS AVAILABLE FOR A THREE-YEAR PERIOD BEGINNING WITH THE DUE DATE OF THE RETURN (INCLUDING ANY EXTENSION OF TIME FOR FILING) THE FOUNDATION'S CONFLICT OF INTEREST POLICY IS ALSO AVAILABLE TO THE PUBLIC UPON REQUEST, EITHER WRITTEN OR IN PERSON

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2014

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.**

Department of the Treasury
Internal Revenue Service

Name of the organization
NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number
62-1570449

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on 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

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on 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?	
						Yes	No
(1) NATIONAL FEDERATION OF INDEPENDENT BUS 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 94-0707299	MEM REPRESENT	CA	501(C)(6)		NA		No
(2) NFIB RESEARCH FOUNDATION 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 04-3592337	RESEARCH	TN	501(C)(3)	11a-Type I	NFIB	Yes	
(3) NFIB YOUNG ENTREPRENEUR FOUNDATION 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 62-1557196	EDUCATION	TN	501(C)(3)	11a-Type I	NFIB	Yes	
(4) NFIB SAVE AMERICAS FREE ENTERPRISE TRUST 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 94-2532364	PAC	CA	527		NFIB	Yes	
(5) NFIB THE VOICE OF FREE ENTERPRISE INC 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 27-3615830	SOC WELFARE	TN	501(C)(4)		NFIB	Yes	

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on 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 allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on 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?	
								Yes	No
(1) NFIB MEMBER SERVICES CORPORATION 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 372143682 94-2899404	MEMBER BENEFI	CA	NA	C				Yes	

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on 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)

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f		
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m	Yes	
1n	Yes	
1o	Yes	
1p	Yes	
1q	Yes	
1r	Yes	
1s		No

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) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NFIB THE VOICE OF FREE ENTERPRISE INC	LINE	405,422	FMV
(2) NATIONAL FEDERATION OF INDEPENDENT BUSINESS	LINE	118,071	FMV
(3) NATIONAL FEDERATION OF INDEPENDENT BUSINESS	LINE	253,468	FMV

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on 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 sections 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
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference**Explanation**