

Question:

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# Who Funds the NRA?

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- **The National Rifle Association was formed in 1871 by two former Union army officers who observed poor marksmanship among the troops**
- **The NRA's stated purpose is to protect the US Constitution, train law enforcement and civilians, and to promote shooting sports and hunter safety**
- **Critics of the NRA claim it's more focused on stopping gun control laws and selling guns than anything else**
- **Membership dues account for half of the NRA's total revenue**
- **Private contributions and grants account for 20.7% of total NRA revenue**

## Introduction

The purpose of this memo is to investigate the question of who funds the NRA.

The National Rifle Association (NRA) is a 501(c)(4) membership organization with four 501(c)(3) charitable subsidiaries and a political action committee, as well as other related entities. Part III of this memo explains the related entities, which are important because although they have their own funding sources, all of them work towards advancing a common goal.

The NRA describes its mission as:

“To protect and defend the US Constitution, to promote public safety, law and order, and the national defense, to train law enforcement agencies, to train civilians in marksmanship, to foster and promote the shooting sports, to promote hunter safety.”<sup>1</sup>

Detractors of the NRA, however, assert that the organization has evolved into a proponent for the gun industry that is more focused on championing policies to increase gun sales than on advocating policies that its membership supports.

Senator Chris Murphy (D-CT) made the following statement on Jan. 13, 2013 on *CNN'S State of the Union with Candy Crowley*:<sup>2</sup>

“The fact is that the NRA does not represent gun owners anymore. This is not your father's NRA. It represents gun manufacturers. Less than half of their funding comes from their

members, and they make tens of millions of dollars off of the purchases of guns...

[W]hen assault weapons and high-capacity magazines are bought in this country, often the NRA gets a cut of those sales through its round-up purchase program, where the purchase price is rounded up to the nearest dollar, and the NRA gets the difference. The NRA makes money. They pay their salaries off of these gun purchases. That is who they are representing in this [assault weapons ban] debate.”

Senator Murphy's statement was not entirely accurate because the “round up” programs he

<sup>1</sup> National Rifle Association 2012 990 Form, Guidestar.org

<sup>2</sup> CNN, State of the Union with Candy Crowley, cnn.com, Jan. 13, 2013

mentioned fund NRA initiatives, not executive salaries, but the NRA does benefit from gun sales via point-of-purchase voluntary donations as well as donations from gun makers.<sup>3</sup>

One way to understand what drives the actions of the NRA is to investigate its sources of funding. This memo will give a brief history of the National Rifle Association and its related entities, then focus on details of its funding sources.

## I. Funding Summary

Membership dues totaling \$175,577,863 contributed the largest percentage (50.5%) of the NRA's total revenue of \$347,968,789 in 2013, the most recent year for which data are available. The next biggest sources were \$96.4 million from private contributions and grants (27.7%), \$27.61 million from unrelated business income (7.9%), and \$24.5 million from advertising income (7%).<sup>4</sup> [See **Appendix A** for charts of all income sources reported by the NRA on its IRS 990 forms.]

Since 2004, fundraising revenue from contributions has grown twice as fast as income from membership dues. The \$96.4 million in contributions in 2013 represented a 108.2% increase over the \$46.3 million in contributions in 2004. This difference can be attributed to a shift in fundraising strategy starting in 2005, when the NRA put more focus on soliciting donations from individuals and corporations (including 22 gun manufacturers). As a result, the NRA's finances became more entwined with the success of the gun industry.<sup>5</sup>

## II. History

The National Rifle Association was formed in 1871 by two former Union army officers who observed poor marksmanship among the troops and wanted to "promote and encourage rifle shooting on a scientific basis." In 1903, the NRA began promoting shooting sports for American youth by establishing rifle clubs on college campuses; youth programs continue to this day. The NRA developed law enforcement training programs in the 1950s and 1960s, as well as civilian firearms education programs.<sup>6</sup>

In 1934 the NRA created a Legislative Affairs Division, but did not begin direct lobbying until the creation of the NRA Institute for Legislative Action (ILA), a 501(c)(4), in 1975. The ILA lobbies on any issue that "directly or indirectly affects firearms ownership and use."<sup>7</sup>

In 1990, the NRA Foundation, a 501(c)(3), was created to solicit tax-deductible donations for its education initiatives. A grassroots funding campaign called Friends of NRA (not an organization) was launched in 1992 to raise money for the NRA Foundation through local events held across the country.<sup>8</sup> A donor program called NRA Ring of Freedom was created in 2005, which collects

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<sup>3</sup> Eugene Kiely, "Do Assault Weapons Pay NRA Salaries?," factcheck.org, Jan. 15, 2013

<sup>4</sup> National Rifle Association 2013 990 Form, Guidestar.org

<sup>5</sup> Jordan Wiessmann, "Whom Does the NRA Really Speak for?," theatlantic.com, Dec. 18, 2012

<sup>6</sup> NRA, "A Brief History of the NRA," www.nrahq.org (accessed Sep. 21, 2013)

<sup>7</sup> NRA, "About the NRA-ILA," www.nraila.org (accessed Sep. 21, 2013)

<sup>8</sup> NRA, "Experience Friends of NRA," friendsofnra.org (accessed Sep. 21, 2013)

donations for the NRA Foundation from corporations (including gun manufacturers).<sup>9</sup> The Ring of Freedom is a program (not an organization) with levels for different donation amounts; the Golden Ring of Freedom designation is given to a company that donates over one million dollars, as Smith & Wesson did in 2012. Another Golden Ring of Freedom member, the Beretta Group, pledged two million dollars over five years “to further expand the scope of Second Amendment protections.”<sup>10</sup>

The 2005 creation of the Ring of Freedom program marked a shift in fundraising tactics that saw contributions play an increasingly greater role in the NRA’s revenues. In a 2013 appeal to donors, the NRA Foundation wrote:<sup>11</sup>

“The Ring of Freedom’s grand mission is to gather the resources required to preserve the Second Amendment and surround its blessings with impenetrable protection in perpetuity. Through your leadership, never again will this peerless liberty suffer the blatant infringement and cultural disdain it barely survived over the past quarter-century...

Benefits of joining the NRA Ring of Freedom family include: invitations to special events at NRA Annual Meeting, recognition in an honor roll of donors, subscription to NRA Ring of Freedom Magazine, and invitations to join regional and national NRA Ring of Freedom events.”

Although the websites for NRA entities place an emphasis on firearms training and education, the organization’s CEO since 1991, Wayne LaPierre, speaks about its mission to defend the second amendment. In a July 11, 2012 speech to the United Nations, he stated:<sup>12</sup>

“The NRA is the largest and most active firearms rights organization in the world, with four million members who represent 100 million law-abiding Americans who own firearms... American gun owners will never surrender our Second Amendment freedom. Period... Let there be no confusion. Any treaty that includes civilian firearms ownership in its scope will be met with the NRA’s greatest force of opposition.”

The NRA has become increasingly involved in the U.S. political process. In 2012, 261 Congressional candidates received donations from the NRA and 90% of those were Republicans. More than 80% of the candidates who received funding from the NRA won their House or Senate races.<sup>13</sup>

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<sup>9</sup> NRA, “About Us,” nragive.com (accessed Sep. 21, 2013)

<sup>10</sup> NRA, “Beretta Group Pledges \$1 Million to Benefit the NRA Institute for Legislative Action and Civil Rights Defense Fund,” nraila.org, Sep. 3, 2008

<sup>11</sup> NRA Foundation, “NRA Foundation 2012 Annual Report,” nrafoundation.org, 2013

<sup>12</sup> NRA, “Wayne LaPierre Fights for the Second Amendment Before the United Nations,” NRAILA.org, July 11, 2012

<sup>13</sup> Washington Post, “How the NRA Exerts Influence over Congress,” washingtonpost.com, Jan. 15, 2013

### III. NRA Related Entities

The National Rifle Association is a 501(c)(4) membership organization, but there are multiple related entities. A brief description of the various arms, in their own words, demonstrates the scope of the NRA's goals.

**1. NRA Civil Rights Defense Fund – 501(c)(3)**

“The NRA Civil Rights Defense Fund was established by the NRA Board of Directors in 1978 to become involved in court cases establishing legal precedents in favor of gun owners. To accomplish this, the Fund provides legal and financial assistance to selected individuals and organizations defending their right to keep and bear arms.”<sup>14</sup>

**2. NRA Foundation – 501(c)(3)**

“The NRA Foundation supports those organizations and programs that ensure the continuation of our proud shooting and hunting heritage.”<sup>15</sup>

**3. NRA Special Contribution Fund (aka NRA Whittington Center) – 501(c)(3)** “Founded in 1973, the NRA Whittington Center hosts many competitive, educational and recreational activities in all shooting disciplines.”<sup>16</sup>

**4. NRA Freedom Action Foundation – 501(c)(3)**

“Through the NRA Freedom Action Foundation, NRA can expand far beyond its membership to reach other freedom-loving Americans, regardless of party affiliation or political orientation.<sup>17</sup> The NRA Freedom Action Foundation's Trigger the Vote program is a national non-partisan voter registration effort to ensure gun owners across the country are registered to vote.”<sup>18</sup>

**5. NRA Political Victory Fund (aka NRA PAC and NRA-PVF) – Section 527 organization (political action committee)**

“The NRA Political Victory Fund (NRA-PVF) is NRA's political action committee. The NRA-PVF ranks political candidates - irrespective of party affiliation - based on voting records, public statements and their responses to an NRA-PVF questionnaire. NRA relies on a very simple premise: when provided with the facts, the nation's elected officials will recognize that 'gun control' schemes are an infringement on the Second Amendment and a proven failure in fighting crime. The importance of this premise lies in the knowledge that, as one U.S. Congressman put it: 'The gun lobby is people.’”<sup>19</sup>

**6. NRA Institute for Legislative Action (AKA NRA-ILA) – 501(c)(4)**

“The Institute for Legislative Action (ILA) is the lobbying arm of the NRA. Established in 1975, ILA is committed to preserving the right of all law-abiding individuals to purchase, possess and use firearms for legitimate purposes as guaranteed by the Second Amendment to the U.S. Constitution... Combined with the strong grassroots efforts of NRA members and NRA-affiliated state associations and local gun clubs, the Institute has worked vigorously to pass pro-gun reform legislation at the state level.”<sup>20</sup>

**7. NRA Media Outreach – 501(c)(4)**

“NRA Media Outreach targets strategic audiences to energize and activate the grassroots power of the public on Second Amendment issues. It utilizes an array of media vehicles and avenues for the most

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<sup>14</sup> NRA Civil Rights Defense Fund, “About Us,” nradefensefund.org (accessed May 15, 2014)

<sup>15</sup> NRA Foundation, “Homepage,” nrafoundation.org (accessed May 15, 2014)

<sup>16</sup> NRA Whittington Center, “Homepage,” nrawc.org (accessed May 15, 2014)

<sup>17</sup> NRA Freedom Action Foundation, “What We Do,” nrafaf.org (accessed May 15, 2014)

<sup>18</sup> NRA Freedom Action Foundation, Who We Are, nrafaf.org (accessed May 15, 2014)

<sup>19</sup> NRA Political Victory Fund, “About PVF,” nrapvf.org (accessed May 15, 2014)

<sup>20</sup> NRA Institute for Legislative Action, “About NRA-ILA,” nraila.org (accessed May 15, 2014)

efficient and effective results.”<sup>21</sup>

[See **Appendix B** for 2011 revenue breakdowns for the NRA-related 501(c)(3) organizations.]

## IV. Funding Details

The breakdown of the NRA’s largest revenue streams as reported in the IRS 990 forms for the main National Rifle Association is shown in Appendix A of this memo, but this section will offer details from other sources.

**A. NRA membership dues** accounted for 50.5% of total revenues in 2013. Membership size is important to the NRA because of revenue from dues, but also because it attracts more advertising dollars, which accounted for 7% of total 2013 revenue, in publications such as *American Rifleman* and *American Hunter* and from other marketing opportunities to give businesses access to its members.<sup>22</sup>

Estimates of the NRA’s membership numbers have varied over the years, and the real numbers are difficult to prove. Historically, major events impact the organization’s size. In the 1990s, the membership likely peaked at 3.7 million before dropping to a low of 2.6 million in 1998 because of the NRA’s response to the Oklahoma City bombing.<sup>23,24</sup> In 2001, the NRA claimed 4.5 million members, but in Mar. 2001 the *Denver Post* estimated the membership size at two million. A former NRA lobbyist speculated that once George W. Bush was elected, the perception of a threat to gun ownership in the United States diminished.<sup>25</sup>

As of 2015, a one-year membership costs \$25, but there are also 2-year (\$50), 3-year (\$70), 5-year (\$100) and lifetime (\$1,000) memberships available. A June 4, 2000 article in the *Washington Post* quoted an NRA board member as saying that lifetime memberships may inflate the numbers because ““There just isn’t that much incentive to go find out when someone passes away. Not when the cost of maintaining [a dead member] is minimal and when they add to your membership list.”<sup>26</sup>

The NRA said the Dec. 2012 Sandy Hook massacre garnered them 100,000 new members among gun supporters who feared new laws would infringe upon their ownership rights, and vowed to reach 5 million members “before this debate is over.”<sup>27</sup> In a July 11, 2012 speech to the United Nations, NRA CEO Wayne LaPierre claimed 4 million members.<sup>28</sup> In May 2013, at the organizations 142<sup>nd</sup> annual meeting, La Pierre announced that the NRA

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<sup>21</sup> NRA Women's Leadership Forum, “Voice of Freedom,” nrawlf.com (accessed May 15, 2014)

<sup>22</sup> National Rifle Association 2013 990 Form, Guidestar.org

<sup>23</sup> Josh Harkinson, “Does the NRA Really Have 4 Million Members?,” Mother Jones, Jan. 14, 2003

<sup>24</sup> Wayne LaPierre’s comments supporting attacks on federal agents caused former President George Bush to publicly renounce his NRA membership.

<sup>25</sup> Josh Harkinson, “Does the NRA Really Have 4 Million Members?,” Mother Jones, Jan. 14, 2003

<sup>26</sup> Osha Gray Davidson, “All Fired Up,” Washington Post, June 4, 2000

<sup>27</sup> Katie Glueck, “NRA: 100,000 New Members after Sandy Hook Shooting,” politico.com, Jan. 10, 2013

<sup>28</sup> NRA, “Wayne LaPierre Fights for the Second Amendment Before the United Nations,” NRAILA.org, July 11, 2012

membership had reached an all-time high of 5 million members.<sup>29</sup> Perceptions that President Obama wants to take guns away from civilians has fueled membership and meeting attendance.<sup>30</sup>

- B. **NRA contributions and grants** rose from 16.5% of total revenue in 2007 to 27.7% in 2013. Donations to the NRA increased 86.7% from 2004 to 2012.<sup>31</sup> This increase is likely related to the 2005 creation of the Ring of Freedom program.

A 2011 report from the Violence Policy Center estimated the total corporate donations to the NRA Ring of Freedom program from 2005 to 2011 as between \$19.8 million and \$52.6 million. 74% of those corporate partners were members of the firearms industry, donating an estimated total of between \$14.7 million and \$38.9 million. At least 22 manufacturers of firearms, assault weapons, and high-capacity ammunition donated more than \$25,000 to the NRA.<sup>32</sup>

NRA corporate partners include firearm manufacturers, distributors and retailers of firearms, high-capacity ammunition magazine manufacturers and vendors, and gun accessories manufacturers and vendors.<sup>33</sup>

Companies such as Crimson Trace, a maker of laser sights, donate 10% of sales to the NRA. Sturm Ruger donates one dollar for each gun sold, which amounted to \$1.2 million from April 2011 to April 2012.<sup>34</sup>

- C. The **NRA-ILA** (Institute for Legislative Action, a 501(c)(4)), is not funded by NRA membership dues; the main revenue sources appear to be contributions from individuals and corporations, and programs such as “round-up” and other point-of-purchase donations. While donations are not tax-deductible, gun owners on message boards report frequent solicitations to support the lobbying efforts of the ILA.

The NRA “Round-Up” program offers gun buyers the option to round up purchases to the next dollar and donate the difference to the NRA. MidwayUSA, a gun retailer, has raised \$9,943,297.94 since 1992 by encouraging customers to round up their purchases.<sup>35</sup>

NRA lobbyists help pass legislation that in turn increases gun sales, which raises more money for the NRA. *Bloomberg Businessweek* reports that annual rifle production in the US increased 38% since the NRA helped end the federal assault weapons ban in 2004. In 2005, the NRA helped pass a law that limited the liability of gun makers.<sup>36</sup>

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<sup>29</sup> Ken Klokowski, “NRA Surges to Record 5 Million Members,” *breitbart.com*, May 4, 2013

<sup>30</sup> Gregory Korte, “New NRA Leader Says Obama Seeks 'Revenge' on Gun Owners,” *USA Today*, May 6, 2013

<sup>31</sup> Peter Robison and John Crewdon, “NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread,” *Bloomberg Businessweek*, Jan. 22, 2012

<sup>32</sup> Violence Policy Center, “Blood Money: How the Gun Industry Bankroll the NRA,” *vpc.org*, Apr. 2011

<sup>33</sup> Violence Policy Center, “Blood Money II,” *www.vpc.org*, Sep. 2013

<sup>34</sup> Andrew Brophy, “Fairfield Firearms Maker, with \$1.2M Donated to NRA, Helps Arm Gun-Rights Lobby,” *Fairfield Citizen*, Jan. 5, 2013

<sup>35</sup> “NRA Support,” *midwayusa.com* (accessed May 17, 2014)

<sup>36</sup> Peter Robison and John Crewdon, “NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread,” *Bloomberg Businessweek*, Jan. 22, 2012

The NRA-ILA, NRA Political Victory Fund (aka NRA PAC), and NRA spent \$19,767,043 million on the 2012 election, either supporting Republicans or opposing Democrats.<sup>37</sup> Karl Rove's super PAC, American Crossroads (a section 527 tax-exempt organization), donated \$600,000 to the NRA-ILA in 2012.<sup>38</sup> The Koch brothers reportedly channeled two or three million dollars through organizations tied to their donor network into the NRA's 2012 "Trigger the Vote" campaign to influence elections.<sup>39</sup>

D. The **NRA Foundation**, a 501(c)(3), collects tax-deductible donations and files tax returns separately from the NRA. The foundation awarded \$25.1 million in grants in 2013, \$13 million of which went to the NRA.<sup>40</sup> Local grant recipients included 4-H organizations, shooting clubs, and university rifle teams. Some recipients are told that they must spend the grant money through an online store run by the NRA Foundation. A tax expert believes that stipulation could put the tax-exempt status at risk.<sup>41</sup> Four recipients interviewed by *Bloomberg News* alleged that they received less money than the foundation reported on its tax forms:

"Representatives of four grant recipients said in interviews that they received lower amounts of grants in 2010 than the NRA Foundation reported giving them. The foundation reported a grant of \$25,829 to the Whitney Rifle Club in Albemarle, North Carolina, on its 2010 tax return.

Mike McSwain, Whitney's president, said in a telephone interview that the club had received \$12,093.

The NRA told the IRS it gave \$20,347 to Morganton, North Carolina, city officials to support youth programs. The city says it received \$8,412, a difference of \$11,935.

Oklahoma State University... received \$107,758 from the NRA Foundation during 2010, according to documents the university provided to Bloomberg News under its state open records law. The NRA Foundation told the IRS it gave OSU \$125,778, a difference of \$18,020...

Tom Slaughter, president of Arizona Outdoor Sports Inc. in Mesa, Arizona, said his group got \$5,000 worth of ammunition for clay-target shooting last year from the NRA Foundation. The foundation reported giving Slaughter's group a \$1,135 cash grant and \$10,105 in non-cash assistance for 'program materials.'"<sup>42</sup>

E. **Friends of NRA** (a fundraising campaign with no apparent IRS designation) claims to have

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<sup>37</sup> "National Rifle Assn," [opensecrets.org](http://opensecrets.org) (accessed Sep. 21, 2013)

<sup>38</sup> Michelle Martinelli, "Soft Cash Changes Hands Between Crossroads GPS and the NRA," [opensecrets.org](http://opensecrets.org), Dec. 17, 2012

<sup>39</sup> Peter Stone, "Inside the NRA's Koch-Funded Dark-Money Campaign," *Mother Jones*, Apr. 2, 2013

<sup>40</sup> National Rifle Association 2013 990 form, [guidestar.org](http://guidestar.org) (accessed July 26, 2015)

<sup>41</sup> Peter Robison and John Crewdon, "NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread," *Bloomberg Businessweek*, Jan. 22, 2012

<sup>42</sup> *Ibid.*

raised over \$200 million dollars for the NRA Foundation, a 501(c)(3), since its inception in 1992, via more than 15,000 events held at the local level across the country. The grassroots group began a National Corporate Sponsor Program in 2011.<sup>43</sup>

## V. Controversy over NRA 990 Form Tax Filings

In Apr. 2015, Alan Berlow, a Journalist for Yahoo News, published a story concerning the NRA's political activities and its representation of those activities to the IRS. The story revealed that between 2008 and 2013, the National Rifle Association had failed to report its political expenditures on its 990 forms. In addition, the investigation also revealed that in 2014, online donations to the NRA Institute for Legislative Action (NRA-ILA), the NRA's internal lobbying division, were being channeled to the NRA Political Victory Fund (NRA-PVF), in violation of federal election law solicitation requirements. The story also revealed that the NRA failed to pay taxes on its political expenditures for the year 2012.<sup>44</sup>

On June 10, 2015, Citizens for Responsibility and Ethics in Washington (CREW) sent a letter to the Commissioner of the IRS, John A. Koskinen, requesting that "the Internal Revenue Service ("IRS") commence an examination of the National Rifle Association... to determine if it violated federal law by failing to disclose more than \$33.5 million the NRA spent on political activity between 2008 and 2013."<sup>45</sup> In its own analysis of the NRA's 990 filings between 2008 and 2013, CREW also determined that the "NRA represented on each of the tax returns it did not engage in any 'direct or indirect political activities,' and did not file a Schedule C disclosing its political expenditures for any of these years."

Through its spokesperson, Jennifer Baker, the NRA has stated that it failed to report its political expenditures to the IRS from 2008-2013 on its 990 forms, acknowledges that its tax filings for 2012 were incomplete in regards to political expenditures, and also stated that for a period of four months in 2014 \$125,000 in donations to the NRA-ILA were deposited into the account of the NRA-PVF.<sup>46</sup> However, the NRA has stated that these actions resulted from inadvertent errors and that "[t]he assertion that the NRA was involved in 'systemic fraud' is patently false."<sup>47</sup>

## VI. Conclusion

This memo shows that the major funding sources for the NRA and its related entities are membership dues (50.5%), contributions from individual donors and corporate sponsors (27.7%), unrelated business income (7.9% - details not available), and advertising revenue (7%). The extensive influence of the NRA demonstrates why we should examine the sources of funding.

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<sup>43</sup> "Experience Friends of NRA," [friendsofnra.org](http://friendsofnra.org) (accessed Sep. 21, 2013)

<sup>44</sup> Alan Berlow, "The NRA's Brazen Shell Game with Donations: A Yahoo News Investigation," [yahoo.com](http://yahoo.com), Apr. 21, 2015

<sup>45</sup> Citizens for Responsibility and Ethics in Washington, "Re: Request for Examination of the National Rifle Association of America," [citizensforethics.org](http://citizensforethics.org), June 10, 2015

<sup>46</sup> Alan Berlow, "The NRA's Brazen Shell Game with Donations: A Yahoo News Investigation," [yahoo.com](http://yahoo.com), Apr. 21, 2015

<sup>47</sup> Stephen Gutowski, "NRA: Accusations in Yahoo News Report are False," [freebeacon.com](http://freebeacon.com), May 29, 2015

The NRA is financially connected to gun makers and retailers, and all parties have an interest in impacting legislation related to guns. The NRA is heavily involved in politics and tends to back Republican candidates, who share its views on issues such as background checks and limits to magazines. NRA CEO Wayne LaPierre calls the NRA the “largest and most active firearms rights organization in the world.” While some aspects of the organization focus on training and firearms safety, there is a lot of focus on protecting the second amendment by resisting any gun-related restrictions. Membership rolls and participation has increased while President Obama has been in office.

## Appendix A: NRA 990 Forms 2004-2013

The National Rifle Association (NRA) is a 501(c)(4) membership association with four 501(c)(3) charitable subsidiaries and a section 527 political action committee that is a separate, segregated fund. The four charitable subsidiaries are the NRA Foundation, the NRA Civil Rights Defense Fund, the NRA Special Contribution Fund, and the NRA Freedom Action Foundation. The separate political action committee is called the NRA Political Victory Fund.

Overall, as a percentage of its revenue, the largest single source of funding for the NRA is membership dues. In 2013, membership dues accounted for 50.5% of the NRA’s revenue. The second largest source of funding comes from private contributions and grants. For 2013, contributions and grants accounted for 27.7% of the NRA’s revenue. The third largest funding source is unrelated business income (7.9%), and the fourth largest source is advertising income (7%).

The numbers in the tables below were taken directly from the NRA’s 990 forms. They show all the largest sources of funding for the NRA. The 990 forms have a few other revenue categories but these were not included on this presentation due to their insignificance.

### I. NRA income from membership dues: 2004-2013

<b>NRA income from membership dues: 2009-2013</b>					
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Membership Dues	\$175,577,863	\$107,982,954	\$102,640,219	\$100,531,465	\$113,969,660
Percent of Total Revenue	50.5%	42.1%	46.9%	44.1%	47.9%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from membership dues: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Membership Dues	\$80,014,193	\$76,043,978	\$71,745,628	\$228,619,274*	\$145,034,392
Percent of Total Revenue	46.9%	46.4%	43.4%	68.8%	58.5%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

\* 2007 990 form combined membership dues and assessments

## **II. NRA income from contributions and grants: 2004-2013**

<b>NRA income from contributions and grants: 2009-2013</b>					
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Contributions & Grants	\$96,400,372	\$86,429,504	\$59,382,983	\$71,145,801	\$66,939,159
Percent of Total Revenue	27.7%	33.7%	27.1%	31.2%	28.2%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from contributions and grants: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Contributions & Grants	\$46,289,219	\$42,761,617	\$37,407,603	\$54,721,560	\$205,026,138 *
Percent of Total Revenue	27.1%	26.1%	22.6%	16.5%	82.7%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

\* 2008 990 form added membership dues as part of contributions and grants total.

### III. NRA unrelated business income: 2004-2013

NRA unrelated business income: 2009-2013					
	2013	2012	2011	2010	2009
Unrelated business income*	\$27,614,188	\$21,975,540	\$20,741,261	\$22,545,060	\$20,168,091
Percent of Total Revenue	7.9%	8.6%	9.5%	9.9%	8.5%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

NRA unrelated business income: 2004-2008					
	2004	2005	2006	2007	2008
Unrelated business income*	N/A	N/A	N/A	\$23,217,084	\$21,330,992
Percent of Total Revenue	N/A	N/A	N/A	6.9%	8.6%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

\* Unrelated business income is income from a trade or business, regularly carried on, that is not substantially related to the charitable, educational, or other purpose that is the basis of the organization's exemption. This income is not tax exempt.

### IV. NRA income from advertising: 2004-2013

NRA income from advertising: 2009-2013					
	2013	2012	2011	2010	2009
Advertising income	\$24,468,824	\$20,199,376	\$19,709,792	\$20,922,249	\$18,793,873
Percent of Total Revenue	7%	7.9%	9%	9.2%	7.9%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from advertising: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Advertising income	\$20,823,125	\$20,530,933	\$21,653,585	\$22,909,087	\$20,365,841
Percent of Total Revenue	12.2%	12.5%	13.1%	6.9%	8.2%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

**V. NRA income from investments and interest: 2004-2013**

<b>NRA income from investments and interest: 2009-2013</b>					
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Investments & Interest	\$1,476,905	\$1,808,745	\$3,362,284	\$3,460,273	-\$131,048
Percent of Total Revenue	0.4%	.7%	1.5%	1.5%	-0.01%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from investments and interest: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Investments & Interest	\$1,028,681	\$845,139	\$721,302	\$1,189,415	\$901,454
Percent of Total Revenue	0.6%	0.5%	0.4%	0.36%	0.4%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

**VI. NRA income from program fees: 2004-2013**

<b>NRA income from program fees: 2009-2013</b>					
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	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Program fees*	\$7,896,324	\$7,534,251	\$7,088,869	\$6,552,336	\$5,753,381
Percent of Total Revenue	2.3%	2.9%	3.2%	2.88%	2.4%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from program fees: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Program fees*	\$3,919,513	\$4,189,311	\$4,348,542	\$4,792,638	\$5,288,336
Percent of Total Revenue	2.3%	2.6%	2.6%	1.4%	2.1%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

\* Program fees are payments collected by the NRA for its various programs such as its firearms training classes, hunter services, and gun range services. For a list of NRA programs click here: [programs.nra.org](http://programs.nra.org)

## VII. NRA income from related organizations: 2004-2013

<b>NRA income from related organizations: 2009-2013</b>					
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Related Organizations*	\$ 13,044,170	\$13,518,518	\$11,752,195	\$12,573,541	\$9,711,363
Percent of Total Revenue	3.7%	5.27%	5.37%	5.52%	4.09%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from related organizations: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Related Organizations*	N/A	N/A	N/A	\$8,477,471	\$9,336,484
Percent of Total Revenue	N/A	N/A	N/A	2.55%	3.8%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

\* The related organizations are the four charitable subsidiaries of the NRA: The NRA Foundation, the NRA Civil Rights Defense Fund, the NRA Special Contribution Fund, and the NRA Freedom Action Foundation. Of the four the NRA Foundation gives the most amount of money to the NRA. In 2011, the NRA Foundation provided **\$11,752,195** to the NRA in the form of a “gift, grant, or capital contribution.”

**VIII. NRA income from sales of inventory: 2004-2013**

<b>NRA income from sales of inventory: 2009-2013</b>					
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Inventory sales income	\$19,379,081	\$14,593,423	\$12,102,845	\$11,745,200	\$11,194,937
Percent of Total Revenue	5.6%	5.7%	5.5%	5.2%	4.7%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA income from sales of inventory: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Inventory sales income	\$5,287,696	\$5,469,482	\$6,414,120	\$7,085,615	\$8,482,911
Percent of Total Revenue	3.1%	3.3%	3.9%	2.1%	3.4%
<b>Total Revenue</b>	<b>\$170,639,628</b>	<b>\$164,048,679</b>	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

**IX. NRA royalties income: 2004-2013**

<b>NRA royalties income: 2009-2013</b>					
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Royalties income	\$16,359,604	\$14,696,957	\$12,699,066	\$11,303,074	\$9,515,064
Percent of Total Revenue	4.7%	5.7%	5.8%	4.9%	4.0%
<b>Total Revenue</b>	<b>\$347,968,789</b>	<b>\$256,290,928</b>	<b>\$218,983,530</b>	<b>\$227,811,279</b>	<b>\$237,544,504</b>

<b>NRA royalties income: 2004-2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Royalties income	N/A	N/A	N/A	\$9,558,854	\$10,524,318
Percent of Total Revenue	N/A	N/A	N/A	2.9%	4.2%
<b>Total Revenue</b>	<b>\$170,639,628</b>	\$164,048,679	<b>\$165,496,153</b>	<b>\$332,270,545</b>	<b>\$247,976,782</b>

## Appendix B: Revenue Sources for NRA-related 501(c)(3) Organizations (from 2011 990 Forms)

The major revenue sources for each of the NRA's 501(c)(3) charitable organizations are listed below. Revenue sources below 1% of total revenue were omitted. Percentages of total revenue are rounded to the nearest integer.

### NRA Foundation, revenue sources 2011

- Total revenue: **\$29,412,304**
  - Contributions and grants: \$20,486,708 (70%)
    - o *Federated Campaigns*: \$370,150
    - o *Fundraising Events*: \$12,133,736
    - o *All other*: \$7,982,822
  - Investment income: \$1,045,194 (4%)
  - Other revenue: \$7,849,457 (27%)

### NRA Civil Rights Defense Fund, revenue sources 2011

- Total revenue: **\$1,093,743**
  - Contributions and grants: 923,486 (84%)
    - o *Federated campaigns*: \$314,729
    - o *All other*: \$608,757
  - Investment income: \$170,250 (16%)

### NRA Special Contribution Fund, major revenue sources 2011

- Total revenue: **\$2,543,458**
  - Total unrelated business revenue: \$29,906 (1%)
  - Contributions and grants: \$1,344,807 (53%)
  - Program service revenue: \$957,829 (38%)
  - Other revenue: \$317,873 (12%)

### NRA Freedom Action Foundation, major revenue sources 2011

- Total revenue: **\$1,932,376**
  - Contributions and grants: \$1,932,108 (100%)

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