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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2013**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

▶ Do not enter Social Security numbers on this form as it may be made public.

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

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Center for Study of Responsive Law
	Doing Business As same as "C" above
	Number and street (or P O box if mail is not delivered to street address) Room/suite
	P. O. Box 19367
	City or town, state or province, country, and ZIP or foreign postal code
	Washington, DC 20036
D Employer identification number 52-6082290	
E Telephone number 202-387-8030	
G Gross receipts \$ 7,212,962	
F Name and address of principal officer Ralph Nader P O Box 19367 Washington, DC 20036	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions)	
H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ www.csrl.org	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation 1968 M State of legal domicile DC	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The Center for Study of Responsive Law (Center) supports and conducts a wide variety of research and educational projects to encourage the political, economic and social institutions of this country to be more aware of the needs of citizens-consumers.</u>
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets
	3 Number of voting members of the governing body (Part VI, line 1a) 3
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 14
	6 Total number of volunteers (estimate if necessary) 100
	7a Total unrelated business revenue from Part VIII, column (C), line 12 -207,768
b Net unrelated business taxable income from Form 990-T, line 34 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 554,650
	9 Program service revenue (Part VIII, line 2g) 8,733
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 332,179
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 37,068
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 932,630
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 218,000
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 566,948
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0
	b Total fundraising expenses (Part IX, column (D), line 25) 15,426
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 438,336
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 1,223,284
19 Revenue less expenses. Subtract line 18 from line 12 -290,654	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 18,419,562
	21 Total liabilities (Part X, line 26) 424,971
	22 Net assets or fund balances. Subtract line 21 from line 20 17,994,591

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <i>Ralph Nader</i>	Date Nov. 12, 2014			
	Type or print name and title Ralph Nader, Managing Trustee				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2013)

SCANNED DEC 21 2014

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

The Center for Study of Responsive Law (Center) supports and conducts a wide variety of research and educational projects to encourage the political, economic and social institutions of this country to be more aware of the needs to citizen-consumer

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

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

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported**4a** (Code:) (Expenses \$ 88,313 including grants of \$ 0) (Revenue \$ 0)

Library Project -- Since 2002, the DC Library Renaissance Project has worked to develop local community leaders and community-based study groups that increase citizen participation in advancing broad public concerns about access to public libraries, library collections, and the siting and renovation of libraries

4b (Code:) (Expenses \$ 1,579,060 including grants of \$ 715,000) (Revenue \$ 9,169)

The Center for Study of Responsive Law supports and conducts a wide variety of research and educational projects to encourage the government and corporate institutions to be more aware of the needs of the citizen-consumer. The Center has published a variety of books, reports, newsletters and pamphlets on a number of public interest issues. The Center also hosts conferences on emerging public policy matters, and operates a Freedom of Information Clearinghouse to assist citizens in using the Freedom of Information Act. The Center has also served as an incubator for a variety of projects which have become independent 501(c)(3) organizations. For example, the Center has played a pivotal role in the creation of the Ocean Awareness Project, a 501(c)(3) organization, based in Washington, DC. In addition, Center staff and board members provide free strategic and policy advice to a variety of nonprofit, tax-exempt 501(c)(3) organizations.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **1,667,373**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
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	✓
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	✓
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	✓
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	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
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	✓
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	✓
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 ✓	
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 ✓	
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	✓
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	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
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	✓
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
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	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	✓
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	✓
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	✓
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	✓
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 4		
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.		
b Enter the number of voting members included in line 1a, above, who are independent 1b 4		
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?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?		<input checked="" type="checkbox"/>
b Each committee with authority to act on behalf of the governing body?		<input checked="" type="checkbox"/>
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		<input checked="" type="checkbox"/>

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<input checked="" type="checkbox"/>
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
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 take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Beverly Orr / 1530 P Street NW / Washington, DC 20005 202-387-8030**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, 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) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Layman Allen Trustee	00 02	✓						0	0	0
(2) Edmund Shaker Trustee	00 12	✓						0	0	0
(3) Ralph Nader Trustee	19 23	✓						0	0	0
(4) Laura Milleron Trustee	00 19	✓						0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							0	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							0	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **NONE**

- | | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | 3 | ✓ |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | 4 | ✓ |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | 5 | ✓ |

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
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **NONE**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues . . .	1b				
	c	Fundraising events . . .	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	536,490			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		536,490			
Program Service Revenue	2a	Publication sales	Business Code 900099	2,169	2,169		
	b	Program Service Fees	900099	7,000	7,000		
	c						
	d						
	e						
	f	All other program service revenue .					
	g	Total. Add lines 2a-2f		9,169			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		299,063		
4		Income from investment of tax-exempt bond proceeds ▶		0	0	0	0
5		Royalties		0	0	0	0
			(i) Real (ii) Personal				
6a		Gross rents					
b		Less: rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss) ▶					
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
			5,528,361 1,065,287				
b		Less: cost or other basis and sales expenses		-5,129,431 -33,491			
c		Gain or (loss)		398,930 1,031,796			
d		Net gain or (loss) ▶		1,430,726 0 0 1,430,726			
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
b		Less: direct expenses	b				
c		Net income or (loss) from fundraising events . . ▶					
9a		Gross income from gaming activities. See Part IV, line 19	a				
b		Less: direct expenses	b				
c		Net income or (loss) from gaming activities . . ▶					
10a		Gross sales of inventory, less returns and allowances	a				
b	Less: cost of goods sold	b					
c	Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code					
11a	Partnership Income	900099	-88,402	0	-88,402	0	
b	Partnership Expense (Schedule O)	900099	-137,006		-119,366	-17,640	
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶		-225,408				
12	Total revenue. See instructions. ▶		2,050,040	9,169	-207,768	1,712,149	

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	715,000	715,000		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.				
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.	466,102	407,979	49,831	8,292
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	18,000	16,000	2,000	0
9 Other employee benefits.	85,228	76,456	8,100	672
10 Payroll taxes.	37,911	33,874	4,037	0
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	72,882	71,756	1,126	0
12 Advertising and promotion.	0	0	0	0
13 Office expenses.	54,113	49,735	3,753	625
14 Information technology.	4,176	4,176	0	0
15 Royalties.	0	0	0	0
16 Occupancy.	320,383	280,432	34,252	5,699
17 Travel.	1,745	1,745	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0	0	0	0
19 Conferences, conventions, and meetings.	3,414	3,414	0	0
20 Interest.	0	0	0	0
21 Payments to affiliates.	0	0	0	0
22 Depreciation, depletion, and amortization.	1,559	0	1,559	0
23 Insurance.	7,775	6,806	831	138
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a _____				
b _____				
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e.	1,788,288	1,667,373	105,489	15,426
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	15,372	1	63,297
	2 Savings and temporary cash investments	10,764,111	2	8,900,320
	3 Pledges and grants receivable, net	22,600	3	1,500
	4 Accounts receivable, net	13,049	4	11,352
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	9,364	9	8,034
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 44,541		
	b Less: accumulated depreciation	10b -41,441	10c	3,099
	11 Investments—publicly traded securities	5,274,915	11	5,089,681
	12 Investments—other securities. See Part IV, line 11	2,312,578	12	5,193,692
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets	0	14	
	15 Other assets. See Part IV, line 11	2,915	15	2,915
16 Total assets. Add lines 1 through 15 (must equal line 34)	18,419,562	16	19,273,892	
Liabilities	17 Accounts payable and accrued expenses	6,249	17	3,328
	18 Grants payable	0	18	0
	19 Deferred revenue		19	
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties	418,722	24	408,100
	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	
	26 Total liabilities. Add lines 17 through 25	424,971	26	411,428
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	17,994,591	27	18,862,464
	28 Temporarily restricted net assets	0	28	0
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	17,994,591	33	18,862,464
34 Total liabilities and net assets/fund balances	18,419,562	34	19,273,892	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,050,040
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,788,288
3	Revenue less expenses Subtract line 2 from line 1	3	261,752
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	17,994,591
5	Net unrealized gains (losses) on investments	5	620,919
6	Donated services and use of facilities	6	0
7	Investment expenses	7	14,798
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	18,862,464

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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? ☐ Yes ☒ No
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:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? ☐ Yes ☒ No
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:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ☐ Yes ☒ No
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? ☐ Yes ☒ No
- 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.

	Yes	No
2a		<input checked="" type="checkbox"/>
2b		<input checked="" type="checkbox"/>
2c		
3a		<input checked="" type="checkbox"/>
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

Employer identification number

CENTER FOR STUDY OF RESPONSIVE LAW

52-6082290

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s).

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")	443,005	329,755	776,193	554,650	536,490	2,640,093
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 Total. Add lines 1 through 3	443,005	329,755	776,193	554,650	536,490	2,640,093
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,534,815
6 Public support. Subtract line 5 from line 4.						1,105,278

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	443,005	329,755	776,193	554,650	536,490	2,640,093
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	246,284	156,423	347,697	383,749	299,523	1,088,301
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						3,728,394
12 Gross receipts from related activities, etc. (see instructions)					12	78,204
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	29.64 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	24.82 %
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ <input type="checkbox"/>		

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

Employer identification number

Center for Study of Responsive Law

52-6082290

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part 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
b ☐ Scholarly research
c ☐ Preservation for future generations

- d** ☐ Loan or exchange programs
e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

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

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

Part V Endowment Funds.

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

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

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

- a** Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %

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

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

- (i) unrelated organizations
(ii) related organizations

	Yes	No
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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		15,356	12,257	3,099
e Other		29,185	29,185	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				3,099

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) 790,200 shs Sirius XM Radio (SIRI)	2,757,798	fair market value at 12/31/13
(B) 52,200 shs Calumet Specialty Products Partners LP (CLMT)	1,358,244	fair market value at 12/31/13
(C) 35,000 shs Linn Energy LLC (LINE)	1,077,650	fair market value at 12/31/13
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►	5,193,692	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Not Applicable		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Security Deposit for rental property	2,915
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
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		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

NONE

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

Area for supplemental information with horizontal dashed lines.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

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.

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

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number

Center for Study of Responsive Law

52-6082290

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?

☒ Yes ☐ No

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 (a) 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	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) American Museum of Tort Law P O Box 19367 / Wash , DC 20036	06-1529225	501(c)(3)	70,000	0	book	n/a	general support
(2) Citizen Works / P O Box 18748 Washington, DC 20036	52-2315593	501(c)(3)	30,000	0	book	n/a	general support
(3) Community Futures Collective 221 Idora Ave Vallejo, CA 94591	91-2114465	501(c)(3)	5,000	0	book	n/a	Solitary Watch support
(4) The Law Works / P O Box 323 Winsted, CT 06098	55-0877808	501(c)(3)	535,000	0	book	n/a	general support
(5) Nat'l Commission on Misuse of Intelligence to Justify War	45-3808189	501(c)(3)	75,000	0	book	n/a	general support
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

5
0

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

Cat No 50055P

Schedule I (Form 990) (2013)

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 Not Applicable					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part II, column (b), and any other additional information.

In pursuing our organizational mission, we take all reasonable measures to abide by all laws and regulations applicable to tax-exempt charitable organizations and to ensure grants made by the Board of Trustees are used in an efficient and effective manner.

Prior to making a grant, the Trustees or staff will review the activities of a proposed grantee organization and its programs and assess the organization's capacity to undertake the work for which the proposed grant is being made.

The Trustees or staff will also conduct a review to ensure that the proposed grantee is in compliance with any applicable U.S. Anti-Terrorism Financing Rules.

Trustees or staff will interview or visit the grantee during the term of a grant.

Trustees or staff will require that grantees submit financial and narrative reports during or after the grant term to ensure compliance with the terms of the grant.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

Center for Study of Responsive Law

Employer identification number

52-6082290

Part VI, Section A, Line 2 -- Ralph Nader and Laura Milleron are siblings.

Part VI, Section B, Line 11A -- Form 990 was reviewed by Managing Trustee, and by other Trustees, upon request

Part VI, Section B, Line 15 -- The Managing Trustee reviews and approves the compensation of all employees to ensure that staff are

hired at a reasonable cost. Comparable market data is used from nonprofits in this geographic area.

Part IV, Section C, Line 19 -- The Center for Study of Responsive Law (CSRL) provides comprehensive and timely information to the

public, the media, contributors and government agencies. All solicitation materials accurately represent the CSRL's policies, practices,

and program. All financial, organizational and program reports are complete and accurate. All information about the CSRL reflects the

policies and practices of the organization. Basic information about the CSRL, such as the Form 990, shall be made available, upon request,

in a timely manner, and with charge to individuals who request it.

Form 990 -- Miscellaneous Revenue, Line 11b -- Partnership K-1 Expenses

	UBIT	Excluded UBIT
Net section 1231 gain (loss)	\$	\$ 3,689
Cash contributions		91
Section 59(e)(2) -- expenditures	73,816	
Non-deductible expenses		962
Assumed allowable depletion	45,550	
Percentage depletion in excess of basis		- 1,228
Net-long term capital loss		14,126
TOTAL	\$ 119,366	\$ 17,640

Center for Study of Responsive Law 2013 FORM 990

Public Support Case for the Center for Study of Responsive Law (EIN: 52-6082290)

Background

Founded in 1968, the Center for Study of Responsive Law is a Washington, D.C. charitable trust organized under the laws of the District of Columbia.¹

The Center for Study of Responsive Law (CSRL) was founded by Ralph Nader in 1968. Since then it has sponsored a wide variety of books, organizing projects, litigation and has hosted scores of conferences focusing on government and corporate accountability. One of the Center's primary goals is to empower citizens. The Center focuses on a variety of environmental, consumer and worker health and safety issues.

In June 1968, the Center formed its first task force comprised of seven law student volunteers. The task force began a review of the Federal Trade Commission (FTC), a government commission entrusted with protecting consumers from shoddy products, fraudulent business practices, and deceptive advertising. When the Center's FTC report was released in January 1969, Senator Abraham Ribicoff praised its youthful authors: "Bureaucracy being what it is, I am fascinated by your ability to get in so deep, and get so much information. I am sure that you gentlemen are the envy of the large number of reporters here." The report eventually triggered a major revamping of the FTC headquarters and its field offices.

Analysis

The CSRL qualifies as a "publicly supported" organization described under section 170(b)(1)(A)(vi) and as an organization described in section 509(a)(1) it satisfies the "facts and circumstances test" set forth in section 1.170A-9(e)(3) of the Treasury Regulations.

A. Threshold Requirements

The CSRL is eligible for a determination of public support under the facts and circumstances test because it meets the two threshold requirements for consideration. First, the portion of the CSRL's support that qualifies as eligible public support is 29.64 percent, which exceeds the 10 percent threshold required under Treasury Regulation

¹ See TENTH article of the TRUST AGREEMENT: This is a District of Columbia charitable trust, made in Washington, D. C., and is to be governed, and construed, and administered according to the laws of the District of Columbia, and shall continue to be so governed, and construed and administered even though it is administered elsewhere.

section 1.170A-9(e)(3)(i). Moreover, the portions of the CSRL's support that qualify as public support were substantial in 2004, 2005, 2006 and 2007.² In addition the Center's public support has steadily increased in each year since 2008. This trend continued with the Center's public support increasing from 24.82 percent in 2012 to 29.64 in 2013. We expect the public support to continue to improve in the coming years.

Second, the CSRL's operations ensure that it will continue to attract new and additional public support, as required by Treasury Regulation section 1.170A-9(e)(3)(ii). The CSRL has an active fundraising program targeting individuals and private foundations. In addition, the CSRL is developing a bequests program and a small donor solicitation program. These efforts and the fact the CSRL exceeds the 10 percent threshold requirement mean that the CSRL satisfies the threshold requirement for qualifying as publicly supported under the facts and circumstances test.

B. Other Relevant Factors

In determining whether the CSRL meets the "facts and circumstances test," the Treasury Regulations also provide a list of factors that serve as indicia of whether an organization qualifies as "publicly supported." The higher the percentage of support above the 10 percent requirement, the lower the organization's burden in establishing its publicly supported nature with other factors. These additional factors, discussed below, provide additional evidence that the CSRL satisfies the facts and circumstances test.

1. Sources of Support

The CSRL receives its public support from a wide variety of contributors, providing further support for the CSRL's qualification as a "publicly supported" entity. These donors include tax-exempt entities, foundations, and individuals.

The CSRL has successfully been widening its circle of individual donors. The CSRL has held fundraising events with themes ranging from auto safety to library policy. In 2010, the CSRL sponsored a fundraising event focusing on poverty in Washington, D.C. In 2011 the CSRL organized a fundraising event featuring documentary film-maker Morgan Spurlock. Such efforts have increased the CSRL individual donor base.

² CSRL Public Support 2004 to 2007:

Year	Public Support
2004	32.34 percent
2005	47.16 percent
2006	40.78 percent
2007	32.79 percent

In 2012 the CSRL also held a fundraising event for its D.C. Library Renaissance Project. This event commemorated the Project's 10-year anniversary and expanded the CSRL's base of financial support.

The CSRL plans to continue reaching out to new donors in the coming years. For example, the CSRL is working to create new relationships with different foundations and individuals. Given the broad public concern about the issues the CSRL addresses, there is every reason to believe that the CSRL will continue to be successful in attracting additional donors.

In 2013 the Center continued work to build its base of individual donors and its online presence to develop a base of supporters and new potential donors.

2. Representative Governing Body

The representative nature of an organization's governing body is also a factor in determining whether it qualifies under the "facts and circumstances test." In considering whether a board is representative, relevant factors are the members' expertise in the relevant field, their history of leadership in the community, and their tradition of public service. The CSRL has four trustees with expertise in a diverse range of topics critical to its success, including NGO operations, fundraising, anthropology, law, and general research; accordingly, the Board "represents a broad cross-section of the views and interests of the communities the CSRL serves." The following individuals currently serve as the CSRL's Trustees:

Ralph Nader, Managing Trustee, is one of America's most effective social critics. Named by *The Atlantic* as one of the 100 most influential figures in American history, and by *Time* and *Life* magazines as one of the 100 most influential Americans of the twentieth century, his documented criticism of government and industry has had a widespread effect on public awareness and bureaucratic power. He is the "U.S.'s toughest customer," says *Time* magazine. His inspiration and example have galvanized a whole population of consumer advocates, citizen activists, and public interest lawyers who in turn have established their own organizations throughout the country.

For over four decades, Nader has exposed problems and organized millions of citizens into more than 100 public interest groups to advocate for solutions. His efforts have helped create a framework of laws, regulatory agencies, and federal standards that have improved the quality of life for two generations of Americans. Because of Ralph Nader we drive safer cars, eat healthier food, breathe better air, drink cleaner water, and work in safer environments.

Nader's original research organization is the Washington, D.C.-based Center for Study of Responsive Law. Since 1969, the Center has produced innumerable reports on wide-

ranging subjects such as the Interstate Commerce Commission, auto and food safety, water pollution and drinking water contamination, occupational hazards, veterans problems, information and library policy, aviation, pensions, corporate welfare, and government procurement. In 1955 Ralph Nader received an A.B. magna cum laude from Princeton University, and in 1958 he received a LL.B. with distinction from Harvard University.

Layman Allen has been a pioneer in the use of mathematical logic as a tool of analysis in law as well as in the use of computers in the field of legal research. He has developed a formal system of the logic of legal relations, which includes underlying systems of propositional, predicate, class, deontic, action, time, and capacitive logic. The primary application of the logic of legal relations and its accompanying legal relations language is in the drafting and interpretation of legal documents ranging from constitutions and statutes to contracts and by-laws. In the field of artificial intelligence and law the legal relations language has led to generative expert systems that facilitate analysis of legal provisions having multiple interpretations stemming from ambiguous expression of logical structure. His interest in teaching mathematical logic to lawyers has led to the development of a series of games about logic, mathematics, and law, the most notable being WFF 'N PROOF, EQUATIONS, and The Legal Argument Game of Legal Relations. Professor Allen is a graduate of Princeton with an A.B., Harvard with an M.P.A., and Yale with an LL.B. His research interests are mathematical logic, computers and law, instructional gaming, and artificial intelligence. He came to Michigan Law School from Yale in 1966.

Laura Nader Milleron is currently a Professor of Anthropology at the University of California, Berkeley. She received her Ph.D. in Anthropology from Radcliffe College in 1961. Her education included fieldwork in a Zapotec village in the state of Oaxaca, Mexico, which nurtured her interest in law as it exists in various societies.

Her areas of interest include: comparative ethnography of law and dispute resolution; conflict; comparative family organization; the anthropology of professional mindsets; and the ethnology of the Middle East, Mexico, Latin America and the contemporary United States. Her published work includes: *Harmony, Ideology—Injustice and Control in a Mountain Zapotec Village* (1990) and *The Life of the Law: Anthropological Projects* (2002) and, with Ugo Mattei, *Plunder - When the Rule of Law is Illegal* (2008). *Energy Choices in a Democratic Society* (1980) is the initial work that has continued on in the area of energy and resources resulting in *Naked Science—Anthropological Inquiry into Boundaries, Power, and Knowledge* (1996), and culminating in the *Energy Reader. Essays in Controlling Processes* (1994, 1996, 2002) is an ongoing work that attempts to synthesize contemporary work on power and control. Her films *To Make the Balance* and the PBS film *Little Injustices* are widely disseminated. In 1995 the Law and Society Association awarded her the Kalven Prize. Nader is a member of the American Academy of Arts and Sciences.

Edmund Shaker has practiced law for 59 years. He has expertise in: Corporate Law; Commercial Law; Business Law; Commercial Contracts; and International Business Law. He was admitted to practice law in 1950 in Alberta, Canada and in 1951 in Ontario, Canada. He received a B.A. from the University of Toronto in 1949 and an LL.B. degree from the University of Toronto. He was appointed Queen's Counsel 1976. He is also a member of: the Law Society of Upper Canada; Hamilton Law Association; Canadian Bar Association; and the Canadian Tax Foundation.

3. Public Participation in Programs

Under section 1.170A-9(e)(3)(vi)(a) of the Treasury Regulations, a factor indicating that an organization qualifies as "publicly supported" under the facts and circumstances test is that the organization generally provides facilities or services directly for the benefit of the general public on a continuing basis, such as a conservation organization distributing educational materials. Another factor is whether an organization maintains a definitive program to accomplish its charitable work in the community. The CSRL operates a number of programs that satisfy these two factors.

For example, the CSRL conducts education and outreach programs to inform the general public about a variety of issues.

One CSRL program is particularly beneficial to the Washington, D.C. community. Since 2002 the CSRL's D.C. Library Renaissance Project has worked to develop local community leaders and community-based study groups that increase citizen participation in advancing broad public and neighborhood concerns regarding access to public libraries, library collections, and the siting and renovation of libraries. The D.C. Library Renaissance Project has over 100 community volunteers. As a result of the Project's efforts to highlight the value of libraries, the District of Columbia committed \$180 million in capital funds to a "Library Transformation" campaign. Since 2007, fourteen neighborhood libraries have been rebuilt or restored, with several winning awards for outstanding historic preservation and environmentally forward features.

The Center has sponsored several conferences on a variety of topics including: Federal Chartering of Corporations, Legal Obstacles to Antitrust Enforcement, the Impact of Financial Deregulation, Controlling Corporate Abuses, the Role of Government Sponsored Enterprises, Strategies to Address the Impact of Improperly Stored Hazardous Waste, The Role of the Federal Reserve, Techniques of Improving Civic Education, New Approaches to Antitrust Remedies, Access to Medicines in Less Developed Countries, The Rights of Indigenous People, The Rising Cost of Legal Fees, Consumer Rights, Environmental Protection, Government Accountability, The Role of Computers in Society, Investigative Reporting for Student Journalists, Environmental Threats to our Planet's Oceans, Financial Regulation, The Role of Robust Public Libraries in a

missile defense systems. Participants in this debate were: James Woolsey, chair of the Foundation for Defense of Democracies and former head of the CIA, Rebecca Heinrichs, of The Heritage Foundation, MIT Professor Ted Postol and Kingston Reif, Director of Nuclear Non-Proliferation at the Center for Arms Control and Non-Proliferation. The moderator was Desmond Butler of The Associated Press.

The Center also sponsored a major conference on TSA Security Procedures which was also free and open to the public. The Center also held an academic conference on Corporate Accountability that laid the foundation for a larger public conference on this same topic.

In 2013 the Center sponsored a roundtable meeting for foundation executives and heads of nonprofit organizations to discuss how foundation practices could be streamlined and made more responsive to addressing unmet needs in areas such as: occupational health and safety, auto and other transportation safety, consumer protection, and pension rights.

The Center has published books, reports, newsletters, and pamphlets on a wide variety of consumer, environmental, corporate/government accountability issues. Recently the Center staff surveyed federal regulatory agencies to determine if enforcement budgets had kept pace with regulatory needs, reviewed the level of public disclosure of government contracts by state governments, and evaluated obstacles to farmers developing crops that would be useful in crop rotation schedules and generally beneficial to the environment. In 2013 the Center published a report on the efforts to undermine and defend the civil justice system.

A list of Center books, reports and newsletters is attached as **APPENDIX A**.

The CSRL is currently in the process of creating a digital archive of all its major research reports, books and presentations. This digital archive will be a valuable resource for scholars, consumer advocates, environmentalists, government officials and the general public. The materials will be freely available to the public via the CSRL website.

In addition, the Center has donated many thousands of copies of its books to other nonprofit organizations and to high schools, colleges and universities.

And, Center staff and board members provide free strategic advice to a variety of nonprofit, tax-exempt organizations.

Moreover, under section 1.170A-9(e)(3)(vi)(c)(1) of the Treasury Regulations, another factor indicating that an organization qualifies as “publicly supported” under the facts and circumstances test is that “members of the public having specialized knowledge or expertise, public officials, or civic or community leaders” participate in, or sponsor, the organization’s programs. As discussed above, the CSRL’s conferences, publications, and

web sites have been extremely useful to policymakers, civic leaders and the general public.

Conclusion

In summary, the CSRL has the characteristics of a “publicly supported” organization, based on the facts and circumstances test described in section 1.170A-9(e)(3) of the Treasury Regulations. Specifically, a small number of donors do not control the CSRL; rather it is an institution that bears many of the indicia of a “publicly supported” organization, including public support from a cross-section of donors, with a representative governing body. Moreover, the CSRL is continuing to seek new sources of support from the general public as well as other organizations. The CSRL also has active public participation in its programs, providing services for the benefit of the public on an ongoing basis and having members of the public who are technical experts participating in its programs. Accordingly, the CSRL qualifies as a “publicly supported” organization described in section 170(b)(1)(A)(vi).

APPENDIX A

Center for Study of Responsive Law Books & Reports

The Air Net: The Case Against the World Aviation Cartel, by K. G. J. Pillai (Grossman Publishers).

The Nader Report on the Federal Trade Commission, by Edward F. Cox, Robert C. Fellmeth and John E. Schulz (Grove Press).

The Chemical Feast: Report on the Food and Drug Administration, by James S. Turner (Grossman).

The Interstate Commerce Omission: The report on the Interstate Commerce Commission, by Robert C. Fellmeth (Grossman).

Vanishing Air: The Report on Air Pollution, by John C. Esposito (Grossman).

Beware, by Ralph Nader (Law-Arts Publishing).

Old Age: The Last Segregation [the report on nursing homes], by Claire Townsend (Grossman).

The Water Lords: The Report on Industry and Environmental Crisis in Savannah, Georgia, by James M. Fallows (Grossman).

Water Wasteland: The Report on Water Pollution, by David Zwick and Marcy Benstock (Grossman).

What To Do With Your Bad Car: An Action Manual for Lemon Owners, by Ralph Nader, Lowell Dodge and Ralf Hotchkiss (Grossman).

The Workers: Portraits of Nine American Job Holders, by Kenneth Lasson (Grossman).

The Closed Enterprise System: The Report on Antitrust Enforcement, by Mark J. Green with Beverly C. Moore, Jr. and Bruce Wasserstein (Grossman).

Small — on Safety: The Designed-in Dangers of the Volkswagen, by the Center for Auto Safety (Grossman).

Sowing the Wind: The Report on Food Safety and the Chemical Harvest, by Harrison Wellford (Grossman).

Whistle Blowing: The Report on the Conference on Professional Responsibility, edited by Ralph Nader, Peter Petkas and Kate Blackwell (Grossman).

Who Runs Congress? The President, Big Business or You?, by Mark Green, James M. Fallows and David Zwick (Bantam Books).

Bitter Wages: The Report on Disease and Injury on the Job, by Joseph A. Page and Mary-Win O'Brien (Grossman).

Coal Mine Health and Safety: The Case of West Virginia, by J. Davitt McAteer (Prager Publishers).

Citibank: Ralph Nader's Study Group Report on First National City Bank, by David Leinsdorf and Donald Etra (Viking/Compass).

The Company State: The Report on DuPont in Delaware, by James Phelan and Robert Pozen (Grossman).

The Consumer and Corporate Accountability, edited by Ralph Nader with Jean Carper (Harcourt Brace Jovanovich).

Corporate Power in America, edited by Ralph Nader and Mark J. Green (Grossman).

Damming the West: The Report on the Bureau of Reclamation, by Richard L. Berkman and W. Kip Viscusi (Grossman).

The Discarded Army: Veterans After Vietnam, by Paul Starr (Charterhouse).

The Monopoly Makers: The Report on Regulation and Competition, edited by Mark J. Green (Grossman).

Politics of Land: The Report on Land Use in California, by Robert C. Fellmeth (Grossman).

A Public Citizen's Action Manual, by Donald Ross (Grossman).

You and Your Pension, by Ralph Nader and Kate Blackwell (Grossman).

Clouded Progress: An Evaluation of the HUD Residential Solar Energy Program, by Thomas Stanton, Stuart Gabriel and Peter Maier (Center for Study of Responsive Law).

The Last Stand: The Report on the National Forests, by Daniel R. Barney (Grossman).

The Madness Establishment: The Report on the National Institute of Mental Health, by

Franklin Chu and Sharland Trotter (Grossman).

The Paper Plantation: The Report on the Paper Industry in Maine, by William C. Osborn (Grossman).

Working on the System: A Comprehensive Manual for Citizen Access to Federal Agencies, by James R. Michael with Ruth Fort (Basic Books).

The Brain Bank of America: An Inquiry into the Politics of Science, by Philip Boffey (McGraw-Hill).

Citizens' Guide to Nuclear Power (Center for Study of Responsive Law).

The Other Government: The Unseen Power of Washington Lawyers, by Mark J. Green (Grossman).

Proudly We Hail: Profiles of Public Citizens in Action, by Kenneth Lasson (Grossman).

The Spoiled System: A Call for Civil Service Reform, by Robert G. Vaughan (Charterhouse).

American Universities: Who Pays for Them, Who Runs Them, and Who Profits from Them? (Public Citizen).

Outer Space and Inner Sanctums: Governments, Business and Satellite Communication, by Michael Kinsley (John Wiley & Sons, Inc).

Shadow Government: A Report on the Private Management of Government, by Daniel Guttman and Barry Wilner (Pantheon Books).

Talking Back To Business: Voiced and Unvoiced Consumer Complaints, by Arthur Best and Alan Andreasen (Center for Study of Responsive Law).

Taming the Giant Corporation: How the Larger Corporations Control Our Lives, by Ralph Nader, Mark Green and Joel Seligman (W.W. Norton & Co).

Tax Politics: How They Make you Pay and What You Can Do About It, by Robert M. Brandon, Jonathan Rowe and Thomas Stanton (Pantheon Books).

Verdicts on Lawyers, edited by Ralph Nader and Mark Green (Thomas Y. Crowell).

For The People: A Consumer Action Handbook, by Joanne Manning Anderson (Reading, Massachusetts: Addison-Wesley).

Lost Frontier: The Marketing of Alaska, by John Hanrahan and Peter Gruenstein (W.W. Norton & Co.).

More Holes Than Net: A Critical Evaluation of HUD's System for Catching and Deterring FHA Lender Misconduct, by Peter L. Maier, Courtland J.W. Troutman and Thomas H. Stanton (Center for Study of Responsive Law).

The Menace of Atomic Energy, by Ralph Nader and John Abbotts (W.W. Norton & Co.).

Myths and Realities: Nuclear Power, Nuclear Bombs, by James Cubie (Center for Study of Responsive Law).

Nuclear Plants: The More They Build, The More You Pay, by Ron Lanoue (Center for Study of Responsive Law).

Public Scholars Research Bank: 112 Proposals for Academic Research in the Public Interest, edited by Louis J. Sirico, Jr. (Center for Study of Responsive Law).

Settle For Less: The Expensive Failure of HUD's Real Estate Practices Staff, by Courtland J. Troutman, Thomas Stanton and Peter Maier (Housing Research Group).

For Sale or Rent: A Crucial Study of Newspaper Real Estate Sections, by Gail Rubin, Peter Maier, Josh Spielberg and Charlie Donaldson (Center for Study of Responsive Law).

Flying Dilemmas: Consumer Problems and Complaint Mechanisms for Airline Passengers, by Patricia Kennedy (Center for Study of Responsive Law).

The High Citadel: The Influence of Harvard Law School, by Joel Seligman (Houghton Mifflin Co.).

A Proposal for a Tenant Resource and Advocacy Center (Center for Study of Responsive Law).

How to Talk Back to the Telephone Company: Playing the Telephone Game to Win, by Louis J. Sirico, Jr. (Center for Study of Responsive Law).

Hucksters in the Classroom: A Review of Industry Propaganda in Schools, by Sheila Harty (Center for Study of Responsive Law).

Good Works: A Guide to Social Change Careers, (Center for Study of Responsive Law).

Banding Together: How Check-Offs Will Revolutionize the Consumer Movement, by Andrew Sharpless and Sarah Gallup (Center for Study of Responsive Law).

Disposable Consumer Items: The Overlooked Mercury Pollution Problem, by John Abbotts (Center for Study of Responsive Law).

Energy Conservation, by Kevin O'Brien and David Corn (Center for Study of Responsive Law).

When Consumers Complain, by Arthur Best (Columbia University Press).
Yours For The Asking: A Cornucopia of Free Information You Can Obtain on Health, Food, Housing, Energy And Money, edited by David Corn and Randi Vladimer (Center for Study of Responsive Law).

Eating Clean: Food Safety and The Chemical Harvest (Center for Study of Responsive Law).

Good Works: A Guide to Social Change Careers, by Kathleen Hughes (Center for Study of Responsive Law).

No Holds Barred: The Final Congressional Testimony of Admiral Hyman Rickover (Center for Study of Responsive Law).

A Citizen's Guide to Lobbying, by Marc Caplan (Dembner Books).

Bank Deregulation: How Far Do We Go? Proceedings and Papers from a Public Policy Forum (Center for Study of Responsive Law).

Leaving Them Defenseless: Reagan's Drive to Destroy Nursing Home Law and Order, by Kathleen Hughes (Center for Study of Responsive Law).

The Postal Precipice: Can the U S Postal Service Be Saved?, by Kathleen Conkey (Center for Study of Responsive Law).

Reagan in the Workplace: Unraveling the Health and Safety Net, by Philip J. Simon (Center for Study of Responsive Law).

Returning to the Jungle: How the Reagan Administration is Imperiling the Nation's Meat and Poultry Inspection Program, by Kathleen Hughes (Center for the Study of Responsive Law).

Women Take Charge: Asserting Your Rights in the Marketplace, by Nina Easton with preface by Ralph Nader (Center for Study of Responsive Law).

Making Change? Learning from Europe's Consumer Cooperatives, by the Ralph Nader

Task Force on European Cooperatives (Center for Study of Responsive Law).

Public Domain, Private Dominion: A History of Public Mineral Policy in America, by Carl J. Mayer and George A. Riley (San Francisco: Sierra Club Books).

Being Beautiful: Deciding for Yourself, prepared with the assistance of Katherine Isaac (Center for Study of Responsive Law).

Of Meters and Misfeasance: What You Should Know About Utility Metering and Billing Errors, by Brandon F. Greene and Show Mao Chen (Center for Study of Responsive Law).

The Real David Stockman, by John Greenya and Anne Urban (St. Martin's Press).

Eating Clean 2: Overcoming Food Hazards — A Consumer's Guidebook, prepared by Katherine Isaac and Steven Gold (Center for Study of Responsive Law).

More Action for a Change (A History of the Public Interest Research Groups), by Kelley Griffin (Dembner Books).

Buyer's Market Newsletter (Center for Study of Responsive Law).

Goliath: Lloyd's of London in the United States, by Joanne Doroshow and Adrian J. Wilkes (Center for Study of Responsive Law).

Intolerable Alternatives: The Problem With Alternative Compensation Systems, by Catherine Mauzy and Joanne Doroshow (Center for Study of Responsive Law).

The Home Book: A Guide to Safety, Security and Savings in the Home, prepared with the assistance of Elizabeth Hax (Center for Study of Responsive Law).

Troubled Waters on Tap: Organic Chemicals in the Public Drinking Water Systems and the Failure of Regulation, by Duff Conacher and Associates (Center for Study of Responsive Law).

Women Activists: Challenging the Abuse of Power, by Anne Witte Garland (The Feminist Press at the City University of New York).

Defective Defense: How the Pentagon Buys Weapons That Do Not Work, by Louis Nemeth and Kukula Kapoor Glastris (Center for Study of Responsive Law).

The Failed Promise of the National Cooperative Bank, by Seyoum Haregot (Center for Study of for Responsive Law).

Forty Ways to Make Government Purchasing Green, by Eleanor J. Lewis & Eric Weltman (Center for Study of Responsive Law).

Energy Ideas Newsletter (Center for Study of Responsive Law).

Issues in Resource Conservation, briefing series #1, (Center for Study of Responsive Law).

Eliminating the Use of Virgin Wood in Pallets & Packing Materials, by Ned Daly (Center for Study of Responsive Law).

Undervaluing Forests, by Mike Roselle (Center for Study of Responsive Law).

Government Purchasing: What Are we Buying With Our Tax Dollars, by Todd Paglia (Center for Study of Responsive Law).

Energy Directions: Toward a Sustainable Future, by Jonathan Dushoff (Center for Study of Responsive Law).

The OSHA Mission -- Found and Lost - A Report on the Failings of the Occupational Safety & Health Administration by Khalid Elhassan (Center for Study of Responsive Law).

Blueprint for Cynicism DC Library Renaissance Project Responds to a Blueprint for Change: the Mayor's Blue Ribbon Task Force on the Future of the District of Columbia Public Library System (Center for Study of Responsive Law).

The State of the DC Public Library Report 2007 (Center for Study of Responsive Law).

Innovation and Stagnation in Automotive Safety and Fuel Efficiency - A Report on the Auto Industry and the National Highway Traffic Safety Administration (Center for Study of Responsive Law).

Preserving the People's Post Office, by Christopher Shaw (Essential Books).

Undermining Safety - A Report on the Failings of the Mine Safety and Health Administration by Christopher Shaw (Center for Study of Responsive Law).

In the Shadow of Power, by Kike Arnal (Charta Books).

The Sports Manifesto, By Ken Reed.

**The Rise & Fall (and Rise?) of the Texas Trial Lawyers, by Andrew S. Goldman
(Center for Study of Responsive Law).**