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## Return of Organization Exempt From Income Tax

2012

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

Open to Public  
Inspection

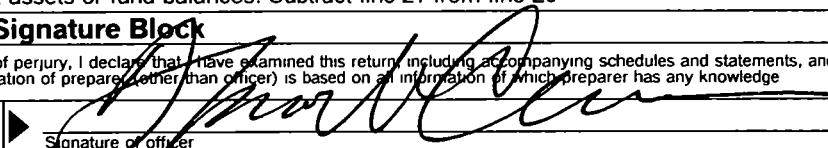
<b>A For the 2012 calendar year, or tax year beginning Jul 1, 2012, and ending Jun 30, 2013</b>			
<b>B Check if applicable</b>	<b>C Name of organization</b>	<b>D Employer Identification Number</b>	
Address change	National Board for Certified Counselors, Inc.	58-2085335	
Name change	Doing Business As	<b>E Telephone number</b>	
Initial return	Number and street (or P O box if mail is not delivered to street addr)	Room/suite	(336) 547-0607
Terminated	3 Terrace Way	State ZIP code + 4	
Amended return	City, town or country	NC	27403-3660
Application pending	Greensboro	<b>G Gross receipts \$ 10,230,583.</b>	
<b>F Name and address of principal officer</b>		<b>H(a) Is this a group return for affiliates?</b>	
Thomas W Clawson 3 Terrace Way Greensboro NC 27403		<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>H(b) Are all affiliates included?</b>
		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If 'No,' attach a list (see instructions)
<b>I Tax-exempt status</b>	501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) <input type="checkbox"/> (insert no.)	4947(a)(1) or	527
<b>J Website:</b> ► www.nbcc.org		<b>H(c) Group exemption number</b> ►	
<b>K Form of organization</b>	<input checked="" type="checkbox"/> Corporation	Trust	Association
	Other	<b>L Year of Formation</b> 1982	
		<b>M State of legal domicile</b> NC	

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities	Certification of master's level professionals. In pursuit of this mission, NBCC promotes: quality assurance in counseling practice, the value of counseling, public awareness of quality counseling practice, professionalism in counseling, and leadership in credentialing.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Revenue</b>	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
<b>Expenses</b>	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	96
	6 Total number of volunteers (estimate if necessary)	6	98
<b>Net Assets or Fund Balances</b>	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	12,000.	652,822.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,477,850.	9,304,207.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	48,317.	41,127.
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	211,590.	178,285.
		8,749,757.	10,176,441.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	412,287.	936,321.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,404,514.	2,748,019.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ►		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,019,807.	5,964,624.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	7,836,608.	9,648,964.
	19 Revenue less expenses Subtract line 18 from line 12	913,149.	527,477.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	6,556,462.	7,525,883.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,702,358.	4,062,250.
		2,854,104.	3,463,633.

**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

<b>Sign Here</b>			Date
	Signature or officer	Thomas W Clawson	13 May 2014
	President & CEO		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Self-Prepared	Check <input type="checkbox"/> if self-employed
	Firm's address		Firm's EIN ►
		Phone no	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 05/09/13

Form 990 (2012)

913

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**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III 

1 Briefly describe the organization's mission

Certification of master's level professionals.

In pursuit of this mission, NBCC promotes: quality assurance in counseling

See Form 990, Page 2, Part III, Line 1 (continued)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

NBCC reviews and examines individual's credentials in order to attest to their qualifications to provide protection of the public and professional promotion and recertification of counselors. NBCC currently certifies over 47,000 counselors.

**4b** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

NBCC received its first MFP grant award in August 2012. Under this grant, the NBCC MFP will provide up to 24 fellowships per year to diverse doctoral students in counseling. In this way, the NBCC MFP will increase the number of professional counselors who have received advanced training and who are skilled in providing effective services to underserved populations. The first fellowships were awarded in April 2013.

**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 ►**

**Part IV Checklist of Required Schedules**

- 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
- 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  X
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? 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, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV 9  X
- 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, 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
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII 12a  X
- 12b 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 and XII 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
- 14a 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? 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
- 20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H 20a  X
- b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b

**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	21	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	22	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	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
24b	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
24d	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	
25b	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	25b	
26	26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	26	X
27	27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III	27	X
28	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)	28a	X
28a	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28a	X
28b	b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
28c	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	28c	X
29	29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29	X
30	30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	30	X
31	31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31	X
32	32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32	X
33	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	33	X
34	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	34	X
35a	35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
35b	b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	35b	X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36	
37	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	37	X
38	38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	X

BAA

Form 990 (2012)

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

		Yes	No
1 a	1 a	41	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c		
2 a 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	2 a	96	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2 b	X	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3 b		
4 a 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)?	4 a	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	5 a		X
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 b		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 c		
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	6 a		X
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 b		
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	7 a		
7 b Organizations that may receive deductible contributions under section 170(c).	7 b		
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?	7 c		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 d		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 e		
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 f		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 g		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 h		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	8		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	9 a		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9 b		
9 Sponsoring organizations maintaining donor advised funds.	10 a		
a Did the organization make any taxable distributions under section 4966?	10 b		
b Did the organization make a distribution to a donor, donor advisor, or related person?	11 a		
10 Section 501(c)(7) organizations. Enter	11 b		
a Initiation fees and capital contributions included on Part VIII, line 12	12 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12 b		
11 Section 501(c)(12) organizations. Enter	13 a		
a Gross income from members or shareholders	13 b		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	13 c		
12 a Section 4947(a)(1) non - exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	14 a		X
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	14 b		
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?			
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			
c Enter the amount of reserves on hand			
14 a Did the organization receive any payments for indoor tanning services during the tax year?			
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O			

**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to 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

## Section A. Governing Body and Management

1 a Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members  
of the governing body, or if the governing body delegated broad  
authority to an executive committee or similar committee, explain in Schedule O

1 b Enter the number of voting members included in line 1a, above, who are independent

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?

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?

4 Did the organization make any significant changes to its governing documents  
since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

b Are any governance decisions of the organization reserved to (or subject to approval by) members,  
stockholders, or other persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by  
the following:

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director or 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

	Yes	No
1 a		7
1 b		7
2		X
3	X	
4		X
5		X
6		X
7 a		X
7 b		X
8 a	X	
8 b	X	
9		X

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

10 a Did the organization have local chapters, branches, or affiliates?

b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

b Describe in Schedule O the process, if any, used by the organization to review this Form 990

12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13

b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

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

b Other officers of key employees of the organization

If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)

16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10 a		X
10 b		
11 a	X	
12 a	X	
12 b	X	
12 c	X	
13	X	
14	X	
15 a	X	
15 b	X	
16 a		X
16 b		

## Section C. Disclosure

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

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  Other (explain in Schedule O)

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 during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

J. Monique Boyd 3 Terrace Way Greensboro NC 27403-3660 (336) 547-0607  
BAA TEEA0106 08/08/12 Form 990 (2012)

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

 Check if Schedule O contains a response to any question in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a 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 (list any hours for related organizations below dotted line)	(C)					(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
		O Individual trustee	I Institutional trustee	O Officer	K Key employee	H Highest compensated			
(1) Devika Dibya Choudhuri	4.00			X			0.	0.	0.
Chair									
(2) James M. Benshoff	2.00			X			0.	0.	0.
Secretary									
(3) Joseph D. Wehrman	4.00			X			1,400.	0.	0.
Chair-elect									
(4) Brandon Hunt	1.00			X			3,000.	0.	0.
Past-Chair									
(5) Keith Davis	1.00	X					0.	0.	0.
Board member									
(6) Kylie P. Dotson-Blake	1.00	X					0.	0.	0.
Board member									
(7) D.J. Vanas	1.00	X					0.	0.	0.
Public member									
(8) Thomas W. Clawson	30.00			X			248,096.	140,385.	27,167.
President, CEO	10.00								
(9) J Monique Boyd	30.00			X			66,066.	32,804.	27,707.
Chief Financial Officer	10.00								
(10) Shawn O'Brien	30.00			X			115,307.	53,542.	26,057.
Chief Operating Officer	10.00								
(11) David Bergman	30.00				X		123,347.	58,680.	20,533.
Vice President of External Affairs	10.00								
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Officer or director	Individual trustee	Institutional trustee	Key employee				Highest compensated
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
<b>1 b Sub-total</b>							<b>557,216.</b>	<b>285,411.</b>	<b>101,464.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>									
<b>d Total (add lines 1b and 1c)</b>							<b>557,216.</b>	<b>285,411.</b>	<b>101,464.</b>
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►	<b>3</b>								
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual									
<b>4</b> 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									
<b>5</b> 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									

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Center for Credentialing 3 Terrace Way Greensboro NC 27403	Examination Services	2,987,511.
Applied Measurement Pro 18000 W. 105th Street 18000 W. 105th Street KS 66061	Testing services	1,143,793.
Richard Goldberg & Associates 170 Scotch Rd Ewing NJ 08628	Legal services	297,226.
PIP Printing and Documenting 4214 Beechwood Dr, Ste 105 Greensboro NC 27410	Printing services	172,457.

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 ►

**Part VIII Statement of Revenue**Check if Schedule O contains a response to any question in this Part VIII **CONTRIBUTIONS, GIFTS, GRANTS  
AND OTHER SIMILAR AMOUNTS****PROGRAM SERVICE REVENUE****OTHER 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
<b>1 a</b> Federated campaigns	<b>1 a</b>				
<b>b</b> Membership dues	<b>1 b</b>				
<b>c</b> Fundraising events	<b>1 c</b>				
<b>d</b> Related organizations	<b>1 d</b>	10,000.			
<b>e</b> Government grants (contributions)	<b>1 e</b>	642,822.			
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1 f</b>				
<b>g</b> Noncash contributions included in lns 1a-1f: \$					
<b>h Total.</b> Add lines 1a-1f		► 652,822.			
	<b>Business Code</b>				
<b>2 a</b> Certification Fees	900099	3,798,677.	3,798,677.	0.	0.
<b>b</b> Examination Fees	900099	4,140,164.	4,140,164.	0.	0.
<b>c</b> Application Fees	900099	1,057,765.	1,057,765.	0.	0.
<b>d</b> Other Fee Revenue	900099	285,624.	285,624.	0.	0.
<b>e</b> Newsletter advertising revenue	900099	21,977.	21,977.	0.	0.
<b>f</b> All other program service revenue					
<b>g Total.</b> Add lines 2a-2f		► 9,304,207.			
<b>3</b> Investment income (including dividends, interest and other similar amounts)		► 36,342.	0.	0.	36,342.
<b>4</b> Income from investment of tax-exempt bond proceeds		►			
<b>5</b> Royalties		► 78,044.	0.	0.	78,044.
	(i) Real	(ii) Personal			
<b>6 a</b> Gross rents	48,912.				
<b>b</b> Less rental expenses					
<b>c</b> Rental income or (loss)	48,912.				
<b>d</b> Net rental income or (loss)		► 48,912.	0.	0.	48,912.
<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	24,622.	709.			
<b>b</b> Less cost or other basis and sales expenses		20,546.			
<b>c</b> Gain or (loss)	24,622.	-19,837.			
<b>d</b> Net gain or (loss)			4,785.	0.	4,785.
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
<b>b</b> Less direct expenses	b				
<b>c</b> Net income or (loss) from fundraising events		►			
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	a				
<b>b</b> Less: direct expenses	b				
<b>c</b> Net income or (loss) from gaming activities		►			
<b>10 a</b> Gross sales of inventory, less returns and allowances	a	79,361.			
<b>b</b> Less cost of goods sold	b	33,596.			
<b>c</b> Net income or (loss) from sales of inventory		► 45,765.	45,765.	0.	0.
Miscellaneous Revenue	<b>Business Code</b>				
<b>11 a</b> Miscellaneous	900099	5,564.	5,564.	0.	0.
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue					
<b>e Total.</b> Add lines 11a-11d		► 5,564.			
<b>12 Total revenue.</b> See instructions		► 10,176,441.	9,355,536.	0.	168,083.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX 

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	76,490.			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	511,440.			
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	348,391.			
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	363,987.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,822,189.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	132,033.			
9 Other employee benefits	274,205.			
10 Payroll taxes	155,605.			
11 Fees for services (non-employees)				
a Management	3,203,587.			
b Legal	308,290.			
c Accounting	53,964.			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	19,657.			
g Other (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)	111,968.			
12 Advertising and promotion	12,229.			
13 Office expenses	449,410.			
14 Information technology	79,517.			
15 Royalties				
16 Occupancy	266,760.			
17 Travel	453,790.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	27,766.			
20 Interest				
21 Payments to affiliates	432,240.			
22 Depreciation, depletion, and amortization	112,696.			
23 Insurance	17,051.			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
a <u>Bank and Merchant Fees</u>	134,928.			
b <u>Books, Dues &amp; Subscriptions</u>	99,752.			
c <u>Miscellaneous</u>	38,599.			
d <u>Recruitment and Training</u>	142,420.			
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	9,648,964.			
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X 

		(A) Beginning of year	(B) End of year
<b>ASSETS</b>	1 Cash – non-interest-bearing	665,294.	1 722,175.
	2 Savings and temporary cash investments	1,014,301.	2 699,498.
	3 Pledges and grants receivable, net	6,354.	3 6,354.
	4 Accounts receivable, net	17,006.	4 331,942.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	6	
	7 Notes and loans receivable, net	7	
	8 Inventories for sale or use	8	
	9 Prepaid expenses and deferred charges	130,800.	9 156,365.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 5,831,617.	
	b Less: accumulated depreciation	10b 1,895,880.	10c 3,935,737.
	11 Investments – publicly traded securities	11	
	12 Investments – other securities See Part IV, line 11	1,222,713.	12 1,461,544.
	13 Investments – program-related. See Part IV, line 11	13	
	14 Intangible assets	12,900.	14 11,700.
	15 Other assets See Part IV, line 11	189,663.	15 200,568.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	6,556,462.	16 7,525,883.
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses	454,049.	17 716,428.
	18 Grants payable	540,808.	18 445,545.
	19 Deferred revenue	1,587,677.	19 1,648,855.
	20 Tax-exempt bond liabilities	20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D	21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	22	
	23 Secured mortgages and notes payable to unrelated third parties	1,095,955.	23 1,182,299.
	24 Unsecured notes and loans payable to unrelated third parties	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	25 23,869.	69,123.
	<b>26 Total liabilities.</b> Add lines 17 through 25	3,702,358.	26 4,062,250.
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets	2,854,104.	27 3,463,633.
	28 Temporarily restricted net assets	28	
	29 Permanently restricted net assets	29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
	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	33 2,854,104.	33 3,463,633.
	<b>34 Total liabilities and net assets/fund balances</b>	34 6,556,462.	34 7,525,883.

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Form 990 (2012)

**Part XI | Reconciliation of Net Assets**Check 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	10,176,441.
2 Total expenses (must equal Part IX, column (A), line 25)	2	9,648,964.
3 Revenue less expenses. Subtract line 2 from line 1	3	527,477.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,854,104.
5 Net unrealized gains (losses) on investments	5	82,052.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,463,633.

**Part XII | Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis		
2c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
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?	3a	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	3b	X

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Form 990 (2012)

**SCHEDULE C**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.  
► See separate instructions.

OMB No 1545-0047

**2012**Open to Public  
Inspection**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations. Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization

Employer identification number

National Board for Certified Counselors, Inc.

58-2085335

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$ \_\_\_\_\_
- 3 Volunteer hours

► \$ \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  
 Yes  No  
 Yes  No
- 4 a Was a correction made?  
 b If 'Yes,' describe in Part IV

► \$ \_\_\_\_\_

► \$ \_\_\_\_\_

 Yes  No  
 Yes  No
 **Part I-C Complete if the organization is exempt under section 501(c) , except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ \_\_\_\_\_
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ► \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year?  
 Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter-0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter-0-
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

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

Schedule C (Form 990 or 990-EZ) 2012

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

**B** Check  if the filing organization checked box A and 'limited control' provisions apply

<b>Limits on Lobbying Expenditures</b> (The term 'expenditures' means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)			
<b>d</b> Other exempt purpose expenditures			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)			
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns			
If the amount on line 1e, column (a) or (b) is	<b>The lobbying nontaxable amount is</b>		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)			
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-			
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-			
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
<b>2 a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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Schedule C (Form 990 or 990-EZ) 2012

**Part II-B** · Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			
2 a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	X

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'

1	Dues, assessments and similar amounts from members	1	3,540,641
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	75,905
b	Carryover from last year	2b	0
c	Total	2c	75,905
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	141,626
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	0

## Part IV | Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5; Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

**Part IV Supplemental Information (continued)**

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service

OMB No 1545-0047

**Supplemental Financial Statements****2012****Open to Public  
Inspection**

Name of the organization

Employer identification number

National Board for Certified Counselors, Inc.

58-2085335

**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?  Yes  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?  Yes  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.	
	<b>Held at the End of the Tax Year</b>
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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 section 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, 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.

1 a 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 XIII, 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 VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**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

d  Loan or exchange programs

b  Scholarly research

e  Other \_\_\_\_\_

c  Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV | Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

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

a Board designated or quasi-endowment ► \_\_\_\_\_ %

b Permanent endowment ► \_\_\_\_\_ %

c Temporarily restricted endowment ► \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

Yes  No

(ii) related organizations

3a(i)

3a(ii)

3b

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		4,444,418.	1,087,038.	3,357,380.
c Leasehold improvements				
d Equipment		540,518.	219,602.	320,916.
e Other		846,681.	589,240.	257,441.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ►

3,935,737.

BAA

Schedule D (Form 990) 2012

**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) Artisan Mid Cap Value Investor (ARTQX)	114,797.	FMV
(B) Champlain Small Company Adv (CIPSX)	117,858.	FMV
(C) Dodge & Cox Stock (DODGX)	74,432.	FMV
(D) Federated High-Yield (FHYTX)	129,587.	FMV
(E) Fidelity Floating Rate High Income (FFRHX)	81,141.	FMV
(F) Janus Flexible Bond T (JAFIX)	115,612.	FMV
(G) Neuberger Berman Real Estate Tr (NBRFX)	104,984.	FMV
(H) Oakmark Equity & Income I (OAKBX)	99,280.	FMV
(I) See Part VII Investments - Other Securities		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12)	1,461,544.	

**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, column (B) line 13)	▶	

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

(a) Description	(b) Book value
(1) Slipt-dollar receivable	200,568.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	▶ 200,568.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to Center for Credentialing & Education, Inc.-Affiliat	60,422.
(3) Due to NBCC Foundation, Inc.-Affiliated 501(c) (3)	8,701.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	▶ 69,123.

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI | Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	10,311,926.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	82,052.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	53,433.
e	Add lines 2a through 2d	2e	135,485.
3	Subtract line 2e from line 1	3	10,176,441.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	4a	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4b	
b	Other (Describe in Part XIII.)	4c	
c	Add lines 4a and 4b	5	10,176,441.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		

**Part XII | Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	9,702,397.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	53,433.
e	Add lines 2a through 2d	2e	53,433.
3	Subtract line 2e from line 1	3	9,648,964.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	4a	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4b	
b	Other (Describe in Part XIII.)	4c	
c	Add lines 4a and 4b	5	9,648,964.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		

**Part XIII | 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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Pt\_X Line\_2 \_\_\_\_\_ It is the opinion of management that NBCC has no  
 \_\_\_\_\_ uncertain tax positions that would be subject to  
 \_\_\_\_\_ change upon examination.

Pt\_XI Line\_2d \_\_\_\_\_ Amount reflects loss on disposal of fixed assets of  
 \_\_\_\_\_ \$19,837.00 and cost of goods sold of \$33,596.00.

Pt XII Line\_2d \_\_\_\_\_ Amount reflects loss on disposal of fixed assets of  
 \_\_\_\_\_ \$19,837.00 and cost of goods sold of \$33,596.00.

## **Part XIII | Supplemental Information (continued)**

**Schedule F**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

National Board for Certified Counselors, Inc.

Employer identification number

58-2085335

**Part I General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

**3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Central America	0	0	Program	Credentialing	5,000.
(2) East Asia and Pacific	0	0	Program	Credentialing	22,000.
(3) Europe	0	1	Program	Credentialing	40,000.
(4) Europe	0	0	Grants	Counselor development	313,000.
(5) Middle East	0	0	Program	Credentialing	8,000.
(6) North America	0	0	Program	Credentialing	18,000.
(7) South America	0	0	Program	Credentialing	29,000.
(8) South Asia	0	0	Program	Credentialing	41,000.
(9) South Asia	0	0	Grants	Counselor development	9,000.
(10) Sub-Saharan Africa	0	0	Program	Credentialing	69,000.
(11) Sub-Saharan Africa	0	0	Grants	Counselor development	26,000.
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3 a Sub-total</b>	0	1			580,000.
<b>b Total from continuation sheets to Part I</b>					
<b>c Totals (add lines 3a and 3b)</b>	0	1			580,000.

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

Schedule F (Form 990) 2012

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Europe	Support	313,000.	Bank wire			
(2)		Sub-Saharan Africa	Support		26,000.	Bank wire			
(3)		South Asia	support		9,000.	Bank wire			
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

▲ 3  
▲ 0  
Schedule F (Form 990) 2012

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

1 Was the organization a U S transferor of property to a foreign corporation during the tax year? If 'Yes,' the organization may be required to file Form 926, *Return by a U S Transferor of Property to a Foreign Corporation* (see Instructions for Form 926)  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? If 'Yes,' the organization may be required to file Form 3520, *Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, and/or Form 3520-A, *Annual Information Return of Foreign Trust With a U S Owner* (see Instructions for Forms 3520 and 3520-A)  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? If 'Yes,' the organization may be required to file Form 5471, *Information Return of U S Persons With Respect To Certain Foreign Corporations* (see Instructions for Form 5471)  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If 'Yes,' the organization may be required to file Form 8621, *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund* (see Instructions for Form 8621)  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? If 'Yes,' the organization may be required to file Form 8865, *Return of U S Persons With Respect To Certain Foreign Partnerships* (see Instructions for Form 8865)  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? If 'Yes,' the organization may be required to file Form 5713, *International Boycott Report* (see Instructions for Form 5713)  Yes  No

**Part V Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Pt\_I Line 2 The EO's program manager receives expense summaries on a routine basis and upon request.

Pt\_I Line 3 Col (F) Expenditures are measured using the accrual basis of accounting.

Part IV Line 1 The EO is not required to complete Form 926.

**SCHEDULE I**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.  
► Attach to Form 990.

Name of the organization

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(1) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(g) Description of non-cash assistance	
					(f) Method of valuation (book, FMV, appraisal, other)	(h) Purpose of grant or assistance
(1) NBCC Foundation, Inc.--- 3 Terrace Way Greensboro NC 27403	56-1939558	501(c)(3)	397,736.			
(2) Council for Accreditation 1001 North Fairfax St. Alexandria VA 22314	52-1246061	501(c)(3)	125,000.	0.	N/A	N/A
(3) Fair Access Coalition on 3 Terrace Way Greensboro NC 27403	26-0856362	501(c)(6)	0.	9,997. Cost	Operational support	Support
(4) --- --- --- --- --- --- --- ---						
(5) --- --- --- --- --- --- --- ---						
(6) --- --- --- --- --- --- --- ---						
(7) --- --- --- --- --- --- --- ---						
(8) --- --- --- --- --- --- --- ---						

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

TEE-A3901 11/30/12

► 2

1  
► 1

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

**Schedule I (Form 990) (2012)**

OMB No. 1545-0047  
**2012**

**Open to Public  
Inspection**

Employer identification number

58-2085335

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 Educational	1	9,750.	22,003.	Cost	Rent/tuition
2 Educational	24	480,000.	30,440.	Cost	Training & related travel
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Pt\_I\_Line\_2 -- EO's program\_manager\_maintains\_ongoing\_communication\_with\_the\_grant\_recipient\_for\_status\_reports\_on\_meeting\_operational\_objectives.

Pt\_III\_col\_(b) -- No\_estimation\_was\_required.

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**SCHEDULE J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

OMB No. 1545-0047

**2012**

Open to Public Inspection

Name of the organization

National Board for Certified Counselors, Inc.

Employer identification number

58-2085335

**Part I Questions Regarding Compensation**

**1 a** 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

- First-class or charter travel
- Travel for companions
- Tax indemnification and gross-up payments
- Discretionary spending account

- Housing allowance or residence for personal use
- Payments for business use of personal residence
- Health or social club dues or initiation fees
- Personal services (e.g., maid, chauffeur, chef)

**Yes**

**No**

**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 filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- Compensation committee
- Independent compensation consultant
- Form 990 of other organizations

- Written employment contract
- Compensation survey or study
- Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

**Only 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?
- b** Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a** The organization?
- b** Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	<b>Yes</b>	<b>No</b>
<b>1 b</b>		
<b>2</b>		
<b>4 a</b>	X	
<b>4 b</b>	X	
<b>4 c</b>	X	
<b>5 a</b>		
<b>5 b</b>		
<b>6 a</b>		
<b>6 b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

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

Schedule J (Form 990) 2012

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed. . .

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
Thomas W Clawson 1 President, CEO	(\$ 163,971.)	(\$ 46,688.)	(\$ 38,338.)	(\$ 12,089.)	(\$ 8,031.)	(\$ 268,217.)	(\$ 0.)
Shawn O'Brien 2 Chief Operating Officer	(\$ 92,273.)	(\$ 26,418.)	(\$ 21,693.)	(\$ 6,841.)	(\$ 4,544.)	(\$ 151,769.)	(\$ 0.)
David Bergman 3 Vice President of External Affairs	(\$ 115,178.)	(\$ 6,721.)	(\$ 1,448.)	(\$ 11,784.)	(\$ 4,169.)	(\$ 139,300.)	(\$ 0.)
4	(\$ 54,794.)	(\$ 3,197.)	(\$ 689.)	(\$ 5,606.)	(\$ 1,983.)	(\$ 66,269.)	(\$ 0.)
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

## Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

Part II, B iii Other compensation includes earnings associated with vacation-hours accumulated

as of June 2009 and not used as of June 2012. All employees were required to "cash out" these hours at their hourly rate as of June 30, 2012.

BAA

**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

**2012****Open to Public  
Inspection**

Name of the organization

National Board for Certified Counselors, Inc.

Employer identification number

58-2085335

Pt III, Line 2 NBCC received its first MFP grant award in August 2012. Under this grant, the NBCC MFP will provide up to 24 fellowships per year to diverse doctoral students in counseling.

Pt VI, Line 3 The Executive Committee may act for the Board of Directors except in matters prohibited by law. The EO's Executive Committee consists of the Chair, Chair-Elect, Secretary, and Past-Chair.

Pt VI, Line 11b An electronic copy of Form 990 is made available to all of the EO's officers for review and comment via an internet website created for the Board's use.

Pt VI, Line 12c The EO's governing body are required to disclose potential conflicts of interest in writing at least annually.

Pt VI, Line 15a Compensation for the EO's CEO is established by comparability data.

Pt VI, Line 15b Compensation for the EO's CFO and COO is established by comparability data.

Pt VI, Line 19 Upon written request, the EO makes its governing documents, conflict of interest policy, and financial statements available to the public via US mail or email.

Pt VII, Col (E) Information regarding reportable compensation paid to the EO's officers by related organizations was obtained from the related organization.

Pt VII, Col (F) Information regarding other compensation paid to the EO's officers by related organizations was obtained from the related organization.

Pt XII, Line 2c The EO is the controlling organization for three

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

TEEA4901 12/8/12

Schedule O (Form 990 or 990-EZ) 2012

Name of the organization

National Board for Certified Counselors, Inc.

Employer identification number

58-2085335

tax exempt organizations located in the United States.

The EO's financial records and the financial records of the

controlled organizations were audited on a consolidated

basis in accordance with generally accepted accounting

principles (GAAP). The EO's financial records were also

audited separately in accordance with generally

accepted accounting principles.

Sch R, Part V, Line c The method used to calculate amounts reported in column C

involves cash disbursed to or on behalf of the controlled

entity named in column A.

**SCHEDULE R**  
(Form 990)

**2012**

**Open to Public**  
Inspection

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
► Attach to Form 990. ► See separate instructions.

Name of the organization

National Board for Certified Counselors, Inc.

**Related Organizations and Unrelated Partnerships**

**Part I Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) _____	_____	_____	_____	_____	_____
(2) _____	_____	_____	_____	_____	_____
(3) _____	_____	_____	_____	_____	_____

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity
(1) <u>Center for Credentialing and Education, Inc.</u> 3 Terrace Way --- Greensboro, NC 27403 56-1939556	Credentialing & curriculum dev	NC	501(c) (6)	N/A	National Board for Cert	X
(2) <u>NBCC Foundation, Inc.</u> 3 Terrace Way --- Greensboro, NC 27403 56-1939558	Advance professional counsel	NC	501(c) (3)	11a, I	National Board for Cert	X
(3) <u>Fair Access Coalition on Testing, Inc.</u> 3 Terrace Way --- Greensboro, NC 27403 26-0856362	Protect public access to test	NC	501(c) (6)	N/A	National Board for Cert	X
(4) See Cont. Sheet for Sch. R, Part II	_____	_____	_____	_____	_____	_____

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

TEEA5001 12/28/12

Schedule R (Form 990) 2012

## **Part II Continuation of Identification of Related Tax-Exempt Organizations**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity	(G) See 512(b)(13) controlled entity?
Yes	No					
European Board for Certified Counselors, Inc.	Professional credentialing	Alameda das Linhas de Torres, 179, 1750-142 Lisbon, PO	PO		National Board for Cert	X
NBCC Romania, Inc.	Professional credentialing	Cetatea de Baltă 112-114 L Bl. 7, Bucharest, RO	RO		National Board for Cert	X
N/A	-----	-----	-----	-----	-----	-----
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N/A	-----	-----	-----	-----	-----	-----

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-JBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
(1) -----											
(2) -----											
(3) -----											

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership		(i) Sec 512(b)(13) controlled entity?	(j) Yes	(k) No
							Yes	No			
(1) -----											
(2) -----											
(3) -----											

**Part V Transactions With Related Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35b, or 36.)**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1) NBCC Foundation, Inc.</b>	b	422,244.cash	
<b>(2) NBCC Foundation, Inc.</b>	n	82,291.Cash	
<b>(3) European Board for Certified Counselors, Inc.</b>	b	255,720.Cash	
<b>(4) NBCC Romania</b>	b	52,112.Cash	
<b>(5) Center for Credentialing and Education, Inc.</b>	n	3,121,295.Cash	
<b>(6) See Continuation Sheet for Schedule R, Part V</b>			

**Part V** **Continuation of Transactions With Related Organizations** (Schedule R (Form 990), Part V, line 2)

(A) Name of other organization	(B) Transaction type (a-s)	(C) Amount involved	(D) Method of determining amount involved
Center for Credentialing and Education, Inc.	n	238,881. Cash	
Center for Credentialing and Education, Inc.	o	2,260,557. Cash	

**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under section 512-514)	(e) Are all partners Section 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tional allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											

**Part VII Supplemental Information**

**Supplemental Information**  
Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

## Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 2, Part III, Line 1 (continued)**

Briefly describe the organization's mission:

practice, the value of counseling, public awareness of quality counseling practice, professionalism in counseling, and leadership in credentialing.

## Schedule D, Supplemental Financial Statements

**Part VII Investments - Other Securities**

	<b>(b)</b> Book value	<b>(c)</b> Method of valuation: Cost or end-of-year market value
Permanent Portfolio (PRPFX)	72,159.	FMV
Pimco Low Duration (PLDDX)	78,089.	FMV
Powershares Preferred (PGX)	51,372.	FMV
Schwab 1000 Index (SNXFX)	63,263.	FMV
Sentinel Common Stock (SENCX)	73,039.	FMV
Sit US Government Securities (SNGVX)	125,339.	FMV
Vanguard Wellington Inv (VWELX)	160,592.	FMV