

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No. 1545-0047

2010**Open to Public
Inspection**

A For the 2010 calendar year, or tax year beginning , 2010, and ending , 20

B Check if applicable:

☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
NFIB SMALL BUSINESS LEGAL CENTER

D Employer identification number
62-1570449

E Telephone number
(615) 872-5800

F Name and address of principal officer: DONALD A DANNER
1201 F ST. NW, SUITE 200 WASHINGTON, DC 20004

G Gross receipts \$ 2,159,105.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (Insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.NFIB.COM/LEGAL

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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 ☐ 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** 12.

4 Number of independent voting members of the governing body (Part VI, line 1b) **4** 11.

5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) **5** 4.

6 Total number of volunteers (estimate if necessary) **6** 51.

7a Total gross 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** 986,633. **Current Year** 2,158,440.

9 Program service revenue (Part VIII, line 2g) 0. 0.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 388. 665.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0.

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 987,021. 2,159,105.

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) 525,404. 533,426.

16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.

b Total fundraising expenses (Part IX, column (D), line 25) 212,189.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 442,399. 1,669,566.

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 967,803. 2,202,992.

19 Revenue less expenses. Subtract line 18 from line 12 19,218. -43,887.

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **Beginning of Current Year** 346,872. **End of Year** 409,551.

21 Total liabilities (Part X, line 26) 132,646. 239,212.

22 Net assets or fund balances. Subtract line 21 from line 20 214,226. 170,339.

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 *Jeff Smith* **Date** 5/13/11

Type or print name and title Jeff Smith Treasurer

Paid Preparer Use Only

Print/Type preparer's name **Preparer's signature** **Date** **Check if self-employed** ☐ **PTIN** P00292939

Firm's name ▶ KPMG LLP **Firm's EIN** ▶ 13-5565207

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2010)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☒ X

1 Briefly describe the organization's mission:

ATTACHMENT 1

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 1,963,591. including grants of \$ 0.) (Revenue \$ 0.)

SEE ATTACHMENT 1 FOR SUMMARY OF 2010 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 ▶ 1,963,591.

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)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
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? If "Yes," complete Schedule C, Part II	4	X
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? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
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? If "Yes," complete Schedule D, Part VI	11a	X
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? If "Yes," complete Schedule D, Part VII	11b	X
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? If "Yes," complete Schedule D, Part VIII	11c	X
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? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
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)? If "Yes," complete Schedule D, Part X	11f	X
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	X
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? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20 a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	X

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		X
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? If "Yes," complete Schedule J.	X	
24 a	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25 a	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? If "Yes," complete Schedule L, Part I.		X
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? If "Yes," complete Schedule L, Part I.		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III.		X
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? If "Yes," complete Schedule L, Part IV.		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.		X
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? If "Yes," complete Schedule L, Part IV.		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		X
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? If "Yes," complete Schedule R, Part I.		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	X	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.	X	
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? If "Yes," complete Schedule R, Part VI.		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

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

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

Check if Schedule O contains a response to any question in this Part VI ☒ X

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	12	
b Enter the number of voting members included in line 1a, above, who are independent	11	
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?		X
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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
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		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
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?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
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?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **ATTACHMENT 2**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

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 37214-3682**
615-872-5800

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII. ☒ X**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, and 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
ATTACHMENT 3										
(1) BRADLEY EIFFERT DIRECTOR	1.00	X						0.	16,000.	203.
(2) DON COGMAN DIRECTOR	1.00	X						0.	15,695.	203.
(3) SUNDER RAMANI DIRECTOR	1.00	X						0.	16,000.	203.
(4) TIMOTHY CLAYTON CHAIRMAN	1.00	X						0.	38,000.	203.
(5) RUTH LOPEZ NOVODOR DIRECTOR	1.00	X						0.	7,500.	203.
(6) A JUNE LENNON DIRECTOR	1.00	X						0.	16,000.	135.
(7) THOMAS MICHAEL NOBIS DIRECTOR	1.00	X						0.	8,000.	203.
(8) MARIA COAKLEY DAVID DIRECTOR	1.00	X						0.	7,500.	203.
(9) DAVID M GUERNSEY DIRECTOR	1.00	X						0.	16,000.	203.
(10) NEVIN GROCE DIRECTOR	1.00	X						0.	5,500.	203.
(11) BETTY NEIGHBORS DIRECTOR	1.00	X						0.	8,000.	203.
(12) DONALD A DANNER PRESIDENT/CEO	1.00	X		X				0.	637,883.	41,889.
(13) KURT SUMMERS DIRECTOR	1.00	X						0.	5,500.	203.
(14) MARY BLASINSKY SVP/SECRETARY	1.00			X				0.	262,005.	37,462.
(15) TAMMY S BOEHMS SVP/CFO	1.00			X				0.	337,022.	24,971.
(16) JEFF SMITH TREASURER	1.00			X				0.	146,138.	18,895.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(17) KAREN R HARNED EXECUTIVE DIRECTOR	40.00				X			181,572.	0.	18,399.
(18) SUSAN M ECKERLY SVP	5.00				X			0.	281,123.	29,427.
(19) BETH MILITO EXECUTIVE SENIOR COUNSEL	40.00					X		156,975.	0.	6,145.
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total								338,547.	1,823,866.	179,556.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								338,547.	1,823,866.	179,556.

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

- 3** Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** X
- 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? If "Yes," complete Schedule J for such individual **4** X
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** X

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.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 4		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	282,548.			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,875,892.			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		2,158,440.			
Program Service Revenue	Business Code						
	2a						
	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)			665.		665.
	4	Income from investment of tax-exempt bond proceeds			0.		
	5	Royalties			0.		
		(i) Real	(ii) Personal				
	6a	Gross Rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)			0.		
		(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory					
	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.			
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d				0.		
12	Total revenue. See instructions			2,159,105.	0.	0.	665.

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) but are not required to complete columns (B), (C), and (D).

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 U.S. See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. 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	199,971.	199,971.		
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	244,176.	244,176.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0.			
9 Other employee benefits	64,273.	64,273.		
10 Payroll taxes	25,006.	25,006.		
11 Fees for services (non-employees):	0.			
a Management				
b Legal	1,367,539.	1,363,939.		3,600.
c Accounting	11,584.		11,584.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	95,583.	20,301.		75,282.
12 Advertising and promotion	2,934.	2,934.		
13 Office expenses	171,529.	26,282.	11,940.	133,307.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	0.			
17 Travel	19,222.	15,534.	3,688.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	1,175.	1,175.		
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 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a				
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,202,992.	1,963,591.	27,212.	212,189.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	158,360.	1	0.
	2 Savings and temporary cash investments		2	204,041.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	9,860.	4	157,257.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	178,652.	15	48,253.
16 Total assets. Add lines 1 through 15 (must equal line 34)	346,872.	16	409,551.	
Liabilities	17 Accounts payable and accrued expenses	33,950.	17	199,051.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	98,696.	25	40,161.
	26 Total liabilities. Add lines 17 through 25	132,646.	26	239,212.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	214,226.	27	155,339.
	28 Temporarily restricted net assets		28	15,000.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, 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	214,226.	33	170,339.
	34 Total liabilities and net assets/fund balances	346,872.	34	409,551.

Form 990 (2010)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,159,105.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,202,992.
3	Revenue less expenses. Subtract line 2 from line 1	3	-43,887.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	214,226.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	170,339.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☒

		<input checked="" type="checkbox"/>	
		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?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	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.		X
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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		
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?		X
b	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.		

Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

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 - Other
- 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? ☐
- 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 support
			Yes	No	Yes	No	Yes	No	
(A) NFIB, INC.	94-0707299	501 (C) (6)	X						0.
(B)									
(C)									
(D)									
(E)									
Total									0.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15		%
16a 33 1/3 % support test - 2010. 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 - 2009. 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 - 2010. 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 - 2009. 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section 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 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%
19a 33 1/3 % support tests - 2010. 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 ►		<input type="checkbox"/>
b 33 1/3 % support tests - 2009. 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 ►		<input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►		<input type="checkbox"/>

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2010

Name of the organization

NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

JSA

0E1251 1.000

5300HP 1841

Name of organization NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number
62-1570449**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 282,548.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 1,150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- ▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization
NEIB 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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2010

JSA
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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 XIV.

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 XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	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 XIV.

Part V Endowment Funds. Complete if 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 year end balance held as:

- a Board designated or quasi-endowment ▶ _____ %
 b Permanent endowment ▶ _____ %
 c Term endowment ▶ _____ %

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

- (i) unrelated organizations 3a(i) ☐ Yes ☐ No
 (ii) related organizations 3a(ii) ☐ Yes ☐ No

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

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

Part VI Land, Buildings, and Equipment See Form 990, Part X, line 10.

Description of investment	(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. 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		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	48,253.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) DUE TO AFFILIATES	17,538.
(3) PAYROLL TAX LIABILITY	5,070.
(4) VACATION ACCRUAL	17,553.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. FIN 48 (ASC 740) Footnote. In Part XIV, 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).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,159,105.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,202,992.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-43,887.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-43,887.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	3,794,841.
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	1,635,736.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	1,635,736.
3	Subtract line 2e from line 1	3	2,159,105.
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 XIV.)	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	2,159,105.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	3,838,727.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,635,735.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	1,635,735.
3	Subtract line 2e from line 1	3	2,202,992.
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 XIV.)	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	2,202,992.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental information *(continued)*

FIN 48 (ASC TOPIC 740) FOOTNOTE

SCHEDULE D, XIV

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). ACCORDINGLY, THERE IS NO PROVISION FOR INCOME TAX. 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 YEARS ENDED DECEMBER 31, 2010 AND 2009; NOR DID THE LEGAL CENTER HAVE ANY SIGNIFICANT UNCERTAIN TAX POSITIONS FOR THE TAX YEARS ENDED DECEMBER 31, 2010 AND 2009.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|--|
| <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 from the organization or a related organization? **4a** ☐ Yes ☒ No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** ☒ Yes ☐ No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** ☐ Yes ☒ No

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** ☐ Yes ☒ No
- b** Any related organization? **5b** ☐ Yes ☒ No

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? **6a** ☐ Yes ☒ No
- b** Any related organization? **6b** ☐ Yes ☒ No

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)?

For Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule J (Form 990) 2010

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(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)-(C)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DONALD A DANNER	(i) 0 (ii) 494,424.	(ii) 0 (iii) 125,073.	(iii) 0 (iv) 18,386.	0 16,218.	0 25,671.	0 679,772.	
2 MARY BLASINSKY	(i) 0 (ii) 207,171.	(ii) 0 (iii) 49,211.	(iii) 0 (iv) 5,623.	0 13,468.	0 23,994.	0 299,467.	
3 TAMMY S BOEHMS	(i) 0 (ii) 269,474.	(ii) 0 (iii) 64,106.	(iii) 0 (iv) 3,442.	0 10,504.	0 14,467.	0 361,993.	
4 KAREN R HARNED	(i) 0 (ii) 171,456.	(ii) 0 (iii) 8,136.	(iii) 0 (iv) 1,980.	0 3,991.	0 14,408.	0 199,971.	
5 BETH MILITO	(i) 0 (ii) 148,542.	(ii) 0 (iii) 6,753.	(iii) 0 (iv) 1,680.	0 5,474.	0 671.	0 163,120.	
6 JEFF SMITH	(i) 0 (ii) 136,250.	(ii) 0 (iii) 8,538.	(iii) 0 (iv) 1,350.	0 6,818.	0 12,077.	0 165,033.	
7 SUSAN M ECKERLY	(i) 0 (ii) 224,435.	(ii) 0 (iii) 53,241.	(iii) 0 (iv) 3,447.	0 10,270.	0 19,157.	0 310,550.	
8	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
9	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
10	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
11	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
12	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
13	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
14	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
15	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	
16	(i) 0 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	0 0	0 0	0 0	

Schedule J (Form 990) 2010

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

COMPENSATION ESTABLISHED BY RELATED ORGANIZATION**SCHEDULE J, PART I, LINE 3**

NFIB SMALL BUSINESS LEGAL CENTER RELIES ON A RELATED ORGANIZATION TO ESTABLISH THE COMPENSATION OF THE EXECUTIVE DIRECTOR. THE NATIONAL FEDERATION OF INDEPENDENT BUSINESS, INC. USES ONE OR MORE OF THE METHODS DESCRIBED TO ESTABLISH NFIB SMALL BUSINESS LEGAL CENTER'S EXECUTIVE DIRECTOR'S COMPENSATION.

SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN**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 ACCRUALS FOR THE PLANS HAVE CEASED. NO PAYMENTS WERE MADE TO ANY SUPPLEMENTAL RETIREMENT PLAN IN 2010.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

INCENTIVE COMPENSATION PLAN**SCHEDULE J, LINE 7**

THE EXECUTIVE DIRECTOR AND SENIOR EXECUTIVE COUNSEL OF NFIB SMALL

BUSINESS LEGAL CENTER PARTICIPATE IN AN INCENTIVE COMPENSATION PLAN WITH

A PORTION OF THE INCENTIVE BASED ON MANAGEMENT'S REVIEW OF THEIR

PERFORMANCE DURING THE YEAR.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

VOLUNTEERS

FORM 990, PART I, LINE 6

IN 2010, THE NFIB SMALL BUSINESS LEGAL CENTER USED THE SERVICES OF 51
VOLUNTEERS. THE LEGAL CENTER HAS A 14 MEMBER ADVISORY BOARD CONSISTING OF
PRO BONO ATTORNEYS ADVISING THE LEGAL CENTER OF WHICH CASES TO GET
INVOLVED IN HELPING SMALL BUSINESSES. THE LEGAL CENTER ALSO HAD ONE PRO
BONO ATTORNEY WRITE A LEGAL BRIEF FOR THE CENTER. SEVEN ADDITIONAL
ATTORNEYS ACTED IN PRESENTING WEBINARS TO NFIB MEMBERS REGARDING SMALL
BUSINESS LEGAL ISSUES. THE LEGAL CENTER HAD 29 ATTORNEYS VOLUNTEER
SERVICES REGARDING HEALTHCARE LITIGATION.

SUMMARY OF LEGAL CASES FOR 2010

FORM 990, PART III, LINE 4A

480.00 V. U.S. - EMINENT DOMAIN

U.S. SUPREME COURT (CERT PETITION)

PETITION TO THE COURT TO HEAR A CASE INVOLVING THE FEDERAL GOVERNMENT'S
MANIPULATION OF THE RULES CONTROLLING FEDERAL EMINENT DOMAIN PROJECTS, IN
ORDER TO ARTIFICIALLY DEPRESS THE COMPENSATION IT MUST PAY FOR PROPERTY
IT HAS TAKEN.

STATUS: PENDING. AMICUS BRIEF FILED IN SUPPORT OF LAND OWNERS ON
11/23/09.

Name of the organization

NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

ADAMS V. GOODYEAR TIRE & RUBBER CO. - ASBESTOS LITIGATION

OHIO SUPREME COURT VICTORY!

THE OHIO SUPREME COURT WILL DETERMINE WHETHER TAKE HOME ASBESTOS EXPOSURE CLAIMS ARE BARRED UNDER THE PREMISES LIABILITY SECTION OF OHIO'S ASBESTOS MEDICAL CRITERIA LAW AND ALSO FAIL UNDER A NEGLIGENCE THEORY BECAUSE NO DUTY IS OWED TO PERSONS EXPOSED OFF-SITE. THE INTERMEDIATE APPELLATE COURT RULED THAT THE STATUTE BARRED THE CLAIMS.

STATUS: DECIDED. AMICUS BRIEF FILED ON 09/21/09. COURT RULED IN FAVOR OF THE EMPLOYER ON 6/10/10.

ADCOCK V. FREIGHTLINER - LABOR CHALLENGE

U.S. SUPREME COURT

THE FOURTH CIRCUIT'S DECISION TO EXEMPT CERTAIN EMPLOYER CONCESSIONS FROM THE NLRA'S PROHIBITION AGAINST EMPLOYER ASSISTANCE CREATES A MASSIVE HOLE IN THE STATUTE FOR THE THINGS THAT UNIONS VALUE MOST FROM EMPLOYERS. THIS LOOPHOLE ENDANGERS THE INTEGRITY OF COLLECTIVE BARGAINING, AS UNION OFFICIALS HAVE A STRONG INCENTIVE TO COMPROMISE EMPLOYEE INTERESTS AT THE BARGAINING TABLE AS A QUID PRO QUO FOR ORGANIZING ASSISTANCE FROM THEIR EMPLOYER.

STATUS: PENDING. AMICUS BRIEF FILED ON 05/28/09 IN SUPPORT OF CERT PETITION.

Name of the organization

NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

AMERICAN ELECT. POWER CO. V. CONNECTICUT - CLIMATE CHANGE LITIGATION

U.S. SUPREME COURT

THE SPECIFIC ISSUE IN THE CASE IS WHETHER THE PUBLIC NUISANCE CLAIMS SEEKING TO SUBJECT AMERICAN BUSINESSES THAT EMIT GREENHOUSE GAS EMISSIONS TO LIABILITY FOR WEATHER-RELATED EVENTS ALLEGEDLY CAUSED BY GLOBAL WARMING VIOLATE THE POLITICAL QUESTION DOCTRINE UNDER ARTICLE III OF THE CONSTITUTION. THIS CASE WAS THE FIRST OF FOUR SUCH CASES FILED IN THE LAST FEW YEARS. TWO OTHERS ARE ON APPEAL (5TH AND 9TH CIRCUITS) AND THE FOURTH WAS VOLUNTARILY WITHDRAWN. IN ALL FOUR CASES, THE TRIAL COURTS DISMISSED THE CLAIMS AS PRESENTING NONJUSTICIABLE POLITICAL QUESTIONS BECAUSE THEY WOULD REQUIRE COURTS TO EFFECTIVELY SET EMISSIONS LEVELS. THE SECOND CIRCUIT, IN FALL 2009, OVERTURNED THE TRIAL COURT'S DECISION IN AEP AND ALLOWED THE CLAIM TO PROCEED UNDER SOME FEDERAL COMMON LAW PUBLIC NUISANCE THEORY. DEFENDANTS ARE FILING A PETITION FOR CERT. IN HOPES THAT THE U.S. SUPREME COURT WILL OVERTURN THE SECOND CIRCUIT'S RULING.

STATUS: SUPREME COURT GRANTED CERTIORARI DEC 2010. AMICUS BRIEF FILED ON 2/7/11. ORAL ARGUMENT SET FOR 4/19/11.

AOI V. AVAKIAN - LABOR LAW VIOLATES EMPLOYERS' FIRST AMENDMENT RIGHTS

U.S. DISTRICT COURT FOR OREGON

Name of the organization

NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

OREGON SB 519 DIRECTLY PROHIBITS EMPLOYERS FROM HOLDING MANDATORY
WORKPLACE MEETINGS IN PRIVATE BUSINESSES TO DISCUSS THE EFFECTS OF
UNIONIZATION ON THEIR BUSINESS. NFIB ARGUED THAT THIS VIOLATES BUSINESS
OWNERS FIRST AMENDMENT RIGHT TO SPEAK WITH THEIR EMPLOYEES ABOUT THE
EFFECTS OF UNIONIZATION.

STATUS: DECIDED. AMICUS BRIEF FILED 4/1/10. COURT GRANTED STATE'S
MOTION TO DISMISS THE COMPLAINT 5/7/10.

ASSOCIATED INDUSTRIES OREGON V. AVAKIAN - LABOR SPEECH PROHIBITIONS
U.S. DISTRICT COURT

NFIB CHALLENGED OREGON'S LAW, SB 519, THAT DIRECTLY PROHIBITS EMPLOYERS
FROM HOLDING MANDATORY WORKPLACE MEETINGS IN PRIVATE BUSINESSES TO
DISCUSS THE EFFECTS OF UNIONIZATION ON THEIR BUSINESS.

STATUS: DECIDED. AMICUS BRIEF FILED 4/1/10. COURT GRANTED STATE'S
MOTION TO DISMISS COMPLAINT 5/7/10.

BAHENA V. GOODYEAR TIRE & RUBBER CO. - INCREASING EXCULPATORY DEFENSES
NEVADA SUPREME COURT

AFTER THE TRIAL COURT STRUCK ALL OF GOODYEAR'S DEFENSES AND FOUND THE
COMPANY LIABLE, IT HELD A JURY TRIAL ON DAMAGES ONLY, WHICH RESULTED IN A
\$30 MILLION COMPENSATORY DAMAGES VERDICT. THE JURY DID NOT FIND FOR

Name of the organization

NFIB SMALL BUSINESS LEGAL CENTER

Employer identification number

62-1570449

PUNITIVE DAMAGES AGAINST GOODYEAR, AS THE COMPANY WAS ABLE TO PUT FORTH SOME EXCULPATORY EVIDENCE DURING THE PUNITIVE DAMAGES PHASE.

THE NEVADA SUPREME COURT ISSUED A 6-1 DECISION UPHOLDING THE CIVIL DEATH PENALTY SANCTION UNDER A FAIRLY LOW STANDARD FOR REVIEW, AS THE COURT DID NOT CONSIDER THE STRIKING OF THE DEFENDANT'S ANSWERS TO BE A "CASE-ENDING" SANCTION. FROM A SMALL BUSINESS PERSPECTIVE, IT SUGGESTS THAT IF A BUSINESS MAKES AN ERROR IN FULLY COMPLYING WITH DISCOVERY REQUEST IN A LAWSUIT, IT COULD BE SUBJECT TO THE EQUIVALENT OF A DEFAULT JUDGMENT WITHOUT DUE PROCESS.

STATUS: DECIDED. COURT UPHELD THE DISTRICT COURT AND THE ABUSE OF DISCRETION STANDARD FOR NON-CASE CONCLUDING DISCOVERY SANCTIONS.

BRINKER V. SUPERIOR COURT - EXPANSION OF MANDATORY MEAL AND REST BREAK CALIFORNIA SUPREME COURT

VOIDING A TRIAL COURT'S 2006 DECISION THAT AN ESTIMATED 59,000 TO 63,000 CURRENT AND FORMER EMPLOYEES COULD JOIN A LAWSUIT AGAINST THE DALLAS-BASED COMPANY, THE CALIFORNIA 4TH DISTRICT COURT OF APPEAL RULED THAT EMPLOYER BRINKER ONLY HAD TO "MAKE AVAILABLE" MEAL AND REST BREAKS TO ITS WORKERS, NOT TO "ENSURE" THE BREAKS WERE TAKEN. THE APPELLATE COURT RULED THAT EMPLOYERS NEED ONLY MAKE MEAL BREAKS AVAILABLE TO EMPLOYEES; IF THE EMPLOYEE FOR SOME REASON DOESN'T WANT TO TAKE IT OR VOLUNTARILY WORKS THROUGH IT, THE EMPLOYER CANNOT BE PENALIZED. THE

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EMPLOYEES HAVE APPEALED THE DECISION TO THE STATE SUPREME COURT.

STATUS: PENDING. AMICUS BRIEF FILED ON 8/19/09.

BUSINESS FOR A BETTER NY V. NY DEPT. OF LABOR - URGING REPEAL OF STRICT
LIABILITY

U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT

PLAINTIFFS HAVE CHALLENGED NEW YORK'S INFAMOUS LABOR LAW 240-241, A.K.A.
"LADDER LAW" OR "SCAFFOLD LAW", WHICH PROVIDES THAT CONTRACTORS ASSUME
TOTAL LIABILITY FOR EMPLOYEE INJURIES REGARDLESS OF FAULT OR WORK
CONDITIONS. NEW YORK IS THE ONLY STATE THAT STILL HAS SUCH A LAW ON THE
BOOKS; MOST OTHERS HAVE A "COMPARATIVE NEGLIGENCE" STATUTE, WHICH
PARTITIONS LAWSUITS ACCORDING TO BLAME. A BUSINESS ALLIANCE HAS
CHALLENGED THE LAW ON CONSTITUTIONAL GROUNDS AND ALSO ARGUED THAT FEDERAL
OSHA PREEMPTS.

STATUS: PENDING. BRIEF IN SUPPORT OF BENY FILED ON 07/31/07. DISTRICT
COURT DISMISSED CHALLENGE AND APPEAL FILED IN THE U.S. COURT OF APPEALS
FOR THE SECOND CIRCUIT. BRIEF IN SUPPORT OF BENY FILED WITH APPELLATE
COURT ON 12/21/07. ORAL ARGUMENTS HEARD IN U.S. COURT OF APPEALS FOR THE
SECOND CIRCUIT ON MAY 21, 2009.

CALIFORNIA FARM BUREAU V. CALIFORNIA STATE WATER BOARD - LAWFUL
REGULATORY FEE OR INVALID TAX?
CALIFORNIA SUPREME COURT

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AT ISSUE IS WHETHER THE LEGISLATURE MAY ORDER A STATE AGENCY TO FUND THE BUDGET OF ONE OF ITS DIVISIONS BY "FEES" IMPOSED ON A DISCRETE SUBSET OF PERSONS, EVEN THOUGH MANY OF THE DIVISION'S ACTIVITIES DON'T RELATE TO THEM; FOR EXAMPLE, THE STATE ADMITTED THAT 30 PERCENT OF THE DIVISION'S ACTIVITIES BENEFIT THE PUBLIC GENERALLY. COURT APPROVAL OF THIS LEGISLATIVE SCHEME WOULD GIVE THE LEGISLATURE FREE REIN TO DO THE SAME FOR A MYRIAD OF OTHER AGENCIES, INCLUDING FUNDING EVER-LARGER AGENCY BUDGETS ON THE BACKS OF SMALL SEGMENTS OF SOCIETY, SUCH AS BUSINESSES, THROUGH THE IMPOSITION ON THEM OF UNFAIR "FEES."

STATUS: DECIDED. BRIEF IN SUPPORT OF CA FARM BUREAU ON 08/29/07. ORAL ARGUMENT HELD: DECEMBER 8, 2010. COURT REMANDED FOR FURTHER PROCEEDINGS.

CLEAR CHANNEL V. DALLAS COUNTY - PROPERTY RIGHTS DEFENDED
TEXAS SUPREME COURT

NFIB IS ASKING THE TEXAS SUPREME COURT TO DETERMINE WHETHER THE TEXAS CONSTITUTION'S TAKINGS CLAUSE ALLOWS A GOVERNMENT ENTITY TO NEGOTIATE A DIRECT PURCHASE OF PRIVATE PROPERTY FROM ONE OF SEVERAL PROPERTY OWNERS AND THEN CLAIM THAT, BECAUSE OF THE PURCHASE, THE GOVERNMENT ENTITY IS NOW A PRIVATE PARTY NOT REQUIRED TO COMPENSATE OWNERS OF REMAINING INTERESTS. LETTING THIS RULING STAND WILL ALSO HAVE PARTICULARLY DETRIMENTAL EFFECTS ON SMALL BUSINESSES.

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STATUS: PENDING. AMICUS BRIEF FILED 04/27/09.

SUMMARY OF LEGAL CASES FOR 2010 (CONT.)

COLE V. HARVEYLAND - STATE EMPLOYMENT LAW EXEMPTION FOR SMALL BUSINESS

WASHINGTON COURT OF APPEALS

THE ISSUE IS WHETHER WASHINGTON COURTS HAVE JURISDICTION TO HEAR EMPLOYMENT DISCRIMINATION SUITS AGAINST EMPLOYERS WITH FEWER THAN EIGHT EMPLOYEES. THE WASHINGTON LAW AGAINST DISCRIMINATION SAYS THAT SMALL EMPLOYERS ARE EXEMPT FROM THE LAW. THE COURT WILL DETERMINE WHETHER THE EXEMPTION OPERATES AS A JURISDICTIONAL BAR.

STATUS: PENDING. AMICUS BRIEF FILED IN SUPPORT OF EMPLOYER ON 11/1/10.

COMER V. MURPHY OIL USA - LIABILITY FOR GREENHOUSE GAS EMISSIONS

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 EN BANC COURT OF THE

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QUORUM TO HEAR THE CASE.

DOJI, INC. D/B/A DEMOS STEAKHOUSE V. TENNESSEE - UNEMPLOYMENT INSURANCE
TENNESSEE COURT OF APPEALS

THE LEGAL CENTER WEIGHED IN BEFORE THE TENNESSEE COURT OF APPEALS IN AN UNEMPLOYMENT COMPENSATION DISPUTE INVOLVING AN NFIB MEMBER. THE ISSUE CONCERNS WHETHER AN EMPLOYER DISPUTING AN UNEMPLOYMENT (UI) CLAIM NEEDS TO PRESENT LIVE TESTIMONY FROM CUSTOMERS AND CO-WORKERS TO PROVE THAT A TERMINATION WAS BASED ON MISCONDUCT. PREVIOUSLY, DOCUMENTS LIKE CUSTOMER COMPLAINT CARDS AND EMPLOYEE PERSONNEL RECORDS WERE ADMITTED WITHOUT TESTIMONY. UI HEARINGS ARE GENERALLY VERY INFORMAL, SO REQUIRING EMPLOYERS TO SUBPOENA AND MARCH IN WITNESSES WILL GREATLY INCREASE THE TIME AND MONEY REQUIRED TO FIGHT MERITLESS UI CLAIMS.

STATUS: DECIDED. AMICUS BRIEF FILED ON 8/4/09. COURT RULED EMPLOYEE'S ACTIONS DID NOT AMOUNT TO MISCONDUCT AND AWARDED UI BENEFITS. AMICUS BRIEF FILED IN SUPPORT OF SUPREME COURT REVIEW. ON 6/16/10, THE TENNESSEE SUPREME COURT DENIED REVIEW.

TENNESSEE SUPREME COURT

THE TN SUPREME COURT HAS BEEN ASKED TO REVIEW A DECISION BY THE TENNESSEE COURT OF APPEALS IN AN UNEMPLOYMENT COMPENSATION DISPUTE INVOLVING AN NFIB MEMBER. THE ISSUE CONCERNS WHETHER AN EMPLOYER DISPUTING AN

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UNEMPLOYMENT (UI) CLAIM NEEDS TO PRESENT LIVE TESTIMONY FROM CUSTOMERS
AND CO-WORKERS TO PROVE THAT A TERMINATION WAS BASED ON MISCONDUCT.
PREVIOUSLY, DOCUMENTS LIKE CUSTOMER COMPLAINT CARDS AND EMPLOYEE
PERSONNEL RECORDS WERE ADMITTED WITHOUT TESTIMONY.

STATUS: PENDING. AMICUS BRIEF FILED ON 03/01/10.

DOUBLE QUICK, INC. V. LYMAS - DAMAGES CAP SUPPORTED
MISSISSIPPI SUPREME COURT

THE MISSISSIPPI SUPREME COURT IS CONSIDERING A CONSTITUTIONAL CHALLENGE
TO THE STATE'S \$1 MILLION GENERAL CAP ON NONECONOMIC DAMAGES. LYMAS SUED
DOUBLE QUICK INC. AFTER HE WAS SHOT IN 2007 WHILE LEAVING A STORE IN
BELZONI, CLAIMING THE COMPANY DID NOT DO ENOUGH TO ENSURE THE SAFETY OF
ITS CUSTOMERS. A JURY AWARDED LYMAS DAMAGES OF ABOUT \$4 MILLION. THE
JUDGE IN THE CASE, HOWEVER, LOWERED THE NON-ECONOMIC DAMAGES TO \$1
MILLION, WHICH IS THE CAP PASSED BY THE MISSISSIPPI LEGISLATURE IN 2004.

LYMAS' ATTORNEYS ARE CHALLENGING THE CONSTITUTIONALITY OF THE LIMIT.

STATUS: DECIDED. AMICUS BRIEF FILED IN SUPPORT OF PROPERTY OWNER ON
12/14/09. ARGUMENT SET FOR 6/8/10. COURT REVERSED AND RENDERED 9-0 ON
LYMAS' FAILURE TO PROVE PROXIMATE CAUSE AND DISMISSED THE STATUTORY CAP
ISSUE AS MOOT.

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DRD POOL SERVICES V. FREED

MARYLAND COURT OF APPEALS VICTORY!

THE MARYLAND COURT WILL REVIEW THE CONSTITUTIONALITY OF THE STATE'S
GENERAL NONECONOMIC DAMAGES CAP, WHICH CURRENTLY IS SET AT \$725,000, THAT
APPLIES IN PERSONAL INJURY CASES.

THE CASE INVOLVES A 5-YEAR OLD WHO DROWNED IN A SWIMMING POOL MADE BY THE
DEFENDANT POOL SERVICES COMPANY. THE TRIAL COURT JURY AWARDED EACH OF
THE CHILD'S PARENTS MORE THAN \$2 MILLION, WHICH WOULD BE REDUCED BY THE
CAP. THE PLAINTIFFS CHALLENGED THE VALIDITY OF THE CAP.

STATUS: DECIDED. AMICUS BRIEF FILED IN SUPPORT OF DEFENDANT ON 1/15/10.

COURT RULED ON 09/24/10 THAT THE DAMAGES CAP WAS NOT UNCONSTITUTIONAL.

EEOC V. CRST VAN EXPEDITED - ATTORNEY FEES ASSESSED AGAINST EEOC

U.S. COURT OF APPEALS FOR THE 8TH CIRCUIT

THE EEOC FILED A SERIES OF CLAIMS AGAINST TRUCKING COMPANY CRST VAN
EXPEDITED, ALLEGING SEXUAL HARASSMENT OF FEMALE EMPLOYEES. THE DISTRICT
COURT DISMISSED THE CASE, FINDING THE EEOC HAD FAILED TO INVESTIGATE AND
CONSOLIDATE INDIVIDUAL CLAIMS PRIOR TO BRINGING THE TITLE VII LAWSUIT.
THE JUDGE DID NOT APPRECIATE THE EEOC'S LITIGATION STRATEGY OF 'SUE
FIRST, ASK QUESTIONS LATER' AND ISSUED AN ORDER REQUIRING THE EEOC TO PAY
MORE THAN \$4.5 MILLION DOLLARS IN COSTS AND ATTORNEYS FEES TO THE
TRUCKING COMPANY.

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STATUS: PENDING. AMICUS BRIEF FILED IN SUPPORT OF DEFENDANT ON 9/7/10.

EEOC V. KRONOS - EEOC SUBPOENA POWER CHALLENGED

U.S. COURT OF APPEALS FOR THE 3RD CIRCUIT

VICKY SANDS APPLIED FOR A CASHIER AND BAGGER JOB AT A KROGER'S GROCERY STORE. SHE DIDN'T GET THE JOB AND FILED AN ADA COMPLAINT. THE EEOC ISSUED A BROAD SUBPOENA TO KRONOS, THE PRE-EMPLOYMENT TESTING COMPANY USED BY KROGER, DEMANDING ALL OF KROGER'S TESTING RESULTS FOR EVERY JOB CATEGORY. LATER, THE EEOC ISSUED A SECOND SUBPOENA DEMANDING NATIONWIDE RACE DATA FROM ALL EMPLOYERS KRONOS HAD TEST DATA FOR, PURPORTEDLY AS PART OF AN "EXPANDED" INVESTIGATION UNDER TITLE VII INTO SYSTEMIC, DISCRIMINATORY HIRING PRACTICES BY KROGER AGAINST AFRICAN-AMERICANS. THE TRIAL COURT FOUND THE SUBPOENA TO BE OVERBROAD. THE EEOC IS NOW APPEALING TO THE THIRD CIRCUIT ASKING TO HAVE THE ORIGINAL SUBPOENA ENFORCED.

STATUS: DECIDED. AMICUS BRIEF FILED IN SUPPORT OF EMPLOYER ON 12/14/09.

COURT RULED IN FAVOR EEOC.

EMERALD STEEL FABRICATORS V. BLI - DRUG FREE WORKPLACE DEFENDED

OREGON SUPREME COURT VICTORY!

THE OREGON COURT IS BEING ASKED TO DETERMINE WHETHER AN EMPLOYER SHOULD BE HELD LIABLE FOR AN UNLAWFUL EMPLOYMENT PRACTICE WHEN THE EMPLOYER

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CHOSE NOT TO HIRE A TEMPORARY WORKER AS A FULL-TIME EMPLOYEE AFTER THE WORKER DISCLOSED THAT HE WOULD NOT BE ABLE TO PASS A DRUG TEST BECAUSE HE USES MEDICAL MARIJUANA TO TREAT HIS ANXIETY, NAUSEA AND VOMITING PURSUANT TO THE OREGON MEDICAL MARIJUANA ACT. LOWER COURTS HELD IN FAVOR OF THE WORKER AND FOUND THE EMPLOYER LIABLE FOR DISCHARGING THE TEMPORARY WORKER BECAUSE OF A DISABILITY AND FAILING TO REASONABLY ACCOMMODATE A DISABILITY.

STATUS: DECIDED. AMICUS BRIEF FILED IN SUPPORT OF EMPLOYER ON 01/07/09.
COURT RULED IN FAVOR OF THE EMPLOYER ON 05/15/10.

GOLDEN GATE RESTAURANT ASSOC. V. SAN FRANCISCO - HEALTH CARE
U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT

THE NFIB SMALL BUSINESS LEGAL CENTER IS PARTICIPATING IN A COURT CHALLENGE TO OVERTURN SAN FRANCISCO'S WORKER HEALTHCARE SECURITY ORDINANCE. THIS ORDINANCE, PASSED BY THE CITY COUNCIL IN JULY OF 2006, REQUIRES EMPLOYERS TO PROVIDE HEALTH INSURANCE FOR THEIR EMPLOYEES OR PAY A FINE TO THE CITY.

STATUS: DECIDED. AMICUS BRIEF FILED ON 03/27/08 IN SUPPORT OF GGRA'S CHALLENGE. ON SEPTEMBER 30, 2008, THE NINTH CIRCUIT COURT OF APPEALS REJECTED NFIB'S ARGUMENTS AND UPHELD THE SAN FRANCISCO ORDINANCE.

GOLDEN GATE RESTAURANT ASSOC. V. SAN FRANCISCO - HEALTH CARE