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Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2013

Open to Public Inspection

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.
 Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NFIB SMALL BUSINESS LEGAL CENTER 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 \$ 948,744
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 2013 (Part V, line 2a)	5		5		
6	Total number of volunteers (estimate if necessary)	6		19		
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a		0		
b	Net unrelated business taxable income from Form 990-T, line 34	7b		0		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year		Current Year		
	9 Program service revenue (Part VIII, line 2g)	2,080,333		948,363		
	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)	359		381		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0		0		
			2,080,692		948,744	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0		0		
	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)	617,955		616,148		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	37,249		19,898		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 239,591					
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,455,103		411,733		
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,110,307		1,047,779			
19 Revenue less expenses Subtract line 18 from line 12	-29,615		-99,035			
Net Assets or Fund Balances			Beginning of Current Year		End of Year	
	20 Total assets (Part X, line 16)	394,797		296,473		
	21 Total liabilities (Part X, line 26)	100,964		101,675		
22 Net assets or fund balances Subtract line 21 from line 20	293,833		194,798			

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	2014-05-15 Date
	JEFF SMITH TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ KPMG LLP				Firm's EIN ▶
	Firm's address ▶ 401 Commerce Street Suite 1000 Nashville, TN 37219				Phone no (615) 244-1602

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

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 \$ 766,517 including grants of \$ 0) (Revenue \$ 0)
SEE SCHEDULE O FOR SUMMARY OF 2013 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 766,517

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 (see instructions)</i> <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 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 individuals in the United States 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) and 501(c)(4) 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 so, 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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (15); 1b Enter the number of voting members included in line 1a, above, who are independent (14); 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.)

Table with 3 columns: Question, Yes, No. Rows include: 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); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (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); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (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

Table with 2 columns: Question, Answer. Rows include: 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: [] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: 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 34,266	203	
(2) A JUNE LENNON DIRECTOR	1 0 1 0	X						0 22,000	135	
(3) THOMAS MICHAEL NOBIS DIRECTOR	1 0 1 0	X						0 22,734	203	
(4) MARIA COAKLEY DAVID DIRECTOR	1 0 1 0	X						0 22,000	203	
(5) NEVIN GROCE DIRECTOR	1 0 1 0	X						0 22,000	203	
(6) BETTY NEIGHBORS DIRECTOR	1 0 1 0	X						0 17,693	203	
(7) KURT SUMMERS DIRECTOR	1 0 1 0	X						0 22,266	203	
(8) JAMES HERR DIRECTOR	1 0 1 0	X						0 17,466	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 16,200	203	
(11) JEFF READY DIRECTOR	1 0 1 0	X						0 17,200	203	
(12) JOSE VILLA DIRECTOR	1 0 1 0	X						0 17,200	203	
(13) SHERRY WUEBBEN DIRECTOR	1 0 1 0	X						0 18,135	203	
(14) TOM BRYCE DIRECTOR	1 0 1 0	X						0 17,200	203	
(15) DONALD A DANNER PRESIDENT/CEO	1 0 39 0	X		X				0 905,677	32,353	
(16) MARY BLASINSKY SVP/SECRETARY	1 0 39 0			X				0 475,749	35,390	
(17) TAMMY S BOEHMS SVP/CFO	1 0 39 0			X				0 795,793	24,008	

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			
(18) JEFF SMITH TREASURER	1 0 39 0			X				0	191,844	28,177
(19) SUSAN M ECKERLY SVP	1 0 39 0			X				0	347,953	31,663
(20) KAREN R HARNED EXECUTIVE DIRECTOR	40 0 0 0			X				229,020	0	20,992
(21) BETH MILITO SENIOR EXECUTIVE COUNSEL	40 0 0 0					X		182,591	0	6,522
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								411,611	3,000,576	181,879

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	422,922				
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	525,441				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f	948,363				
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)	381			381	
	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	0		
Miscellaneous Revenue	Business Code					
11a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d	0					
12 Total revenue. See Instructions	948,744	0	0	381		

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 governments and organizations in the United States. See Part IV, line 21	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. 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	250,012	250,012		
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	264,150	264,150		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	75,917	75,917		
10	Payroll taxes	26,069	26,069		
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	76,171	69,248		6,923
c	Accounting	12,150		12,150	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	19,898			19,898
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)	104,643	15,319		89,324
12	Advertising and promotion	10,000	10,000		
13	Office expenses	176,899	35,557	17,896	123,446
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	27,940	17,434	10,506	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	3,930	2,810	1,120	
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	1,047,779	766,516	41,672	239,591
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	375,664	2	252,466
	3 Pledges and grants receivable, net	15,030	3	36,335
	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	0	9	451
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D			
	b Less accumulated depreciation		10c	
	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	4,103	15	7,221
16 Total assets. Add lines 1 through 15 (must equal line 34)	394,797	16	296,473	
Liabilities	17 Accounts payable and accrued expenses	70,211	17	46,891
	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	30,753	25	54,784
	26 Total liabilities. Add lines 17 through 25	100,964	26	101,675
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	293,833	27	194,798
	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	293,833	33	194,798	
34 Total liabilities and net assets/fund balances	394,797	34	296,473	

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	948,744
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,047,779
3	Revenue less expenses Subtract line 2 from line 1	3	-99,035
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	293,833
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	194,798

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

OMB No 1545-0047

2013

Open to Public Inspection

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.** ▶ **See separate instructions.**
▶ **Information about Schedule A (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 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 that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		No
11g(ii)		No
11g(iii)		No

h 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 in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A) NFIB INC	940707299	0	Yes						0
Total									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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV)						
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 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 2013 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2013. 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 <input type="checkbox"/>		
b 33 1/3% support test—2012. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
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 <input type="checkbox"/>		

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.)						
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 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2013.** 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—2012.** 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

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. See separate instructions. 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 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Form for Part II Conservation Easements. Includes checkboxes for various purposes (land for public use, natural habitat, open space, historic structure), a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and a table for revenues and assets.

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

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

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

- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages in lines 2a, 2b, and 2c should equal 100%

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				

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	23,618
VACATION ACCRUAL	23,626
PAYROLL TAX LIABILITY	7,540
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	54,784

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	961,563
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b	12,819	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	12,819
3	Subtract line 2e from line 1		3	948,744
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	948,744

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	1,060,599
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	12,819	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	12,819
3	Subtract line 2e from line 1		3	1,047,780
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	1,047,780

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
SCCHEDULE 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 MATERIAL UNRELATED BUSINESS INCOME TAX LIABILITY FOR THE THE YEARS ENDED DECEMBER 31, 2013 AND 2012, NOR DID THE LEGAL CENTER HAVE ANY SIGNIFICANT UNCERTAIN TAX POSITIONS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2013

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. See separate instructions.

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... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

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. Includes row for NATIONAL CAPITAL TELESERVICES LLC.

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 operates gaming activities _____

a Is the organization licensed to operate 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 _____

Does the organization operate 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 activity operated 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 complete this part to provide any additional information (see instructions).

Return Reference	Explanation
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Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2013

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. ▶ See separate instructions.**

▶ **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) and 501(c)(4) organizations only 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		No
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 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)	537,696	212,180	155,801	12,141	20,212	938,030	0
(2) MARY BLASINSKY SVP/SECRETARY	(i)	0	0	0	0	0	0	0
	(ii)	224,816	89,160	161,773	15,156	20,234	511,139	0
(3) TAMMY S BOEHMS SVP/CFO	(i)	0	0	0	0	0	0	0
	(ii)	294,066	115,304	386,423	11,651	12,357	819,801	0
(4) JEFF SMITH TREASURER	(i)	0	0	0	0	0	0	0
	(ii)	158,992	31,000	1,852	9,426	18,751	220,021	0
(5) SUSAN M ECKERLY SVP	(i)	0	0	0	0	0	0	0
	(ii)	246,408	97,628	3,917	11,371	20,292	379,616	0
(6) KAREN R HARNED EXECUTIVE DIRECTOR	(i)	197,796	29,664	1,560	6,580	14,412	250,012	0
	(ii)	0	0	0	0	0	0	0
(7) BETH MILITO SENIOR EXECUTIVE COUNSEL	(i)	165,192	15,761	1,638	6,382	140	189,113	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
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
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 CEO/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 CEO/EXECUTIVE DIRECTOR'S COMPENSATION
SCHEDULE J, LINE 4B	THE NATIONAL FEDERATION OF INDEPENDENT BUSINESS, INC PROVIDES SUPPLEMENTAL EXECUTIVE RETIREMENT PLANS (SERPS) THESE NONQUALIFIED PLANS COVER CERTAIN KEY MANAGEMENT AND EXECUTIVE PERSONNEL PARTICIPATION IN ALL SERPS HAS BEEN FROZEN AND FUTURE BENEFIT ACCRUALS FOR THE PLANS HAVE CEASED
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 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.**

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization
NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

Return Reference	Explanation
FORM 990, PART I, LINE 6	IN 2013, THE NFIB SMALL BUSINESS LEGAL CENTER USED THE SERVICES OF NINETEEN VOLUNTEERS THE LEGAL CENTER HAS A THIRTEEN MEMBER ADVISORY BOARD CONSISTING OF PRO BONO ATTORNEY'S ADVISING THE LEGAL CENTER OF WHICH CASES TO GET INVOLVED IN HELPING SMALL BUSINESSES THE LEGAL CENTER ALSO HAD SIX PRO BONO ATTORNEY'S WRITE LEGAL BRIEFS FOR THE CENTER

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>62-64 MAIN STREET V CITY OF HACKENSACK - PROPERTY RIGHTS NEW JERSEY SUPREME COURT - PETITION FOR REVIEW SEVERAL YEARS AGO THE NEW JERSEY SUPREME COURT RULED THAT LOCAL OFFICIALS MUST HAVE EVIDENCE OF BLIGHT BEFORE THEY CAN EXERCISE THE POWER OF EMINENT DOMAIN FOR REDEVELOPMENT PURPOSES PREVIOUSLY IT WAS COMMON PRACTICE FOR MUNICIPALITIES TO SIMPLY DECLARE A PARCEL BLIGHTED WITHOUT SUBSTANTIATING THE CLASSIFICATION IN A CASE INVOLVING HACKENSACK, NJ, AN APPEALS COURT UPHELD THE HIGHER STANDARD THE TOWN IS NOW ASKING THE COURT TO OVERTURN THE LOWER COURT DECISION, ARGUING THAT ITS OWN DEFINITION OF BLIGHT SHOULD BE SUFFICIENT STATUS PENDING BRIEF FILED 12/16/13 AMERICAN CHEMISTRY COUNCIL, ET AL V EPA - CHALLENGE TO GREENHOUSE GAS RULES U S SUPREME COURT - CERT PETITION IN DECEMBER OF 2009, THE EPA ISSUED A FINDING THAT CERTAIN GREENHOUSE GASES (GHG) THREATEN PUBLIC HEALTH AND WELFARE AND THEREFORE, UNDER THE CLEAN AIR ACT (CAA), MUST BE REGULATED BY THE EPA NFIB JOINED WITH OTHER CONCERNED BUSINESS GROUPS AND ORGANIZATIONS TO SUE EPA OVER GHG RULES THE FEDERAL COURT OF APPEALS DISMISSED THE LAWSUIT NFIB'S CERT PETITION ARGUES THAT THE EPA HAS MISINTERPRETED THE CLEAN AIR ACT IN ORDER TO JUSTIFY ITS POLICIES AND, EFFECTIVELY REWRITE KEY PROVISIONS STATUS PENDING CERT PETITION FILED 4/18/13 AMERICAN INDEPENDENCE MINES V U S DEPARTMENT OF AGRICULTURE - ENVIRONMENT U S SUPREME COURT - CERT PETITION PLAINTIFFS CHALLENGED USDA'S NEPA ASSESSMENT ON A MOTOR VEHICLE RULE ISSUED BY THE AGENCY THE DISTRICT COURT DISMISSED THE CASE FOR LACK OF PRUDENTIAL STANDING UNDER NINTH CIRCUIT PRECEDENT HOLDING THAT "PURELY" ECONOMIC INTERESTS ARE LEGALLY INSUFFICIENT TO CONFER PRUDENTIAL STANDING IN THE NEPA IN DISTRICT COURT PETITIONERS ARGUE THAT EXCLUDING THOSE SEEKING TO PROTECT ECONOMIC INTERESTS FROM CHALLENGING AN AGENCY'S COMPLIANCE WITH THE NEPA SHARPLY CONFLICTS WITH DECISIONS OF THE SUPREME COURT AND THE EIGHTH CIRCUIT ON AN IMPORTANT, RECURRING ISSUE OF FEDERAL LAW STATUS DECIDED AMICUS BRIEF FILED 2/26/13 COURT DENIED REVIEW AMERICAN TRUCKING ASSOC V PORT OF LOS ANGELES - REGULATORY AND COMMERCE U S SUPREME COURT THE CASE WILL DETERMINE WHETHER THE PORT AUTHORITY OF LOS ANGELES IS VIOLATING THE FEDERAL AVIATION ADMINISTRATION AUTHORIZATION ACT (FAAAA) BY IMPOSING RULES AND CONDITIONS UPON TRUCKS ENTERING THE PORT OF LOS ANGELES NFIB'S BRIEF ARGUES THAT THE PORT OF LOS ANGELES' RULES REDUCE THE BUSINESS OPPORTUNITIES OF MOTOR CARRIERS AND VIOLATE THE COMMERCE CLAUSE STATUS DECIDED AMICUS BRIEF FILED 2/25/13 ORAL ARGUMENT HELD 4/16/13 COURT RULED IN FAVOR OF ATA 6/13/13 ARIZONA V HON WARREN J ROSE - LEGAL REFORM THE PEOPLE OF ARIZONA PASSED AN INITIATIVE GIVING CRIME VICTIMS A CONSTITUTIONAL RIGHT TO REFUSE INTERVIEWS AND DEPOSITIONS, FROM THOSE ACCUSED OF PERPETRATING A CRIME THOUGH THE CONSTITUTIONAL PROVISION STATES THAT THIS PROTECTION APPLIES TO ALL CRIME VICTIMS IN ARIZONA, THE LEGISLATURE HAS ENACTED A STATUTE PURPORTING TO EXCLUDE BUSINESS OWNERS FROM THESE PROTECTIONS ACCORDINGLY, THE NFIB SMALL BUSINESS LEGAL CENTER FILED IN THIS CASE TO MAKE CLEAR THAT THE LEGISLATURE CANNOT TAKE AWAY A BUSINESS' CONSTITUTIONAL RIGHTS THROUGH LEGISLATION STATUS PENDING AMICUS BRIEF FILED 10/09/13 ARKANSAS FISH & GAME COMMISSION V U S - PROPERTY RIGHTS U S COURT OF APPEALS FOR THE FEDERAL CIRCUIT IN 2012, THE U S SUPREME COURT RULED THAT THE COMMISSION MIGHT BE ENTITLED TO COMPENSATION UNDER THE FIFTH AMENDMENT FOR DAMAGES CAUSED TO THEIR PROPERTY AS THE RESULT OF INTERMITTENT GOVERNMENT-INDUCED FLOODING HISTORICALLY, PROPERTY OWNERS FACE SIGNIFICANT LEGAL HURDLES WHEN SEEKING COMPENSATION FOR PROPERTY DAMAGE CAUSED BY SHORT-TERM GOVERNMENT POLICIES AND PROJECTS THE CASE WAS REMANDED TO THE U S COURT OF APPEALS FOR A DETERMINATION AS TO WHETHER COMPENSATION IS DUE IN THE FEDERAL COURT OF APPEALS, THE COURT RULED IN FAVOR OF THE STATE OF ARKANSAS, WHICH HAD BROUGHT ITS SUIT AGAINST THE FEDERAL GOVERNMENT IN ITS CAPACITY AS A PRIVATE PROPERTY OWNER THE DECISION WILL MAKE IT EASIER FOR LANDOWNERS TO OBTAIN COMPENSATION WHEN GOVERNMENT CAUSES DAMAGE TO THEIR LAND STATUS DECIDED AMICUS BRIEF FILED ON 4/1/13 COURT RULED IN FAVOR OF THE PROPERTY OWNER ON 12/04/13 BANNER HEALTH SYSTEMS V NLRB D C COURT OF APPEALS THE BOARD RULED THAT THE EMPLOYER VIOLATED EMPLOYEES' SECTION 7 RIGHTS TO ENGAGE IN CONCERTED ACTIVITY BY REQUESTING THE EMPLOYEES NOT DISCUSS AN ONGOING INVESTIGATION OF EMPLOYEE MISCONDUCT MEMBER HAYES DISSENTED STATUS PENDING AMICUS BRIEF FILED 1/14/13 BECERA V FRED MEYER - EMPLOYMENT WASHINGTON SUPREME COURT FRED MEYER AND EXPERT JANITORIAL ARE SEEKING REVIEW BY THE WASHINGTON SUPREME COURT IN A CASE INVOLVING THEIR CONTRACTS WITH THIRD PARTY JANITORIAL FIRMS FOR CLEANING FRED MEYER STORES A HANDFUL OF JANITORS SUED THEIR JANITORIAL EMPLOYERS AS WELL AS FRED MEYER AND EXPERT ALLEGING MINIMUM WAGE, OVERTIME, AND MEAL AND REST BREAK VIOLATIONS THE SUPER!</p>

Return Reference	Explanation	
	FORM 990, PART III, LINE 4a	<p>OR COURT AGREED, DISMISSING FRED MEYER AND EXPERT HOWEVER, USING A VERY COMPLICATED AND NOVEL LEGAL ANALYSIS, THE COURT OF APPEALS REVERSED, HOLDING THAT FRED MEYER AND EXPERT WERE JOINT EMPLOYERS OF THE JANITORS BECAUSE OF THE DEGREE OF SUPERVISION AND CONTROL THE COURT THOUGHT FRED MEYER AND EXPERT HAD OVER THE JANITORS' WORK STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF PETITION ON 12/13/13 BETTIE PAGE CLOTHING V NLRB - CHALLENGE TO NLRB SOCIAL MEDIA POLICY U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT IN APRIL 2013, THE NATIONAL LABOR RELATIONS BOARD HELD THAT THE BETTIE PAGE CLOTHING COMPANY UNLAWFULLY FIRED EMPLOYEES WHO USED FACEBOOK TO DISCUSS COMPLAINTS ABOUT THEIR SUPERVISOR'S CONDUCT AND OTHER WORK-RELATED CONCERNS, REJECTING THE EMPLOYER'S CLAIM IT WAS TRICKED INTO FIRING THE WORKERS STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF EMPLOYER ON 10/11/13 BLUFORD V SAFEWAY STORES, INC - WAGE AND HOUR CALIFORNIA SUPREME COURT NFIB FILED AN AMICUS BRIEF ENCORAGING THE COURT TO REVIEW A DECISION REGARDING THE METHOD IN WHICH AN EMPLOYER CALCULATES PIECE RATE COMPENSATION STATUS DECIDED AMICUS BRIEF FILED 7/31/13 COURT DENIED REVIEW BOSTIC V GEORGIA PACIFIC - LEGAL REFORM TEXAS SUPREME COURT IN THIS CASE, PLAINTIFFS ARE ATTEMPTING TO UNDERCUT AN EARLIER RULING THAT REJECTED TESTIMONY BY ASBESTOS PLAINTIFFS' EXPERTS WHO OPINE THAT ANY EXPOSURE TO ASBESTOS NO MATTER HOW SMALL IS A SUBSTANTIAL CONTRIBUTING FACTOR TO A PLAINTIFF'S HARM IT IS THIS THEORY THAT IS THE PATH FOR PLAINTIFFS' LAWYERS TO SUE EVEN THE MOST REMOTE DEFENDANTS BECAUSE THE THEORY EQUATES ANY EXPOSURE WITH CAUSATION STATUS PENDING AMICUS BRIEF FILED 8/19/13 BRANDT V UNITED STATES - PROPERTY RIGHTS U.S. SUPREME COURT NFIB'S BRIEF ARGUES THAT THE GOVERNMENT CANNOT ESTABLISH A RECREATIONAL TRAIL WITHOUT FIRST PAYING THE OWNER JUST COMPENSATION AS REQUIRED BY THE TAKINGS CLAUSE OF THE U.S. CONSTITUTION MARVIN BRANDT ACQUIRED LAND IN WYOMING THAT CAME WITH PRE-EXISTING RAILROAD EASEMENTS AFTER THE OWNER OF THE EASEMENT ABANDONED ALL CLAIMS TO IT, THE US GOVERNMENT SUED FOR TITLE TO THE FORMER EASEMENT LAND ON THE THEORY THAT THE GOVERNMENT RETAINED A RESIDUAL CLAIM TO IT AFTER THE RAILROAD ABANDONED IT BRANDT ARGUED THAT THE GOVERNMENT HAD NO SUCH RIGHT AND THAT TAKING HIS LAND REQUIRED JUST COMPENSATION UNDER THE FIFTH AMENDMENT'S TAKINGS CLAUSE STATUS PENDING AMICUS BRIEF FILED 11/22/13 ORAL ARGUMENT SET FOR 1/14/14 CENTER FOR ENVIRONMENTAL HEALTH V A BABY INC - LEGAL REFORM CALIFORNIA SUPERIOR COURT, ALAMEDA COUNTY IN THIS CASE AN ENVIRONMENTAL ORGANIZATION SUED A BUSINESS FOR ALLEGED VIOLATIONS OF PROPOSITION 65, WHICH REQUIRES PERSONS DOING BUSINESS IN CALIFORNIA TO POST WARNINGS WHEN CONSUMERS MAY COME IN CONTACT WITH CHEMICALS KNOWN TO THE STATE TO CAUSE CANCER BUT, THE PLAINTIFFS HAVE USED THIS LAWSUIT IN ORDER TO FORCE THE BUSINESS TO STOP USING CHEMICALS THAT ARE PERFECTLY LEGAL AND IN NO WAY GOVERNED BY PROPOSITION 65'S REGIME WE JOINED WITH THE AMERICAN CHEMISTRY COUNCIL IN ARGUING THAT PLAINTIFFS SHOULD NOT BE ALLOWED TO COERCE BUSINESSES INTO CHANGING LAWFUL BUSINESS PRACTICES, AND THAT IT IS LAWSUIT ABUSE TO ALLOW A PLAINTIFF TO WIELD PROPOSITION 65 SO AS TO FORCE CONCESSIONS UNRELATED TO THAT ACT STATUS DECIDED AMICUS BRIEF FILED 12/10/13 AMICUS REJECTED 12/12/13</p>

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FORM 990, PART III, LINE 4a		<p>CHESSON V MONTGOMERY MUTUAL INSUR CO - LEGAL REFORM MARYLAND COURT OF APPEALS VICTORY! THIS CASE INVOLVES THE STRENGTH OF THE FRYE STANDARD IN MARYLAND AND WILL SHAPE THE ADMISSIBILITY OF SCIENTIFIC EVIDENCE IN MARYLAND'S COURTS THE PLAINTIFFS' EXPERT CONCOCTED A HIGHLY SPECULATIVE APPROACH TO IDENTIFYING MOLD-RELATED DISEASE THE TRIAL COURT ALLOWED THE TESTIMONY AND THE APPELLATE COURT REVERSED STATUS DECIDED AMICUS BRIEF FILED 5/10/13 COURT RULED IN FAVOR OF THE DEFENDANT ON 9/25/13 CINTAS V EEOC - EMPLOYMENT DISCRIMINATION U S SUPREME COURT THE SUPREME COURT WILL REVIEW A SIXTH CIRCUIT DECISION HOLDING THAT THE EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) CAN PURSUE A PATTERN-OR-PRACTICE CLAIM UNDER SECTION 706 OF TITLE VII OF THE CIVIL RIGHTS ACT OF 1964 (TITLE VII) STATUS DECIDED AMICUS BRIEF FILED 6/12/13 COURT DENIED CERT ON 10/7/13 CITY OF ARLINGTON, TEXAS V FCC - REGULATORY U S SUPREME COURT THE COURT HAS BEEN ASKED TO DECIDE WHETHER, CONTRARY TO THE DECISIONS OF AT LEAST TWO OTHER CIRCUITS, A COURT SHOULD APPLY CHEVRON TO REVIEW AN AGENCY'S DETERMINATION OF ITS OWN JURISDICTION STATUS DECIDED AMICUS BRIEF FILED 11/26/12 ORAL ARGUMENT SET FOR 1/16/13 COURT RULED IN FAVOR OF FCC INTERPRETATION CLAIR V MON SANTO - PRODUCT LIABILITY MISSOURI SUPREME COURT - PETITION FOR REVIEW THE MISSOURI COURT OF APPEALS ISSUED A DECISION THAT IMPOSED A BROAD DUTY ON PRODUCT MANUFACTURERS TO PREVENT THIRD PARTIES FROM MISUSING OR IMPROPERLY DISPOSING THEIR PRODUCTS THE PLAINTIFFS CLAIM THEY DEVELOPED NON-HODGKIN'S LYMPHOMA FROM PCBs THAT ENTERED THE ENVIRONMENT FROM THE IMPROPER DISPOSAL OF PRODUCTS CONTAINING PCBs A DECISION IMPOSING LIABILITY WOULD MAKE THE MANUFACTURER AN INSURER OF ITS PRODUCTS FOR ALL PLACES, TIMES, AND CONDITIONS, AND CREATE A "LIMITLESS POOL OF PLAINTIFFS " STATUS DECIDED AMICUS BRIEF FILED 9/6/13 COURT DENIED REVIEW ON 11/27/13 COATES V FALLIN - SUPPORTING WORKERS' COMPENSATION REFORMS OKLAHOMA SUPREME COURT VICTORY! NFIB FILED AN AMICUS BRIEF IN A LAWSUIT CHALLENGING A NEW STATE LAW THAT FIXED OKLAHOMA'S BROKEN WORKERS' COMPENSATION SYSTEM THE COURT IS BEING ASKED TO UPHOLD A 2013 REFORM LAW, WHICH REPLACED OKLAHOMA'S ADVERSARIAL COURT-BASED SYSTEM WITH AN ADMINISTRATIVE SYSTEM THAT'S EASIER FOR BOTH SIDES TO NAVIGATE STATUS DECIDED AMICUS BRIEF FILED ON 11/7/13 DECIDED 12/16/13 COLEMAN V SOCCER ASSOCIATION OF MARYLAND - DEFENDING CONTRIBUTORY NEGLIGENCE MARYLAND COURT OF APPEALS VICTORY! THE PLAINTIFF, A VOLUNTEER SOCCER COACH IN COLUMBIA, MD, WAS HORSING AROUND AND JUMPED UP TO HANG ONTO THE CROSSBAR OF A SOCCER GOAL THE GOAL TIPPED OVER AND INJURED HIM THE JURY FOUND THAT HE WAS AT LEAST PARTIALLY RESPONSIBLE FOR HIS OWN HARM, BARRING HIM FROM ANY RECOVERY UNDER MD LAW FOR YEARS, PLAINTIFFS HAVE TRIED UNSUCCESSFULLY TO GET THE LEGISLATURE TO MOVE TO A COMPARATIVE FAULT SYSTEM, SO NOW THEY ARE TURNING FOR THE COURT TO GET A CHANGE IN THE LAW MARYLAND IS ONE OF A HANDFUL OF STATES THAT STILL PERMIT CONTRIBUTORY NEGLIGENCE AS A COMPLETE BARTO A PLAINTIFF'S RECOVERY STATUS DECIDED AMICUS BRIEF FILED IN SUPPORT OF DEFENDANT 7/10/12 COURT RETAINED CONTRIBUTORY NEGLIGENCE STANDARD IN A DECISION ISSUED 7/9/13 COMER V MURPHY OIL USA (2010) - LIABILITY FOR GREENHOUSE GAS EMISSIONS & COMER V MURPHY OIL USA II (2012) U S COURT OF APPEALS FOR THE FIFTH CIRCUIT MISSISSIPPI RESIDENT NED COMER IS THE LEAD PLAINTIFF IN THIS CLASS-ACTION LAWSUIT DEMANDING MAJOR DAMAGE PAYMENTS FROM A HOST OF ENERGY COMPANIES ON THE THEORY THAT THE COMPANIES' CARBON EMISSIONS CONTRIBUTED TO GLOBAL WARMING, WHICH IN TURN SUPPOSEDLY CAUSED A STRENGTHENING OF HURRICANE KATRINA, WHICH DAMAGED THEIR PROPERTIES IN 2005 THE DISTRICT COURT DISMISSED THE SUIT STATUS PENDING AMICUS BRIEF FILED 5/7/10 THE APPEAL IS DISMISSED BECAUSE ANOTHER JUDGE RECUSED HIMSELF, DEPRIVING THE ENBANC COURT OF THE QUORUM TO HEAR THE CASE CASE PRESENTED TO THE 5TH CIRCUIT AGAIN IN 2012 AMICUS BRIEF FILED 9/29/12 CORTEZ V NACCO - WORKERS' COMPENSATION OREGON SUPREME COURT THE OREGON COURT OF APPEALS RULED THAT WORKERS' COMP NEED NOT BE THE "EXCLUSIVE REMEDY" FOR INJURED WORKERS THE RULING SIGNIFICANTLY UNDERCUT LIABILITY PROTECTIONS FROM LLC OWNERS AND MEMBERS NACCO PETITIONED THE OREGON SUPREME COURT FOR REVIEW OF THE CASE NFIB SUPPORTED THE PETITIONERS AT BOTH THE CERT AND MERITS STAGES STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF PETITION FOR REVIEW ON 8/3/12 AMICUS BRIEF FILED ON THE MERITS ON 2/5/13 CULLUM V WALMART - LEGAL REFORM TENNESSEE SUPREME COURT THE CASE CONCERNS A WOMAN INJURED IN THE PARKING LOT OF A WALMART THE WOMAN WAS STRUCK BY A CAR DRIVEN BY ANOTHER CUSTOMER WHO'D BEEN KICKED OUT OF THE DISCOUNT STORE MINUTES EARLIER, ALLEGEDLY FOR BEING BELLIGERENTLY DRUNK THE INJURED WOMAN FILED A NEGLIGENCE SUIT AGAINST THE WOMAN WHO STRUCK HER AS WELL AS WALMART, RAISING QUESTIONS ABOUT WHETHER THE RETAILER DID ENOUGH TO PROTECT ITS CUSTOMERS THE TRIAL COURT DISMIS</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p> SED THE CASE, BUT THE COURT OF APPEALS SAID THE STORE SHOULD HAVE DONE MORE TO KEEP ITS OT HER CUSTOMERS FROM HARM STATUS DECIDED AMICUS BRIEF FILED IN SUPPORT OF DEFENDANT 7/22/ 13 COURT RULED IN FAVOR OF PLAINTIFF 12/19/13 DEFENDERS OF WILDLIFE V EPA - LEGAL REFOR M D C CIRCUIT COURT OF APPEAL IN RECENT YEARS ENVIRONMENTAL GROUPS HAVE INCREASINGLY SOUG HT TO INFLUENCE PUBLIC POLICY BY BRINGING LAWSUITS AGAINST FEDERAL AGENCIES AND THEN OFFER ING SETTLEMENT AGREEMENTS THESE "SUE-AND-SETTLE" TACTICS ARE CONCERNING BECAUSE IT ALLOWS IDEOLOGICALLY DRIVEN ORGANIZATIONS TO HOLD PRIVATE NEGOTIATIONS WITH FEDERAL AGENCIES AND TO THEN INFLUENCE PUBLIC POLICY DECISIONS THIS ISSUE IS OF CONCERN TO SMALL BUSINESS BEC AUSE BUSINESS OWNERS ARE OFTEN IMPACTED BY THESE FORCED POLICY DECISIONS IN THIS CASE, EN VIRONMENTALISTS FILED SUIT AGAINST THE ENVIRONMENTAL PROTECTION AGENCY (EPA) AND IMMEDIATE LY OFFERED A SETTLEMENT AGREEMENT, WHICH WOULD BIND THE EPA TO A SCHEDULE FOR PROMULGATING ELECTRIC EFFLUENT LIMITATION GUIDELINES SINCE THIS WOULD IMPACT THE ELECTRIC UTILITIES I NDUSTRY , THE UTILITY WATER ACT GROUP (UWAG) SOUGHT TO INTERVENE TO OPPOSE THE TERMS OF THE SETTLEMENT DESPITE THE FACT THAT THE FEDERAL RULES OF CIVIL PROCEDURE REQUIRE ONLY THAT AN INTERVENER HAVE AN INTEREST IN THE CASE, THE DISTRICT COURT DENIED UWAG'S MOTION FOR IN Tervention THE COURT HELD THAT UWAG NEEDED TO DEMONSTRATE THAT IT HAD SUFFERED AN ACTUAL INJURY BEFORE IT COULD BE ALLOWED TO INTERVENE ON APPEAL, THE NFIB LEGAL CENTER JOINED WI TH THE NATIONAL ASSOCIATION OF HOME BUILDERS IN FILING AN AMICUS BRIEF IN SUPPORT OF UWAG WE URGED THE D C CIRCUIT COURT OF APPEALS TO HOLD THAT THE DISTRICT COURT ERRED IN DENY I NG THE MOTION TO INTERVENE WE ARGUED THAT THE D C CIRCUIT SHOULD SIDE WITH THE MAJORITY OF OTHER FEDERAL CIRCUITS IN REJECTING ANY HEIGHTENED REQUIREMENT BEYOND WHAT THE FEDERAL RULES OF CIVIL PROCEDURE REQUIRE FURTHERMORE, WE EXPLAINED THAT THE COURT WOULD BENEFIT F ROM INTERVENTION IN THIS CASE BECAUSE UWAG COULD OFFER IMPORTANT PERSPECTIVE FROM THE REGU LATED COMMUNITY ON THE IMPACT OF SETTLEMENT, WHICH IS PARTICULARLY IMPORTANT GIVEN THAT TH E PROPOSED SETTLEMENT WILL AFFECT THE BROADER PUBLIC STATUS DECIDED AMICUS BRIEF IN SUP PORT OF INTERVENER-MOVANT FILED ON 08/01/12 COURT DENIED MOTION TO INTERVENE DEPARTMENT OF REVENUE V COX INTERIOR, INC - STATUTE OF LIMITATIONS FOR TAX REFUND KENTUCKY SUPREME COURT VICTORY! KENTUCKY HAS ARGUED THAT FAILURE TO PROTEST A TAX AT THE TIME OF PAYMENT BA RS A BUSINESS TAXPAYER FROM LATER OBTAINING A REFUND OF OVERPAID TAXES STATUS DECIDED A MICUS BRIEF FILED ON 1/27/12 DECIDED 6/20/13 IN FAVOR OF TAXPAYER </p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>DIXON V FORD MOTOR CO - LEGAL REFORM MARYLAND COURT OF APPEALS NFIB JOINED A BRIEF ARGUING FOR EXCLUSION OF PLAINTIFFS' EXPERT TESTIMONY BASED UPON THE ANY EXPOSURE THEORY OF ASBESTOS CAUSATION STATUS DECIDED AMICUS BRIEF FILED 2/22/13 COURT ISSUED MIXED-RULING ON 7/25/13 DR HORTON - EMPLOYMENT ARBITRATION AGREEMENTS U S COURT OF APPEALS FOR THE FIFTH CIRCUIT THIS APPEAL INVOLVES A DISPUTE OVER WHETHER EMPLOYERS CAN REQUIRE EMPLOYEES TO AGREE TO RESOLVE EMPLOYMENT DISPUTES THROUGH ARBITRATION, RATHER THAN THROUGH THE COURTS THE NLRB CONTENDS THAT IT IS AN UNFAIR LABOR PRACTICE FOR AN EMPLOYMENT CONTRACT TO CONTAIN A WAIVER OF CLASS ACTION RIGHTS AND TO INSTEAD PROVIDE THAT DISPUTES SHALL BE RESOLVED INDIVIDUALLY THROUGH ARBITRATION NFIB HAS DEFENDED EMPLOYMENT ARBITRATION AGREEMENTS, WHICH ALLOW EMPLOYERS TO RESOLVE DISPUTES EXPEDITIOUSLY AND WITHOUT COURT COSTS STATUS DECIDED AMICUS BRIEF FILED 6/5/12 COURT RULED IN FAVOR OF THE EMPLOYER ON 12/04/13 EEOC V MACH MINING - EMPLOYMENT U S SUPREME COURT 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 AMICUS BRIEF FILED 8/28/13 COURT ADOPTED EEOC'S POSITION 12/20/13 EEOC V PEOPLE MARK - EEOC SUBPOENA POWER CHALLENGED U S COURT OF APPEALS FOR THE SIXTH CIRCUIT VICTORY! THE APPELLATE COURT WILL DETERMINE WHETHER DISMISSAL WITH PREJUDICE IS AN APPROPRIATE REMEDY IN A TITLE VII ACTION BROUGHT BY THE EEOC WHERE THE AGENCY FAILED TO CONDUCT ANY INVESTIGATION OF THE UNDERLYING INDIVIDUAL CLAIMS OR ENGAGE IN MEANINGFUL CONCILIATION PRIOR TO FILING SUIT THE COURT WILL ALSO CONSIDER WHETHER THE EEOC BE ORDERED TO PAY THE DEFENDANT'S ATTORNEY'S FEES UNDER SUCH CIRCUMSTANCES STATUS DECIDED BRIEF FILED IN SUPPORT OF EMPLOYER ON 6/1/12 COURT AFFIRMED ATTORNEY'S FEES AWARD ON 10/7/13 ELKIN HILLS POWER V CALIFORNIA - TAXATION OF INTANGIBLE PROPERTY 4TH APPELLATE DISTRICT NFIB URGED THE APPELLATE COURT TO REVIEW A LOWER COURT DECISION THAT, IN VIOLATION OF THE CALIFORNIA CONSTITUTION, PERMITTED THE TAXATION OF INTANGIBLE PROPERTY STATUS DECIDED AMICUS LETTER FILED ON 8/4/11 COURT DENIED REVIEW EXXONMOBIL V NYC - CAUSATION IS ATTACKED BY DEFENDANT'S APPEAL 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 AMICUS BRIEF FILED 4/28/11 FEDERAL TRADE COMMISSION V WYNDHAM - REGULATORY U S DISTRICT COURT FOR THE DISTRICT OF ARIZONA NFIB JOINED AN AMICUS BRIEF IN ARIZONA FEDERAL COURT IN SUPPORT OF WYNDHAM WORLDWIDE'S MOTION TO DISMISS A LAWSUIT BROUGHT BY THE FEDERAL TRADE COMMISSION, ALLEGING THAT THE COMPANY ENGAGED IN "UNFAIR" TRADE PRACTICES BECAUSE IT ALLEGEDLY LACKED "REASONABLE" DATA SECURITY MEASURES TO PREVENT HACKERS FROM BREACHING ITS DATA DEFENSES NFIB'S BRIEF ARGUES THAT THE FTC HAS A PATTERN OF ABUSING ITS "UNFAIRNESS" AUTHORITY BY ROUTINELY PUNISHING BUSINESSES WHO ARE THEMSELVES HACKING VICTIMS FOR ALLEGEDLY FAILING TO HAVE "REASONABLE" DATA SECURITY MEASURES IN PLACE STATUS PENDING AMICUS BRIEF FILED 5/3/13 FORD MOTOR CO V BOOMER - LEGAL REFORM VIRGINIA SUPREME COURT THE CASE WILL DETERMINE WHETHER ASBESTOS PLAINTIFFS CAN SUCCEED WITH THE "ANY FIBER IS GOOD ENOUGH" THEORY OF CAUSATION THAT ALLOWS EVEN THE MOST REMOTE DEFENDANTS TO BE DRAGGED INTO THE LITIGATION THE SUBJECT CASE, BROUGHT BY A PLAINTIFF NAMED BOOMER, RESULTED IN A VERDICT AGAINST FORD AND HONEYWELL STATUS DECIDED AMICUS BRIEF FILED ON 7/3/12 COURT RULED IN FAVOR OF DEFENDANTS ON 1/11/13 GALLO CO ET AL V COMMISSIONER OF DEPARTMENT OF ENVIRONMENTAL PROTECTION - PROPERTY RIGHTS U S SUPREME COURT IN THIS CASE BEVERAGE DISTRIBUTORS CHALLENGED AMENDMENTS TO CONNECTICUT'S BOTTLE BILL IN 1980 THE STATE ENACTED THE ORIGINAL BOTTLE BILL, WHICH REQUIRED DISTRIBUTORS TO PAY CONSUMERS A REFUND OF A FEW CENTS FOR EACH BOTTLE THAT WAS RETURNED IN THE MIDST OF A FINANCIAL CRISIS IN 2008, THE STATE AMENDED THE BOTTLE BILL TO REQUIRE DISTRIBUTORS TO SET ASIDE MONEY FOR THESE REFUNDS IN A SEPARATE INTEREST BEARING ACCOUNT THEN IN 2009 THE STATE AMENDED THE BOTTLE BILL AGAIN TO REQUIRE DISTRIBUTORS TO HAND-OVER UNPAID REFUNDS TO THE DEPARTMENT OF ENVIRONMENTAL PROTECTION ON A QUARTERLY BASIS BEFORE THAT IT WAS SETTLED LAW THAT THE DISTRIBUTORS HA</p>

Return Reference	Explanation	
	FORM 990, PART III, LINE 4a	D PROPERTY RIGHTS IN THE UNPAID REFUNDS, BUT THE CONNECTICUT SUPREME COURT CHANGED THAT IN A RULING UPHOLDING THE 2009 AMENDMENTS, AND REDEFINING PROPERTY RIGHTS IN THE STATE. PETITIONERS CONTEND THAT THE AMENDMENTS CONSTITUTED A TAKING, AND THAT THE STATE SUPREME COURT IS COMPLICIT IN THE TAKING. STATUS DECIDED. AMICUS BRIEF FILED 12/24/13. COURT DENIED REVIEW.

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>GEORGIA-PACIFIC WEST V NEDC - REGULATORY U S SUPREME COURT THIS CASE CONCERNS AMBIGUITY IN THE CLEAN WATER ACT SPECIFICALLY, IT IS UNCLEAR WHETHER THE CWA WAS INTENDED TO REQUIRE TIMBER HARVESTING COMPANIES TO OBTAIN NPDES PERMITS TO CONTROL STORMWATER FLOWS FROM FOR EST ROADS WE FILED AN AMICUS BRIEF TO ARGUE THAT EPA'S LONG-STANDING INTERPRETATIONS, EXEMPTING TIMBER BUSINESSES FROM THE NPDES PERMIT REGIME, SHOULD BE AFFORDED DEFERENCE BECAUSE EPA'S INTERPRETATION PRESERVES THE PRINCIPLES OF FEDERALISM ENTAILED IN THE NINTH AND TENTH AMENDMENTS STATUS DECIDED FILED IN SUPPORT OF PETITIONER 9/04/12 COURT RULED 3/20/13 GENESIS HEALTHCARE AND ELDERCARE RESOURCES - WAGE AND HOUR (FLSA) SUPREME COURT OF UNITED STATES NFIB FILED AN AMICUS IN SUPPORT OF PETITIONERS OVER WHETHER AN EMPLOYER, HIT WITH A PROPOSED COLLECTIVE ACTION UNDER THE FLSA, CAN MOOT A CLAIM BY MAKING AN OFFER OF JUDGMENT (UNDER FRCP 68) BEFORE OTHER WORKERS HAVE THE CHANCE TO "OPT IN" STATUS PENDING FILED IN SUPPORT OF PETITIONER'S CERT PETITION ON 3/21/12 FILED IN SUPPORT OF PETITIONER'S MERITS BRIEF ON 9/6/12</p> <p>GEORGIA-PACIFIC V FARRAR - ASBESTOS REFORM MARYLAND COURT OF APPEALS VICTORY! THE COURT WILL DETERMINE WHETHER A MANUFACTURER HAS A DUTY TO WARN FAMILY MEMBERS OF THE DANGERS OF TAKE-HOME ASBESTOS IN ADDITION, THE COURT WILL ADDRESS THE MEASURE OR STANDARD FOR DETERMINING THE SUFFICIENCY OF EVIDENCE TO ESTABLISH A SUBSTANTIAL CONTRIBUTING FACTOR OF MESOTHELIOMA STATUS DECIDED AMICUS BRIEF FILED 2/28/13 COURT RULED IN FAVOR OF DEFENDANT GONZALEZ V DOWNTOWN LA MOTORS - WAGE AND HOUR CALIFORNIA SUPREME COURT NFIB FILED A BRIEF URGING THE STATE SUPREME COURT TO TAKE UP A WAGE AND HOUR CASE REGARDING PIECE RATE WAGE CALCULATIONS STATUS DECIDED AMICUS BRIEF FILED 6/23/13 COURT DENIED REVIEW GROCERY MANUFACTURERS ASSOCIATION V EPA - REGULATORY U S SUPREME COURT - CERT PETITION SEVERAL INDUSTRY GROUPS SUED EPA OVER AN AGENCY DECISION THAT ALLOWED FOR A HIGHER CONTENT OF ETHANOL IN GASOLINE THE D C CIRCUIT DISMISSED THE CLAIM FINDING NONE OF THE TRADE GROUPS HAD STANDING STATUS DECIDED AMICUS BRIEF FILED 3/29/13 COURT DENIED REVIEW 6/24/13 HARGROVE V SLEEPY'S LLC IN THIS CASE THREE INDEPENDENT BUSINESS OWNERS ENTERED INTO SEPARATE CONTRACTS TO HAVE THEIR RESPECTIVE COMPANIES PROVIDE SERVICES TO SLEEPY'S UNDER THE SERVICE AGREEMENT THEY WERE TO DELIVER MATTRESSES AFTER PERFORMING THE CONTRACT FOR SEVERAL YEARS THESE BUSINESS OWNERS NOW CLAIM THAT THEY SOMEHOW BECAME SLEEPY'S EMPLOYEES NOW THE NEW JERSEY SUPREME COURT WILL DECIDE WHETHER THEY BECAME EMPLOYEES OR NOT NFIB LEGAL CENTER ARGUED THAT THEY COULD NOT HAVE BEEN SLEEPY'S EMPLOYEES BECAUSE THEY WERE INDEPENDENT BUSINESS OWNERS STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF SLEEPY'S ON 8/30/13 HARRIS V QUINN - FORCED UNIONIZATION OF IL HEALTHCARE PROVIDERS U S SUPREME COURT THE STATE OF ILLINOIS OPERATES MEDICAID-WAIVER PROGRAMS THAT PAY FOR IN-HOME PERSONAL CARE FOR DISABLED INDIVIDUALS THE INDIVIDUAL "PROVIDERS" ARE SELECTED AND EMPLOYED BY THE PERSONS WITH DISABILITIES OR THEIR GUARDIANS AND ARE OFTEN RELATIVES OF THE DISABLED PERSONS ILLINOIS IS COMPELLING THESE PROVIDERS TO FINANCIALLY SUPPORT THE SEIU AS THEIR EXCLUSIVE REPRESENTATIVE FOR BARGAINING WITH THE STATE OVER ITS MEDICAID REIMBURSEMENT RATES AND BENEFITS FOR PERSONAL CARE PLAINTIFFS ARE PROVIDERS WHO ASSERT THAT BY COMPELLING THEM TO ASSOCIATE WITH AN ORGANIZATION TO PETITION THE STATE FOR MORE BENEFITS, THE STATE IS VIOLATING THEIR RIGHTS TO FREE EXPRESSIVE ASSOCIATION UNDER THE FIRST AMENDMENT STATUS PENDING AMICUS BRIEF FILED ON BEHALF OF PETITIONERS' CERT PETITION ON 1/2/12 AMICUS BRIEF FILED ON THE MERITS 11/29/13 ORAL ARGUMENT SET FOR 1/21/14 HORNE V USDA - PROPERTY RIGHTS U S SUPREME COURT - CERT PETITION AND MERITS VICTORY! UNDER THE AGRICULTURAL MARKETING AGREEMENT ACT OF 1937, RAISIN FARMERS MUST TURN OVER A SUBSTANTIAL PORTION OF THEIR CROP (SOMETIMES REACHING PERCENTAGES AS HIGH AS 30 OR 47 PERCENT OF THE ANNUAL CROP) FOR BELOW-MARKET OR NO COMPENSATION IN EXCHANGE FOR THE "PRIVILEGE" OF SELLING THE REMAINDER ON THE OPEN MARKET THE NINTH CIRCUIT DENIED FARMERS THE RIGHT TO APPROPRIATELY CONTEST MONETARY FINES IMPOSED ON THE FARMERS WHO ALLEGEDLY FAILED TO COMPLY WITH THE SET-ASIDE STATUS DECIDED AMICUS BRIEF FILED 8/27/12 COURT GRANTED CERT AND MERITS BRIEF FILED 1/16/13 ORAL ARGUMENT HELD 3/20/13 COURT RULED IN FAVOR OF THE FARMER 6/10/2013 HOWARD V AW CHE STERTON, INC - LEGAL REFORM PENNSYLVANIA SUPREME COURT VICTORY! THE CASE INVOLVES A KEY ISSUE IN ASBESTOS LITIGATION TODAY - THE "ANY EXPOSURE" THEORY OF CAUSATION THE PA SUPERIOR COURT AUTHORED ONE OF THE MORE THOUGHTFUL OPINIONS EXPLAINING WHY THIS THEORY BEING PROMOTED BY PAID EXPERTS FOR PLAINTIFFS IS "JUNK SCIENCE" PA LOWER COURTS ARE NOW TRYING TO UNDERMINE THIS DECISION STATUS DECIDED AMICUS BRIEF FILED 12/17/12 COURT AFFIRMED THAT TRIAL JUDGES MUST REJECT "ANY EXPOSURE" THEORIES</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>ILAGAN V UNGACTA - KELO REVISITED U S SUPREME COURT - CERT PETITION SINCE KELO WAS DECID ED IN 2005, THE LOWER COURTS HAVE BEEN UTTERLY CONFUSED AS TO WHAT CONSTITUTES A PRETEXTUA L TAKING AND SOME COURTS-LIKE THE SUPREME COURT OF GUAM HERE-HAVE DEFINED PRETEXTUAL TAKI NGS SO NARROWLY THAT THERE ARE ESSENTIALLY NO LIMITS ON THE PUBLIC USE CLAUSE. IN THIS CAS E, THE SUPREME COURT OF GUAM UPHELD THE TAKING OF THE ILAGAN FAMILY'S PROPERTY, DESPITE TH E FACT THAT THE TAKING BENEFITED THE MAYOR OF THE CITY PETITIONERS ARGUE THAT THIS TAKING GOES BEYOND WHAT WAS ALLOWED IN KELO AND THE COALITION OF AMICI CURIAE HAS ENCOURAGED TH E SUPREME COURT TO TAKE UP THIS CASE BOTH TO RESOLVE THE PRETEXT QUESTION AND TO RECONSIDER KELO STATUS DECIDED COURT DENIED REVIEW ON 4/15/2013 INDUSTRIAL COMM'N OF ARIZONA V MARTIN - WORKERS' COMPENSATION SUPERIOR COURT OF ARIZONA ARIZONA COURT OF APPEALS NFIB HA S JOINED THE FIGHT AGAINST THE STATE OF ARIZONA'S UNCONSTITUTIONAL TAKING OF FUNDS FROM TH E STATE'S WORKERS' COMPENSATION FUND ON JANUARY 31, 2009 ARIZONA GOVERNOR JAN BREWER SIGN ED SB 1001, WHICH SWEEPS OVER \$4 MILLION FROM THE STATE'S SPECIAL FUND OF THE INDUSTRIAL C OMMISSION, THE FUND ESTABLISHED BY ARIZONA'S WORKERS' COMPENSATION STATUTE TO ENSURE INJUR ED WORKERS RECEIVE BENEFITS MAINLY IN CASES WHERE THE EMPLOYER IS UNINSURED OR THE INSURAN CE CARRIER IS INSOLVENT THESE MILLIONS OF DOLLARS WERE USED TO BALANCE THE STATE'S BUDGET IN VIOLATION OF THE STATE'S CONSTITUTION AND WORKERS' COMPENSATION STATUTE THAT CLEARLY S TATE THAT MONEY FROM THE SPECIAL FUND MAY ONLY BE USED TO COVER WORKERS STATUS DECIDED MOTION TO INTERVENE GRANTED 1/5/10 COURT RULED 6/21/10 IN FAVOR OF THE PLAINTIFFS THAT FU NDS WERE HELD IN TRUST ARIZONA COURT OF APPEALS OVERTURNED THE TRIAL COURT DECISION ON 12 /3/12 MOTION FOR RECONSIDERATION FILED 9/20/13</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>IN RE CARD INTERCHANGE FEE CLASS ACTION - UNFAIR COMPETITION U S DISTRICT COURT FOR THE EASTERN DISTRICT OF NEW YORK NFIB FILED AN AMICUS BRIEF OPPOSING VISA/MASTERCARD'S PROPOSED SETTLEMENT IN AN INTERCHANGE FEE DISPUTE INVOLVING MERCHANTS AND CONSUMERS NFIB CONTENDS THAT THE PROPOSED SETTLEMENT WOULD PUT SMALL BUSINESS AT A FURTHER DISADVANTAGE WHEN IT COMES TO NEGOTIATING INTERCHANGE FEES WITH BANKS STATUS PENDING AMICUS BRIEF FILED 11/19 /12 FORMAL OBJECTION FILED TO SETTLEMENT ON 5/24/13 IN RE MASS TORT PROGRAM - ASBESTOS REFORM PENNSYLVANIA COURT OF COMMON PLEAS OF PHILADELPHIA COUNTY A BRIEF WAS SUBMITTED TO THE PHILADELPHIA COURT OF COMMON PLEAS CALLING ON THE COURT TO ADOPT REFORMS IN ASBESTOS AND MASS TORT CASES TO ADDRESS ITS "JUDICIAL HELLHOLE" IMAGE THE COURT RESPONDED TO THE AMICUS BRIEF AND ADOPTED A NEW PROTOCOL FOR MASS TORT CASES THAT THE BRIEF'S RECOMMENDATIONS WITH RESPECT TO REVERSE BIFURCATION, DEFERRAL OF PUNITIVE DAMAGES AND LIMITING CONSOLIDATED TRIALS STATUS PENDING AMICUS BRIEF FILED 1/21/12 COURT ADOPTED AMICI RECOMMENDATIONS FOR HANDLING ASBESTOS CLAIMS SECOND AMICUS BRIEF SUBMITTED 6/1/12 IN RE NEW YORK CITY ASBESTOS LITIGATION - PUNITIVE DAMAGES SUPREME COURT OF THE STATE OF NEW YORK THE NFIB LEGAL CENTER JOINED OTHER BUSINESS GROUPS DEFENDING A 1996 COURT DECISION THAT REJECTED THE AWARD OF PUNITIVE DAMAGES IN ASBESTOS LITIGATION STATUS PENDING AMICUS BRIEF FILED 11/1/ 13 KAGAN V NEW ORLEANS - FREE SPEECH RIGHTS U S COURT OF APPEALS FOR THE FIFTH CIRCUIT IN THIS CASE TOURGUIDES IN LOUISIANA ARGUE THAT IT IS UNCONSTITUTIONAL FOR THE CITY TO REQUIRE THEM TO OBTAIN A LICENSE IN ORDER TO TALK ABOUT POINTS OF INTEREST IN THE COMMUNITY NFIB LEGAL CENTER FILED AN AMICUS BRIEF SUPPORTING THEM IN THE COURT OF APPEALS, ARGUING THAT THE LICENSING REGIME VIOLATES THEIR FIRST AMENDMENT RIGHTS STATUS PENDING AMICUS BRIEF FILED 12/04/13 KERR V HICKENLOOPER - DEFENDING COLORADO'S TABOR U S COURT OF APPEALS FOR THE TENTH CIRCUIT 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 NFIB 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 AMICUS BRIEF FILED 2/12/13 KLAIMONT V GRAINSBORO - LEGAL REFORM SUPREME JUDICIAL COURT FOR THE COMMONWEALTH OF MASSACHUSETTS NFIB JOINED A COALITION OF INTERESTED GROUPS IN FILING AN AMICUS BRIEF ON BEHALF OF DEFENDANTS-APPELLANTS IN THIS CASE OUR BRIEF ARGUED THAT LITIGANTS SHOULD NOT BE ABLE TO ADVANCE CLAIMS AGAINST BUSINESSES UNDER CONSUMER PROTECTION STATUTES SEEKING COMPENSATION FOR PERSONAL INJURIES, WHICH ARE MORE APPROPRIATELY ADVANCED AS COMMON LAW TORT CLAIMS STATUS DECIDED FILED IN SUPPORT OF DEFENDANTS-APPELLANTS ON 3/30/12 COURT RULED IN FAVOR OF THE PLAINTIFF ON 5/17/13 KOONTZ V ST JOHNS RIVER MGMT - PROPERTY RIGHTS U S SUPREME COURT THE COURT WILL DETERMINE WHETHER THE GOVERNMENT CAN BE HELD LIABLE FOR A TAKING WHEN IT REFUSES TO ISSUE A LAND-USE PERMIT ON THE BASIS THAT THE APPLICANT WILL NOT ACCEDE TO A PERMIT CONDITION THAT VIOLATES THE ESSENTIAL NEXUS AND ROUGH PROPORTIONALITY TEST FROM NOLLAN V CA COASTAL COMM (1987) AND DOLAN V CITY OF TIGARD (1994) STATUS DECIDED AMICUS BRIEF FILED 11/28/12 ORAL ARGUMENT SET FOR 1/15/13 COURT RULED IN FAVOR OF LANDOWNERS 6/25/13 LAWSON V FMR - SARBANES-OXLEY APPLICATION TO PRIVATELY-HELD COMPANIES U S SUPREME COURT IN THIS CASE THE SUPREME COURT WILL HAVE TO DECIDE WHETHER AN EMPLOYEE OF A PRIVATELY HELD CONTRACTOR OR SUBCONTRACTOR OF A PUBLIC COMPANY IS PROTECTED FROM RETALIATION BY SECTION 806 OF THE SARBANES-OXLEY ACT NFIB'S AMICUS BRIEF ARGUES THAT THE SARBANES-OXLEY ACT WAS NEVER INTENDED TO APPLY TO PRIVATELY HELD COMPANIES AND THAT IMPOSING THE SARBANES-OXLEY WHISTLEBLOWER PROTECTIONS ON PRIVATE COMPANIES WOULD ADD UNBEARABLE COSTS AND REGULATIONS TO SMALL BUSINESSES STATUS DECIDED AMICUS BRIEF FILED 10/7/13 ORAL ARGUMENT SET FOR 11/12/13 COURT RULED IN FAVOR OF PLAINTIFF LEDBETTER V GOODYEAR TIRE AND RUBBER AND COMPANY - FIGHTING EXPANSION OF TITLE VII PAY DISCRIMINATION CLAIMS VICTORY! U S SUPREME COURT THE ISSUE IS HOW FAR BACK A PLAINTIFF CAN REACH WHEN SEEKING DAMAGES IN A DISPARATE PAY CLAIM UNDER TITLE VII OF THE 1964 CIVIL RIGHTS ACT AT TRIAL, LEDBETTER PERSUADED THE COURT TO ALLOW INTO EVIDENCE ALL OF HER PAY REVIEWS SINCE HER HIRE IN 1979 AT ISSUE IS WHETHER THE STATUTE OF LIMITATIONS FOR THESE CLAIMS SHOULD BEGIN WHEN THE ALLEGED DISCRIMINATION OCCURS, OR INSTEAD SHOULD BEGIN WHEN THE CLAIMANT REALIZES THE CONSEQUENCES OF THE ALLEGED DISCRIMINATION THE LEGAL CENTER URGED THE COURT TO UPHOLD THAT THE STATUTE OF LIMITATIONS BEGINS TO RUN WHEN THE ALLEGED DISCRIMINATION OCCURS</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>INATION OCCURS STATUS DECIDED AMICUS BRIEF FILED IN SUPPORT OF GOODYEAR ON 10/23/06 ORAL ARGUMENT HELD 11/27/06 SUPREME COURT UPHELD STATUTE OF LIMITATIONS ON 05/29/07 CASE S UPERSEDED BY LEDBETTER FAIR PAY ACT OF 2009 LOBATO V COLORADO - DEFENDING TAX PAYER BILL OF RIGHTS (TABOR) LAW COLORADO SUPREME COURT IN 1992, COLORADO PASSED A TAX PAYER BILL OF RIGHTS ("TABOR") UNDER TABOR, STATE AND LOCAL GOVERNMENTS CANNOT RAISE TAX RATES WITHOUT VOTER APPROVAL AND CANNOT SPEND REVENUES COLLECTED UNDER EXISTING TAX RATES IF REVENUES GROW FASTER THAN THE RATE OF INFLATION AND POPULATION GROWTH, WITHOUT VOTER APPROVAL IN LOBATO, THE PLAINTIFFS ALLEGE THAT THE IMPLEMENTATION OF TABOR RENDERS THE PUBLIC SCHOOL SYSTEM SO UNDERFUNDED THAT STUDENTS ARE DENIED AN ADEQUATE EDUCATION, IN VIOLATION OF THE STATE CONSTITUTIONAL MANDATE OF A "THOROUGH AND UNIFORM" SYSTEM STATUS DECIDED AMICUS BRIEF FILED IN SUPPORT OF TABOR LAW ON 7/18/12 COURT DISMISSED LAWSUIT MACY'S V UNITED COMMERCIAL FOOD WORKERS - BARGAINING UNIT SCOPE NLRB THE NLRB'S REGIONAL DIRECTOR APPLIED THE UNIT DETERMINATION STANDARD ANNOUNCED IN SPECIALTY HEALTHCARE TO FIND THE EMPLOYEES WORKING IN THE FRAGRANCE DEPARTMENT IN A MACY'S DEPARTMENT STORE AN APPROPRIATE UNIT THE YEAR PRIOR, THE UNION HAD FAILED TO ORGANIZE A WALL-TO-WALL UNIT IN THE SAME STORE THE BRIEF ATTACKS THE MICRO-UNIT STANDARD APPLIED BY THE BOARD STATUS PENDING AMICUS BRIEF FILED 2/27/13 MCCALL V UNITED STATES - DEFENDING FLORIDA'S DAMAGES CAP FLORIDA SUPREME COURT THE U.S. ELEVENTH CIRCUIT COURT OF APPEALS RECENTLY UPHELD FLORIDA'S NONECONOMIC DAMAGES CAP UNDER THE U.S. CONSTITUTION, SEE ESTATE OF MCCALL V UNITED STATES, 2011 WL 2084069 (11TH CIR. MAY 27, 2011) THE CIRCUIT COURT CERTIFIED THE FLORIDA CONSTITUTIONAL QUESTIONS TO THE FLORIDA SUPREME COURT STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF DEFENDANTS ON 9/15/11 MCDONALD V CITY HOSPITAL - CHALLENGE TO WEST VIRGINIA'S PUNITIVE DAMAGES CAP WEST VIRGINIA SUPREME COURT OF APPEALS NFIB JOINED A COALITION AMICUS BRIEF IN A CHALLENGE TO THE STATE'S CAP ON NONECONOMIC DAMAGES FOR MEDICAL LIABILITY ACTIONS THE COALITION ARGUED IN SUPPORT OF THE STATUTORY CAP ON NONECONOMIC DAMAGES BECAUSE WITHOUT THEM THE DOOR WILL BE OPENED TO SUBJECTIVE, RUNAWAY NONECONOMIC DAMAGE AWARDS STATUS PENDING ORAL ARGUMENTS HELD MARCH 8, 2011 MEHAFFY V U.S. - PROPERTY RIGHTS U.S. SUPREME COURT - CERT PETITION THE COURT HAS BEEN ASKED TO REVERSE A FEDERAL CIRCUIT DECISION THAT PREVENTS LANDOWNERS FROM SEEKING COMPENSATION FOR REGULATIONS THAT ARE TOO BURDENSOME WHEN THEY HAVE ACQUIRED A PROPERTY AFTER ENACTMENT OF A LAND USE RESTRICTION NFIB'S AMICUS BRIEF ARGUES THAT A RULE BARRING A POST-ENACTMENT PURCHASER FROM BRINGING A LAWSUIT DISADVANTAGES SMALL BUSINESSES, LANDOWNERS AND THE ELDERLY STATUS PENDING AMICUS BRIEF FILED 7/1/13 MHC FINANCING V CITY OF SAN RAFAEL - PROPERTY RIGHTS U.S. SUPREME COURT - CERT PETITION IN 1999, SAN RAFAEL ENACTED AN AMENDMENT ELIMINATING OWNERS' ABILITY TO INCREASE RENTS TO KEEP UP WITH INFLATION MHC THEN BROUGHT SUIT IN 2000, ALLEGING CLAIMS UNDER THE TAKINGS CLAUSE OF THE FIFTH AMENDMENT, ARGUING THE GOVERNMENT MUST PROVIDE COMPENSATION WHEN TAKING PROPERTY THE DISTRICT COURT RULED IN FAVOR OF MHC ON ITS CLAIMS THAT THE CITY HAD AFFECTED BOTH A REGULATORY TAKING AND A PRIVATE TAKING THE NINTH CIRCUIT REVERSED THE DISTRICT COURT'S RULING, FINDING THAT SINCE ONE RENT REGULATION EXISTED BEFORE MHC BOUGHT THE PROPERTY, IT WAS NOT ENTITLED TO BRING CLAIMS REGARDING ANY NEW REGULATIONS STATUS DECIDED AMICUS BRIEF FILED 11/6/13 COURT DENIED REVIEW MICHIGAN BUILDING AND CONSTRUCTION TRADES COUNCIL V SNYDER - PLA AGREEMENTS U.S. COURT OF APPEALS FOR THE SIXTH CIRCUIT IN JULY 2011, GOVERNOR SNYDER SIGNED THE "MICHIGAN FAIR & OPEN COMPETITION IN GOVERNMENTAL CONSTRUCTION ACT," WHICH PROHIBITS GOVERNMENT ENTITIES FROM AWARDDING CONTRACTS WITH PROJECT LABOR AGREEMENTS (PLAs) MICHIGAN BUILDING & CONSTRUCTION TRADE</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>MORNING STAR PACKING CO V CALIFORNIA AIR RESOURCE BOARD - ENVIRONMENTAL CALIFORNIA SUPERIOR COURT NFIB FILED A MOTION TO INTERVENE IN MORNING STAR V CALIFORNIA AIR RESOURCE BOARD, CHALLENGING CALIFORNIA'S "CAP AND TRADE" AUCTION REGULATION (AB 32) NFIB ARGUED THAT THE CALIFORNIA AIR RESOURCES BOARD'S CAUTION REGULATIONS ARE ILLEGAL AND THAT THE AUCTIONING OF REVENUES IS AN UNCONSTITUTIONAL TAX STATUS DECIDED MOTION FILED 7/3/13 NFIB'S MOTION TO INTERVENE WAS DENIED ON 7/23/13 MORRICAL V ROGERS - LEGAL REFORM CALIFORNIA SUPREME COURT - PETITION FOR REVIEW THE CALIFORNIA SUPREME COURT IS BEING ASKED TO REVIEW AN INTERMEDIATE APPELLATE COURT DECISION THAT MAKES IT EASIER FOR A DISGRUNTLED SHAREHOLDER IN A CLOSED CORPORATION TO CHALLENGE THE ELECTION PROCEEDINGS OF THE BOARD OF DIRECTORS STATUS DECIDED LETTER BRIEF IN SUPPORT OF REVIEW FILED 12/18/13 COURT DENIED REVIEW MULHALL V UNITE HERE - UNION ORGANIZING U S COURT OF APPEALS FOR THE ELEVENTH CIRCUIT -VICTORY U S SUPREME COURT THE APPELLATE COURT RULED IN FAVOR OF THE EMPLOYEE THAT ORGANIZING ASSISTANCE THAT INCLUDES LISTS OF INFORMATION ABOUT NONUNION EMPLOYEES, USE OF PRIVATE COMPANY PROPERTY FOR ORGANIZING, AND A GAG-CLAUSE ON COMPANY COMMUNICATIONS WITH ITS EMPLOYEES ABOUT UNIONIZATION ARE "THINGS OF VALUE," MAKING IT ILLEGAL UNDER SECTION 302 OF THE LABOR MANAGEMENT RELATIONS ACT FOR THE UNION TO DEMAND THEM THE DECISION CREATED A CIRCUIT SPLIT, AND THE SUPREME COURT AGREED TO HEAR THE MATTER STATUS DECIDED AMICUS BRIEF IN SUPPORT OF MULHALL FILED 3/28/11 CIRCUIT COURT RULED IN FAVOR OF MULHALL ON 1/19/12 AMICUS BRIEF FILED IN SUPREME COURT 9/27/13 COURT DISMISSED MATTER NATIONAL ASSOC OF HOMEBUILDERS V ARMY CORPS OF ENGINEERS - ADMIN PROCEDURE CHALLENGE U S COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA NAHB HAS APPEALED A DECISION FROM THE D C DISTRICT COURT THAT HELD A PARTY MUST SHOW THERE IS "NO SET OF CIRCUMSTANCES" UNDER WHICH THE RULE BEING CHALLENGED IS VALID IF UPHOLD, THIS RESULT WILL MAKE IT MUCH MORE DIFFICULT TO BRING FACIAL CHALLENGES TO ANY REGULATION STATUS DECIDED AMICUS BRIEF FILED 4/11/11 COURT RULED IN FAVOR OF ARMY CORPS NEIMAN MARCUS GROUP AND LOCAL 1102 - MICRO UNION CHALLENGE NATIONAL LABOR RELATIONS BOARD THE NLRB GRANTED REVIEW OF THE REGIONAL DIRECTOR'S DECISION IN NEIMAN MARCUS GROUP, INC D/B/A BERGDORF GOODMAN THE REGIONAL DIRECTOR RELIED ON THE MICRO UNION STANDARD ESTABLISHED IN SPECIALTY HEALTHCARE IN FINDING AN APPROPRIATE UNIT THAT WAS COMPOSED OF ONLY SALES ASSOCIATES IN THE WOMEN'S SHOE DEPARTMENT STATUS PENDING NFIB FILED AMICUS BRIEF ON 6/13/12 NELSON V SO CALIF GAS CO - EMPLOYMENT & LABOR CALIFORNIA SUPREME COURT THE COURT HAS BEEN ASKED TO DECIDE WHETHER A TRIAL COURT'S DETERMINATION THAT A CLASS CLAIM DOES NOT EXIST UNDER STATE WAGE AND HOUR LAW ALSO MEANS THAT A CLASS CLAIM IS DEFEATED FOR PURPOSES OF THE STATE'S PRIVATE ATTORNEY GENERAL ACT OR WHETHER A SEPARATE ANALYSIS MUST BE UNDERTAKEN STATUS PENDING AMICUS BRIEF FILED 7/7/13 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 DREYER HAS APPEALED THE ULP DECISION TO THE U S COURT OF APPEALS FOR THE FOURTH CIRCUIT CHALLENGING THE MICRO UNION STANDARD STATUS PENDING NFIB FILED AMICUS BRIEF ON 7/11/12 NLRB V NOEL CANNING - LABOR - EXECUTIVE POWERS U S COURT OF APPEALS FOR THE D C CIRCUIT U S SUPREME COURT NOEL CANNING HAS CHALLENGED AN NLRB DECISION REQUIRING EMPLOYER TO NEGOTIATE IN GOOD FAITH IN DOING SO, THE COURT HAS BEEN ASKED TO INVALIDATE THE BOARD'S RECESS APPOINTMENTS NFIB FILED IN SUPPORT OF NOEL CANNING'S ARGUMENTS CHALLENGING PRESIDENT OBAMA'S THREE RECESS APPOINTMENTS TO THE NLRB IN JANUARY 2012 STATUS PENDING MOTION TO INTERVENE FILED BY CDW ON 3/15/12 BRIEFING CONCLUDED 12/11/12 CIRCUIT COURT RULED APPOINTMENTS UNCONSTITUTIONAL ON 1/25/13 SUPREME COURT ACCEPTED CASE FOR REVIEW ON 6/24/13 AMICUS BRIEF FILED 11/25/13 ORAL ARGUMENT SET FOR 1/13/14 PASCO COUNTY V HILLCREST PROPERTY, LLP U S COURT OF APPEALS FOR THE 11TH CIRCUIT HILLCREST PROPERTY CHALLENGES A COUNTY ORDINANCE REQUIRING LANDOWNERS TO DEDICATE PROPERTY TO THE PUBLIC FOR PLANNED FUTURE HIGHWAYS THE CONDITION IS IMPOSED AS A TERM OF APPROVAL FOR ANY NEW DEVELOPMENT PROJECT WHEN THE OWNER HOLDS LAND IN THE FOOTPRINT OF A PLANNED FUTURE HIGHWAY NFIB LEGAL CENTER JOINED WITH PACIFIC LEGAL FOUNDATION IN ARGUING THAT THIS CONDITION IS UNCONSTITUTIONAL STATUS PENDING AMICUS BRIEF FILED 8/26/13 CHRISTOPHER PEAT V FORDHAM HILL OWNERS CORP - LEGAL REFORM NEW YORK APPELLATE DIVISION - MOTION FOR RE</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		CONSIDERATION ON OCTOBER 31, 2013, THE APPELLATE DIVISION FIRST DEPARTMENT AFFIRMED A PAIN AND SUFFERING AWARD OF \$16 MILLION PREVIOUSLY, FAR MORE SERIOUS INJURIES HAD BEEN AWARDED \$12 MILLION AWARDS FOR COMPARABLE INJURIES HAVE BEEN FAR LESS THAT THE AWARD IN PEAT MOTION FOR RECONSIDERATION REQUESTED IN DECEMBER, 2013 STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF RECONSIDERATION 12/19/13 POUNDERS V ENSERCH E&C - LEGAL REFORM ARIZONA SUPREME COURT - VICTORY! THE CASE INVOLVES CHOICE-OF-LAW AND APPLICATION OF NEW MEXICO'S STATUTE OF REPOSE FOR ASBESTOS CLAIMS ARISING FROM IMPROVEMENTS TO REAL PROPERTY THE PLAINTIFF WAS EXPOSED TO ASBESTOS AT VARIOUS TIMES (1969-1974 AND 1977-1983) WHILE WORKING AS A WELDER IN NEW MEXICO OVER TWO DECADES LATER, PLAINTIFF FILED A PERSONAL INJURY SUIT IN ARIZONA THE ARIZONA COURT OF APPEALS HELD THAT NEW MEXICO LAW GOVERNED BECAUSE PLAINTIFF'S "INJURY" TOOK PLACE IN NEW MEXICO AND NEW MEXICO HAS A MORE SUBSTANTIAL INTEREST IN HAVING ITS LAW APPLIED IF ARIZONA LAW WERE FOUND TO APPLY, THE CLAIM COULD PROCEED BECAUSE ARIZONA'S STATUTE OF REPOSE ONLY APPLIES TO CONTRACT CLAIMS, IT DOES NOT APPLY TO PERSONAL INJURY OR WRONGFUL DEATH CLAIMS STATUS DECIDED AMICUS BRIEF FILED 10/26/12 COURT RULED IN FAVOR OF THE DEFENDANT 8/21/13

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>RIGGS V GEORGIA PACIFIC - ASBESTOS REFORM UTAH SUPREME COURT VICTORY! THE CASE INVOLVES I NTERPRETATION OF UTAH'S 1986 LIABILITY REFORM ACT (LRA), WHICH ABOLISHED JOINT LIABILITY THE LRA APPLIES PROSPECTIVELY, AND PLAINTIFF IS ARGUING SHE WAS "INJURED" WHEN SHE WAS EXP OSED TO ASBESTOS LONG AGO RATHER THAN WHEN SHE WAS DIAGNOSED WITH MESOTHELIOMA IN 2007 AP PPLICATION OF THE ACT TO POST-1986 EXPOSURES RATHER THAN POST-1986 DIAGNOSIS IS EXTREMELY S IGNIFICANT SINCE PROBABLY EVERY UTAH ASBESTOS CASE INVOLVES PRE-1986 EXPOSURES, PLAINTIFF 'S THEORY WOULD RESULT IN FULL JOINT LIABILITY BEING APPLIED EVERY TIME THIS WOULD NOT ON LY NULLIFY THE LAW IN ALL UTAH ASBESTOS CASES BUT ALSO RESULT IN FULL JOINT LIABILITY BEIN G APPLIED IN ANY OTHER TOXIC TORT CASE INVOLVING A PRODUCT WITH A LONG LATENCY PERIOD STA TUS DECIDED AMICUS BRIEF FILED 2/24/12 COURT RULED IN FAVOR OF GEORGIA PACIFIC 4/5/13 ROBINSON TOWNSHIP V COMMONWEALTH OF PENNSYLVANIA - DEFENSE OF ACT 13 PENNSYLVANIA SUPREME COURT ACT 13 WOULD MAKE IT EASIER FOR THE OIL AND GAS INDUSTRY TO NAVIGATE LOCAL ZONING L AWS AND RESTRICTS MUNICIPALITIES FROM INTERFERING WITH DEVELOPMENT OF OIL AND GAS RESOURCE S NFIB SUPPORTS ENVIRONMENTALLY SOUND EXPLORATION AND DEVELOPMENT OF NATURAL GAS RESOURCE S AND SUPPORTED ACT 13 STATUS DECIDED AMICUS BRIEF FILED IN SUPPORT OF COMMONWEALTH 9/4 /12 COURT RULED ACT 13 WAS UNCONSTITUTIONAL ROUNDY'S - MEANING OF "DISCRIMINATION" IN NO NEMPLOYEE ACCESS CASES NATIONAL LABOR RELATIONS BOARD THE NLRB SOLICITED AMICUS BRIEFS TO RESOLVE THE ISSUE OF THE PROPER DEFINITION OF "DISCRIMINATION" IN CASES WHERE EMPLOYERS DE NY NONEMPLOYEE UNION ORGANIZERS ACCESS TO THE EMPLOYER'S PROPERTY THE NLRB'S INTERPRETATI ON OF THE CURRENT RULE FORCES BUSINESS OWNERS TO PERMIT UNION ORGANIZERS TO CONDUCT A BOYC OTT ON THE BUSINESS' PRIVATE PROPERTY NFIB ARGUED THAT IT IS WRONG TO REQUIRE A BUSINESS OWNER TO ALLOW UNION ORGANIZERS ONTO THEIR PRIVATE PROPERTY FOR THE PURPOSE OF HARMING THE BUSINESS SINCE BOYC OTTS ARE ESPECIALLY DEVASTATING TO SMALL BUSINESSES, THE BOARD'S CURR ENT INTERPRETATION IMPERMISSIBLY INTRUDES ON BUSINESS OWNERS PRIVATE PROPERTY RIGHTS STAT US PENDING AMICUS BRIEF FILED ON 1/7/11 SACKETT V EPA - REGULATORY TAKING U S SUPREME COURT - CERT PETITION AND MERITS BRIEF - VICTORY! THE CASE CONCERNS A CLEAN WATER ACT VIO LATION THAT THE ENVIRONMENTAL PROTECTION AGENCY ISSUED TO THE SACKETTS, LANDOWNERS IN IDAH O EPA CLAIMS THE LAND IS SUBJECT TO THE CWA, AND WHEN THE SACKETTS PLACED FILL MATERIAL O N THE LOT FOR THE CONSTRUCTION OF A HOME, EPA ISSUED AN ADMINISTRATIVE COMPLIANCE ORDER DI RECTING THE SACKETTS TO REMOVE THE FILL AND RESTORE THE LOT TO ITS ORIGINAL CONDITION A T THREE-JUDGE PANEL OF THE NINTH CIRCUIT RULED THEY CAN NOT GET JUDICIAL REVIEW UNLESS THEY F IRST GO THROUGH THE LIKELY FUTILE PROCESS OF APPLYING FOR A FEDERAL WETLANDS PERMIT, A PRO CESS THAT COULD TAKE YEARS AND COST TENS OF THOUSANDS OF DOLLARS STATUS DECIDED NFIB AM ICUS BRIEF FILED ON 3/25/11 COURT ACCEPTED REVIEW AND MERITS BRIEF FILED ON 9/30/11 COUR T RULED IN FAVOR OF SACKETT SECRETARY OF LABOR V VOLKS CONSTRUCTORS A/K/A AKM LLC V SEC RETARY OF LABOR - FIGHTING TO UPHOLD OSHA'S STATUTE OF LIMITATIONS OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION U S COURT OF APPEALS FOR THE D C CIRCUIT THE NFIB LEGAL CENTER FILED A BRIEF ASKING OSHA'S REVIEW COMMISSION TO UPHOLD THE SIX-MONTH TIME LIMIT FOR OSHA TO ISSUE A CITATION FOR A RECORD-KEEPING VIOLATION DESPITE THIS LAW, OSHA CONTINUES TO I SSUE CITATIONS FOR FAILING TO PROPERLY RECORD INJURIES IN ITS FORM 300 LOG FOR VIOLATIONS THAT HAVE OCCURRED UP TO FIVE YEARS AGO THE NFIB LEGAL CENTER BELIEVES THAT MAKING SMALL BUSINESSES SPEND TIME AND MONEY TRYING TO RECALL THE FACTS AND FIND FORMER EMPLOYEES IN AN ATTEMPT TO DEFEND AGAINST STALE CLAIMS IS UNFAIR STATUS PENDING NFIB AMICUS BRIEF FILE D ON 11/27/07 IN A 2-1 DECISION, THE COMMISSION AFFIRMED OSHA'S AUTHORITY TO PUNISH EMPLO YERS FOR RECORDKEEPING VIOLATIONS THAT OCCURRED UP TO FIVE YEARS BEFORE THE EXPIRATION OF THE SIX-MONTH STATUTE OF LIMITATIONS GOVERNING SUCH RECORDKEEPING ERRORS, ON THE GROUNDS T HAT IMPROPER RECORDKEEPING MAY CONSTITUTE A CONTINUING VIOLATION OF OSHA'S MANDATORY FIVE- YEAR RECORD RETENTION REGULATION EMPLOYER APPEALED TO FEDERAL COURT AMICUS BRIEF FILED 8 /3/11 SEE'S CANDY SHOPS - WAGE AND HOUR (ROUNDING PRACTICES) CALIFORNIA SUPREME COURT - P ETITION FOR REVIEW CALIFORNIA COURT OF APPEAL 4TH APPELLATE DISTRICT (REMANDED) THE CALIFO RNIA SUPREME COURT GRANTED SEE'S CANDY'S PETITION FOR REVIEW ON THE QUESTION OF WHETHER TI ME ROUNDING POLICIES ARE LEGAL UNDER CALIFORNIA LAW THE ISSUE WAS REMANDED TO THE COURT O F APPEAL WHERE NFIB SMALL BUSINESS LEGAL CENTER FILED AN AMICUS ARGUING THAT CALIFORNIA LA W COMPORTS WITH FEDERAL REGULATIONS ALLOWING TIME ROUNDING STATUS DECIDED AMICUS BRIEF FILED IN SUPPORT OF THE EMPLOYER ON 4/10/12 COURT RULED IN FAVOR OF PLAINTIFFS SPECIALTY HEALTHCARE - NLRB DECIDES WHETHER "MICRO UNIONS"</p>

Return Reference	Explanation	
FORM 990, PART III, LINE 4a		<p>PERMITTED NATIONAL LABOR RELATIONS BOARD THE NLRB WILL SOON DECIDE WHETHER OR NOT LABOR UNIONS WILL BE ALLOWED TO BREAK OFF DIFFERENT SECTIONS OF WORKFORCES INTO SMALL GROUPS TO ORGANIZE FIVE OR TEN WORKERS AT A TIME INSTEAD OF THE WHOLE WORKPLACE AT ONCE - OR ORGANIZE USING "MICRO UNIONS " THE "MICRO UNIONS" WOULD ESSENTIALLY ALLOW LABOR ORGANIZERS TO SECTION OFF COMPANY EMPLOYEES BY SPECIFIC JOB DESCRIPTIONS FOR EXAMPLE, IF A UNION WERE TRYING TO ORGANIZE A RESTAURANT STAFF, LEADERS WOULD TARGET SERVERS, BUSBOYS, DISHWASHERS, COOKS AND HOSTESSES SEPARATELY STATUS PENDING AMICUS BRIEF FILED 3/7/11 SPIRIT AIRLINES V DEPT OF TRANSPORTATION - REGULATORY AND FIRST AMENDMENT U S SUPREME COURT - CERT PETITION IN 2012, U S DEPARTMENT OF TRANSPORTATION ISSUED A REGULATION THAT REQUIRES AIRLINES TO LIST THE TOTAL FEE FOR A TICKET (INCLUDING TAXES) IN ON-LINE AND PRINT ADVERTISING THE RULE ESSENTIALLY PROHIBITS AIRLINES FROM HIGHLIGHTING OR CRITICIZING MANDATORILY-IMPOSED TAXES STATUS DECIDED AMICUS BRIEF FILED 12/27/12 COURT DENIED REVIEW STEARNS V ARIZONA DEPARTMENT OF REVENUE - TAX ARIZONA SUPREME COURT - PETITION FOR CERT PETITIONERS HAVE ASKED THE COURT TO OVERRULE A COURT OF APPEALS' DECISION THAT SANCTIONED A VIOLATION OF THE TBOR BY ALLOWING THE DEPARTMENT OF REVENUE TO CHANGE ITS MIND ON INTERPRETATION OF TAXATION AND THEN APPLY IT RETROACTIVELY TO THE DETRIMENT OF TAXPAYERS WHO WERE FOLLOWING DIFFERENT RULES IN THE EARLIER TIME STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF SIMILARLY SITUATED TAXPAYERS 4/12/13 TAYLOR V EASTERN CONNECTION OPERATING, INC - WAGE & HOUR SUPREME JUDICIAL COURT OF MASSACHUSETTS THIS CASE ISSUE INVOLVES THE POTENTIAL EXTRATERRITORIAL APPLICATION OF THE MASSACHUSETTS WAGE ACT THREE INDEPENDENT CONTRACTORS WHO RESIDE AND WORK IN NEW YORK SUED EASTERN CONNECTION IN MASSACHUSETTS PLAINTIFFS SOUGHT TO PROSECUTE CLAIMS UNDER THE MASSACHUSETTS INDEPENDENT CONTRACTOR STATUTE, THE MINIMUM WAGE ACT, AND THE MINIMUM OVERTIME LAW THE SUPERIOR COURT GRANTED EASTERN CONNECTION'S RULE 12(B) MOTION TO DISMISS ON THE GROUNDS THAT NEW YORK, RATHER THAN MASSACHUSETTS LAW APPLIES, BECAUSE "NONE OF THE PLAINTIFFS HAVE ANY CONTACT WITH MASSACHUSETTS OTHER THAN THROUGH THEIR EMPLOYMENT BY THE DEFENDANT " PLAINTIFFS APPEALED THE DISMISSAL, AND THE SJC HAS TAKEN THE APPEAL STATUS DECIDED AMICUS BRIEF FILED 11/30/12 ORAL ARGUMENT SET FOR 1/8/13 COURT RULED IN FAVOR OF PLAINTIFF ON 5/17/13 TINCHER V OMEGA FLEX - LEGAL REFORM PENNSYLVANIA SUPREME COURT THE COURT WILL DECIDE WHETHER IT SHOULD REPLACE THE STRICT LIABILITY ANALYSIS OF SECTION 402A OF THE SECOND RESTATEMENT WITH THE THIRD RESTATEMENT, A PREFERABLE STANDARD FOR DEFENDANTS INVOLVED IN PRODUCT LIABILITY CASES THE COURT WILL ALSO DECIDE, IF THEY AD OPT THE THIRD RESTATEMENT, WHETHER THE HOLDING SHOULD BE APPLIED PROSPECTIVELY ONLY STATUS PENDING AMICUS BRIEF FILED IN SUPPORT OF DEFENDANT 6/5/13 UNITED AIRLINES V EEOC - ADA ACCOMMODATION REQUIREMENTS EXAMINED U S SUPREME COURT - CERT PETITION SUPREME COURT HAS BEEN ASKED TO REVIEW THE SEVENTH CIRCUIT'S DECISION THAT THE ADA REQUIRES EMPLOYERS TO TRANSFER MINIMALLY-QUALIFIED EMPLOYEES WITH DISABILITIES OVER SUPERIOR APPLICANTS WITH NO DISABILITIES STATUS DECIDED AMICUS BRIEF FILED 1/7/13 COURT DENIED REVIEW UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER V NASSAR - EMPLOYMENT DISCRIMINATION U S SUPREME COURT VICTORY' NFIB FILED A BRIEF SUPPORTING THE UNIVERSITY OF TEXAS IN A RETALIATION CLAIM TITLE VII OF THE CIVIL RIGHTS ACT OF 1964 PROHIBITS AN EMPLOYER FROM DISCRIMINATING AGAINST AN EMPLOYEE "BECAUSE [THE EMPLOYEE] HAS OPPOSED AN EMPLOYMENT PRACTICE MADE UNLAWFUL" BY TITLE VII OR "HAS MADE A CHARGE, TESTIFIED, ASSISTED, OR PARTICIPATED IN ANY MANNER IN AN INVESTIGATION, PROCEEDING, OR HEARING" UNDER TITLE VII IN THIS CASE, THE COURT WILL DECIDE WHETHER AN EMPLOYEE ALLEGING RETALIATION IN VIOLATION OF TITLE VII SATISFIES THE BURDEN OF PROOF BY ESTABLISHING THAT RETALIATI</p>

Return Reference	Explanation
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
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
PART VI, SECTION B POLICIES, LINE 15	<p>THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS IS RESPONSIBLE FOR DETERMINING COMPENSATION FOR THE CEO, CFO, SECRETARY AND SVP OF THE ORGANIZATION. THE TREASURER'S AND EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED AND SET BY THE CEO. IN NOVEMBER 2013, 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 2013-2014 RESULTS ALONG WITH AN IRC 4958 OPINION LETTER WERE PROVIDED TO THE CHAIRMAN OF THE BOARD FOR THE EXECUTIVE COMMITTEE AT THE FEBRUARY 2014 MEETING. THE COMMITTEE RELIES ON THIS INDEPENDENT REVIEW TO ENSURE THAT REASONABLE COMPENSATION IS PAID TO THE CEO, CFO, SECRETARY AND SVP. 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 SVP 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.</p>

Return Reference	Explanation
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

2013

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. ▶ See separate instructions.
- ▶ 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)	N/A	NA		No
(2) NFIB RESEARCH FOUNDATION 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 04-3592337	RESEARCH	TN	501(C)(3)	SUP ORG I	NFIB	Yes	
(3) NFIB YOUNG ENTREPRENEUR FOUNDATION 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 62-1557196	EDUCATION	TN	501(C)(3)	SUP ORG I	NFIB	Yes	
(4) NFIB SAVE AMERICAS FREE ENTERPRISE TRUST 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 94-2532364	PAC	CA	527	N/A	NFIB	Yes	
(5) NFIB THE VOICE OF FREE ENTERPRISE 53 CENTURY BLVD SUITE 250 NASHVILLE, TN 37214 27-3615830	SOC WELFARE	TN	501(C)(4)	N/A	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 BENEFITS	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		No
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	422,922	FMV
(2) NATIONAL FEDERATION OF INDEPENDENT BUSINESS	LINE	104,522	FMV
(3) NATIONAL FEDERATION OF INDEPENDENT BUSINESS	LINE	231,111	FMV

Part VII Supplemental Information

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

Return Reference**Explanation**