

INDEX

- 1. Executive Summary
- 2. Funding Summary
 - A. Breakdown of Total NRA Revenue Sources, 2022
- 3. History
- 4. NRA-Related Entities
- 5. Funding Details
- 6. Controversy over NRA 990 Form Tax Filings, 2008-2015
- 7. Allegations of Financial Mismanagement, Litigation and Failed Filing for Bankruptcy, 2010-present

Who Funds the NRA?

Last update May 14, 2024 | Originally published July 27, 2015

HIGHLIGHTS



The NRA's stated purpose is to protect the US Constitution, train law enforcement and civilians, and to promote shooting sports and hunter safety.



[Download PDF for Print](#)

Executive Summary

The purpose of this report 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, one political action committee (PAC) and one super PAC, as well as other related entities. Part 4 of this report 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 U.S. Constitution; to promote public safety, law and order, and national defense; to train law enforcement agencies and civilians in marksmanship; to promote shooting sports and hunting."^[1]

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 and fighting against gun control laws than on advocating policies that the majority of its membership supports.^{[2][3]}

In June 2022, Senator John Cornyn (R-Texas) leveled criticism at the NRA for their lack of support for the bipartisan *Safer Communities Act*,^[4] saying: "We worked with the NRA, listened to their concerns, but in the end I think they simply — they have a membership and a business model that will not allow them to support any legislation." NRA spokesperson Amy Hunter responded: "The NRA represents millions of members and gun owners. They join the NRA because we help protect and advance their Second Amendment, self-defense and hunting rights, and oppose gun control legislation."^[5]

Senator Chris Murphy (D-Conn.) made the following statement on January 13, 2013 on CNN'S "State of the Union with Candy Crowley":

"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 ... When 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."^[6]

Senator Murphy's statement was not entirely accurate because the "round up" programs he 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.^[7]

Membership dues contributed the largest percentage (39.4%) of the NRA's total revenue in 2022 (the most recent year for which data is available), followed by private contributions and grants, advertising income, program fees and royalties.^[8]

In 2021, the estimated membership of the NRA was around 4.9 million;^[9] by 2023 this had dropped to 4.3 million.^[10]

At least 22 manufacturers of arms, ammunition and accessories donate to the NRA, and some of the largest contributors are from outside of the U.S.^{[11] [12]}

During the 2020 election cycle, the NRA's Political Victory Fund PAC spent a total of \$22,739,548.77 supporting or opposing 123 candidates and the NRA's Victory Fund super PAC spent \$19,588,964.06 on 24 candidates.^{[13] [14]}

In 2015, questions about the accuracy of the NRA's tax filings were posed.^[15] In 2020, the Attorney Generals of New York and Washington D.C. filed separate lawsuits against the NRA alleging financial mismanagement.^{[16] [17]} In 2021, the NRA filed for bankruptcy, which was denied in the same year.^[18]

This report will give a brief history of the National Rifle Association and its related entities, then focus on details of its funding sources, the controversy over their Form 990 tax filings (2008-2015), and more recent allegations of financial mismanagement, bankruptcy filings and litigation.

Funding Summary

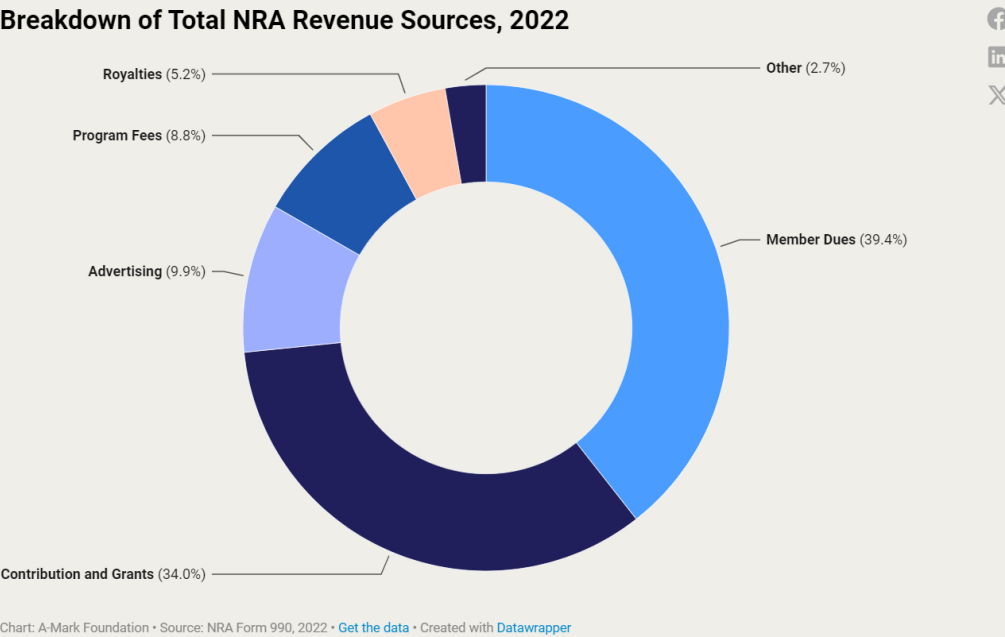
Membership dues totaling \$83,274,950 contributed the largest percentage (39.4%) of the NRA's total revenue of \$211,332,026 in 2022, the most recent year for which data is available (as of January 2024). The next biggest sources were \$71.8 million from private contributions and grants (34%), \$21 million from advertising income (9.9%), \$18.5 million from program fees (8.8%), and \$10.9 million from royalties (5.2%).^[19] [See Appendix A for charts of all income sources reported by the NRA on its IRS 990 forms.]

Between 2004 and 2013, fundraising revenue from contributions grew twice as fast as income from membership dues. The NRA received \$96.4 million in contributions in 2013 representing a 108.2% increase over the \$46.3 million they received 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.^[20]

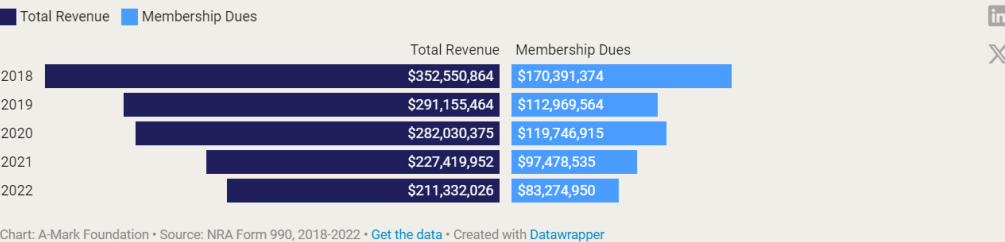
In 2015, the NRA was operating with a budget surplus of \$27.8 million; by 2018, it was operating at a \$36.3 million net deficit, allegedly due to the “wasteful, unchecked spending” of its leaders.^[21] The organization filed for bankruptcy protection on January 15, 2021, but a [judge dismissed the bankruptcy](#) on May 11, 2021. The dismissal order referenced a “[Whistleblower Memo](#)” that listed NRA accountants’ concerns about the management of the group’s finances. By the end of 2021, the NRA was running at a surplus of \$10.8 million.^[22]

Breakdown of Total NRA Revenue Sources, 2022

Since 2018, the NRA's total revenue has fallen year-on-year from \$352,550,864 in 2018 to \$291,155,464 in 2019, \$282,030,375 in 2020, \$227,419,952 in 2021 and \$211,332,026 in 2022. Almost mirroring this decline, member dues have also decreased over the same period from \$170,391,374 in 2018 to \$112,969,564 in 2019, with a small rise to \$119,746,915 in 2020 before falling again to \$97,478,535 in 2021 and \$83,274,950 in 2022.^[23]



NRA Total Revenue and Membership Dues, 2018-2022



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.^[24]

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.”^[25]

Since the late-1970s, the NRA has become increasingly involved in the U.S. political process. On July 28, 1976, the NRA Political Victory Fund PAC was registered with the Federal Elections Commission (FEC). The PAC spent a total of

\$11,999 on activities in support of or in opposition to 31 candidates in their first year, quickly rising to \$874,474 in 1979 - 1980 supporting or opposing 68 candidates. [26] Between January 1, 2021 and December 31, 2022 the PAC spent \$14,437,814.82 supporting or opposing 123 candidates down from a high of \$22,739,548.77 spent during the 2020 presidential election cycle. [27]

On March 10, 2020, the NRA Victory Fund super PAC was registered with the FEC. This super PAC spent \$19,588,964.06 in support of or opposition to 24 candidates between March 1, 2020 and December 31, 2020. [28] By far the largest amount - \$11.2 million - was spent in opposition to Joe Biden's presidential campaign; the second and third largest amounts - \$1.9 million and \$1.3 million - was spent in opposition to T. Jonathan Ossoff and Raphael Warnock, both of whom were running as a Democratic Senate candidates in Georgia. [29] All three candidates won their races. \$10,284,900 of the \$19,588,964.06, or 52.5%, was received from the NRA Political Victory Fund PAC. [30]

According to the website of the FEC, none of the money spent by the PAC or super PAC was “directly given to or spent by the candidate.” [31]

Despite the money from the PACs not going to the candidates, some candidates do receive donations from the NRA.

According to data collected by OpenSecrets, a non-partisan and independent nonprofit that tracks money spent in U.S. politics, during the 1992 election cycle, 219 Congressional candidates who won their election races received funding from the NRA. 55% were Republicans and 45% were Democrats. [32]

In the most recent election cycle at the time of writing, the 2022 midterms, 257 Congressional candidates received funding from the NRA; all were Republicans and 73% (or 187) of them won their election races. [33]

During the 2020 presidential election cycle, 199 Congressional candidates who won their election races received funding from the NRA. 95% were Republicans, 4.5% were Democrats and 0.5% were Independents. [34]

Number of Successful Congressional Candidates with Funding from the NRA, 1992 and 2022

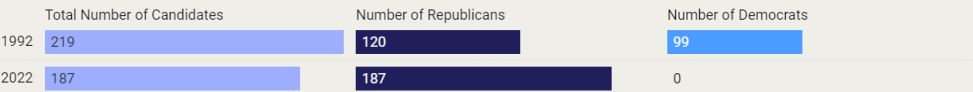


Chart: A-Mark Foundation • Source: [OpenSecrets.org](#) • [Get the data](#) • Created with [Datawrapper](#)



Total NRA Contributions to Successful Congressional Candidates per Party, 1992 and 2022

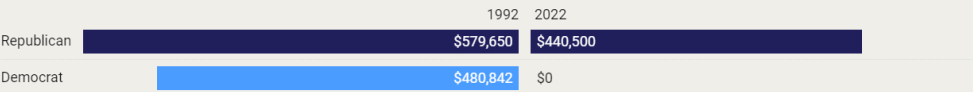


Chart: A-Mark Foundation • Source: [OpenSecrets.org](#) • [Get the data](#) • Created with [Datawrapper](#)



The NRA Foundation, a 501(c)(3), was created in 1990 to solicit tax-deductible donations for its education initiatives. Since 2008, its mission has expanded to “support firearm-related public interest activities and to defend and foster the Second Amendment right of law-abiding Americans.” [35] 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. [36] A donor program called NRA Ring of Freedom was created in 2005, which collects donations for the NRA Foundation from individuals and corporations (including gun manufacturers). [37] 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 an individual, family or company that donates over one million dollars. As of March 2023, Golden Ring of Freedom members include large weapons manufacturers Smith & Wesson, Ruger, Glock, Taurus, and Mossberg. [38]

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:

“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.” [39]

In December 2012, the NRA introduced the NRA School Shield Program to provide funding to school districts through grants from the NRA Foundation. [40] The initiative “focused on improving school security in an effort to help prevent national tragedies at educational institutions in America.” Between 2014 and 2019 the program spent less than \$2 million on projects in 23 states. [41] [42] On hiatus since 2019, the program reopened for applications in 2022. [43] [44]

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.

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.” [45]

NRA Foundation – 501(c)(3)

“For more than two decades, The NRA Foundation has served the needs of freedom-loving Americans across this great nation. We continue to teach freedom through programs that instill knowledge about our nation's great history. ... Since our establishment in 1990, we've awarded more than \$457 million in grant funding in support of the shooting sports. These grants provide essential funding that benefits programs such as youth education, law enforcement training, hunter education, conservation, firearms and marksmanship training and safety, and much more.” [46]

NRA Special Contribution Fund (aka NRA Whittington Center) – 501(c)(3)
“Located near beautiful Raton, New Mexico, the NRA Whittington Center is home to the nation’s premier hunting, shooting and outdoor recreation facility. Founded in 1973, the Center offers ranges for every kind of shooting discipline, a shotgun center, a firearms museum, specialized firearms training, guided and unguided hunts, RV and tent camping, plus an adventure camp for younger shooters and wildlife adventurers.” [47]

NRA Freedom Action Foundation – 501(c)(3)
“Millions of individuals follow and promote NRA’s issues, but far too many never make it to the ballot box to cast their votes. It is the mission of the NRA Freedom Action Foundation to identify these individuals through rigorous research, reach out to them, and teach the importance of exercising their precious voting rights. Our Goal: 100% of Gun Owners as Registered Voters.” [48]

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.’” [49]

NRA Victory Fund – Section 527 organization (political action committee)
Registered with the Federal Elections Committee (FEC) on March 10, 2020 as a super PAC, [50] and listed in the NRA’s Form 990 for 2020 and 2021, [51] the NRA Victory Fund has no web presence that we can find on any of the NRA’s websites (as of March 14, 2023). According to the website of the FEC, the NRA Victory Fund spent a total of \$19,588,964.06 between March 1, 2020 and December 31, 2020 to support or oppose candidates during the 2020 election cycle. The largest amount spent for or against a single candidate was \$11,216,240.76 in opposition to Joe Biden. [52]

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.” [53]

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 efficient and effective results.” [54]

[See Appendix B for 2011 and 2022 revenue breakdowns for the NRA-related 501(c)(3) organizations.]

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 report, but this section will offer details from other sources.

A. NRA membership dues accounted for 39.4% of total revenues in 2022, down from 50.5% 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 9.9% of total 2022 revenue, in publications such as American Rifleman and American Hunter and from other marketing opportunities to give businesses access to its members. [55]

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. [56] [57] In 2001, the NRA claimed 4.5 million members, but in that same year 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. [58]

As of January 2024, a one-year membership costs \$45, up from \$25 in 2015, but there are also 2-year (\$75), 3-year (\$100), 5-year (\$150) and lifetime (\$1,500) memberships available. [59]

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.” [60]

In a July 11, 2012 speech to the United Nations, NRA CEO Wayne LaPierre claimed four million members. [61] The NRA said the December 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 five million members “before this debate is over.” [62]

In May 2013, at the organization’s 142nd annual meeting, La Pierre announced that the NRA membership had reached an all-time high of five million members. [63] Perceptions that President Obama wanted to take guns away from civilians likely fueled membership and meeting attendance. [64]

More recent reports note that the NRA likely had an estimated membership base of approximately 2.5 million in 1991, [65] reaching a peak of about six million in 2018, before dropping to under 4.9 million in 2021, [66] and 4.3 million in 2023. Reports of “lavish perks and NRA cash going to LaPierre and other insiders,” are reputed to have contributed to the declining membership. [67]

B. NRA contributions and grants from related organizations, fundraising efforts and other similar contributions, rose from 27.7% of total revenue in 2013 to 37.1% in 2021 before dropping to 34% in 2022. [68] Contributions and grants to the NRA decreased 31.6% between 2020 and 2022. [69]

Donations to the NRA increased 86.7% from 2004 to 2012. [70] 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 each to the NRA. ^[71]

According to a 2019 report by OpenSecrets, companies from outside of the United States including Glock (Austria), Beretta (Italy) and Sig Sauer (Germany) are all million dollar-members of the NRA Ring of Fire program. Another Golden Ring of Freedom member, Taurus from Brazil, buys membership to the NRA for all purchasers of their firearms in the U.S. ^[72]

Other 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 in one year alone. ^[73]

According to a 2019 New York Times article, the foundation of the late-publisher and founder of the Petersen Automobile Museum in Los Angeles, Robert E. Petersen and his wife donated over \$56 million to the NRA and its affiliates between 2009 and 2019; at least \$10 million of this was in cash and the remainder in rare or antique firearms that could either be displayed in the NRA museum or sold for money. ^[74] According to the same article, other donors who have pledged over “\$1 million in recent years include Dr. Arnold W. Goldschlager, a California cardiologist and game hunter, and Joseph R. Gregory, a Tennessee businessman who co-chairs the Ring of Freedom.” ^[75]

Also in 2019, OpenSecrets reported that the NRA had drained “more than \$320 million from its charities over the past decade. The NRA Foundation, the NRA Special Contribution Fund, the NRA Civil Rights Defense Fund and the NRA Freedom Action Foundation directed more than \$31 million to the NRA in 2018 alone.” ^[76]

NRA Contributions and Grants, 2004-2022

Total NRA contributions and grants from related organizations, fundraising efforts and other similar contributions, 2004-2022. In 2008, membership dues were also included as part of the contributions and grants total.

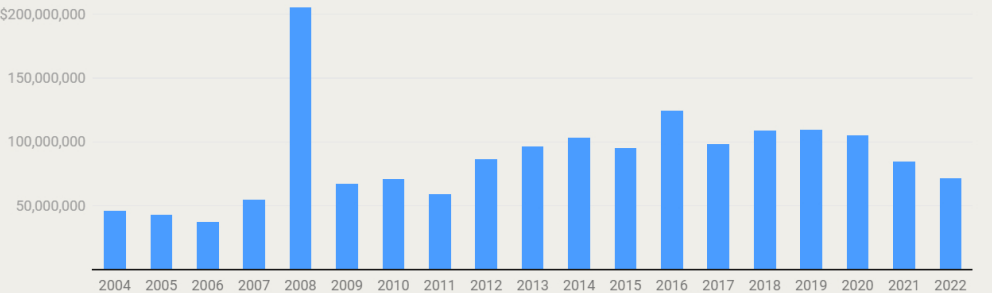


Chart: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)



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 \$22,346,746.42 since 1992 by encouraging customers to round up their purchases. ^[77]

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. ^[78] In 2008 the NRA supported the Supreme Court case of District of Columbia v. Heller, where the court ruled that the Second Amendment protected the right of an individual to possess a firearm unconnected with service in a militia. ^[79] ^[80] Data presented by the Democratic arm of Congress’ Joint Economic Council shows that from 2009 to 2017 gun company profits rose steadily, plateaued between 2018 and 2020 and soared again in 2021 with Sturm, Ruger and Company and Smith and Wesson, two of the NRA’s Top Industry Allies, seeing record profits. ^[81] ^[82]

The NRA-ILA, NRA Political Victory Fund (aka NRA PAC), and NRA spent \$19,767,043 million on the 2012 election, \$54,398,558 on the 2016 election and \$29,355,400 on the 2020 election, mostly in support of Republicans and opposing Democrats. ^[83] According to analysis by the Center for Responsive Politics and reported on by FactCheck.org, the NRA-ILA alone spent \$33.3 million in 2016 including \$12.3 million opposing Hillary Clinton and \$8.8 million supporting Donald Trump. ^[84]

Karl Rove’s super PAC, American Crossroads (a section 527 tax-exempt organization), donated \$600,000 to the NRA-ILA in 2012. ^[85]

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. ^[86]

In 2017, America Engaged, a Virginia-based nonprofit founded in 2016 and led by the Federalist Society’s Executive Vice President Leonard Leo, donated \$950,000 to the NRA-ILA. ^[87]

NRA Spending on Federal Elections by Election Cycle, 2004-2022

National Rifle Association PAC, NRA Victory Fund Super PAC and NRA Institute for Legislative Action (501c) combined spending on federal elections by election cycle, 2004-2022.

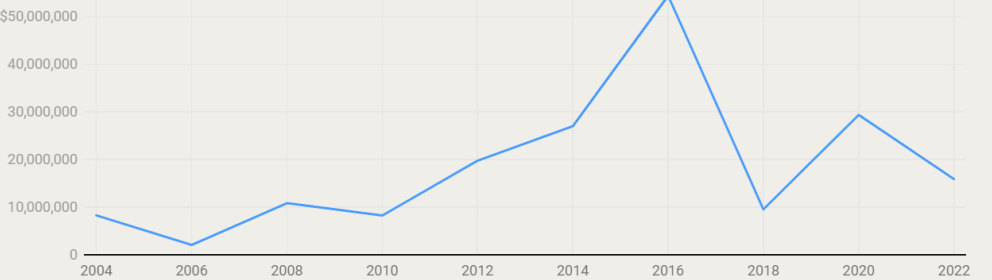


Chart: A-Mark Foundation • Source: [OpenSecrets.org](#) • [Get the data](#) • Created with [Datawrapper](#)



In the time between the NRA Annual Meetings of 2015 and 2016, Ruger donated \$4,000,000 to the NRA-ILA as part of Ruger's Two Million Guns Challenge to Benefit the NRA, plus a further \$5,000,000 in matched donations.^[88]^[89] Under the same challenge, Davidson's Gallery of Guns donated \$1 to the NRA-ILA for each of the 350,000 Ruger firearms they sold during that period.^[90] In 2020, six companies, Taurus, Sig Sauer, Kel-Tec, Credova, Rock Island Auction Company and Davidson's Gallery of Guns, pledged to match all donations of up to one million dollars to the NRA-ILA between September 2 and November 15, 2020 through the NRA's Partners for Patriotism campaign.^[91]

The NRA also accepts non-monetary donations. In 2016 for example, FN America LLC, the U.S. subsidiary of FN Herstal S.A. of Belgium, donated the FN Military Collector Series, comprising two assault rifles and one light machine gun, to the NRA-ILA for a silent auction at its annual dinner.^[92] In 2017, Knife Rights, a knife advocacy group, donated a custom-made knife to the NRA-ILA silent auction that fetched \$120,000; the auction as a whole made \$1.2 million for the NRA-ILA.^[93] The 2020 NRA-ILA Summer Auction, where all items featured were donated to the group, included a Trump branded Tommy gun, plus over 70 additional handguns, long guns, ammunition, knives, safes and accessories.^[94]^[95] In 2023, tickets for individual seating at the NRA-ILA annual dinner and auction cost \$500 each while a table for 10 cost \$5,000.^[96]

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.^[97]

In 2017, the foundation awarded a record \$34 million in grants, \$18.8 million, or 55.2%, of which went to the NRA.^[98]

Since then, grants awarded by the foundation have decreased steadily. In 2021, the foundation awarded \$11.8 million in grants, \$4.8 million of which went to the NRA.^[99]

Local grant recipients include 4-H youth organizations, shooting clubs, high school and university rifle teams, boy scout troops and law enforcement agencies. According to Andrew Lander, a former NRA program coordinator, NRA spending on educational programs for such groups decreased 77% between 2014 and 2022.^[100]

In 2011 it was reported that 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.^[101]

Four recipients interviewed by Bloomberg News in 2011 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.'" ^[102]

In 2018, the Broward County school district in Florida announced that it would no longer accept grants from the NRA Foundation after a school shooter killed 17 people at the Marjory Stoneman Douglas High School. The shooter had been a member of the school rifle team that had received funding from the NRA.^[103] Denver Public Schools in Colorado,^[104] the Stroudsburg Area School District in Pennsylvania,^[105] and the Santa Fe School Board in New Mexico,^[106] followed suit.

E. Friends of NRA (a fundraising campaign with no apparent IRS designation) claims to have raised over \$1 billion dollars for the NRA Foundation, a 501(c)(3), since its inception in 1992, via more than 25,000 events held at the local level across the country. The grassroots group began a National Corporate Sponsor Program in 2011.^[107] As of May 2023, over 60 companies, from knitting companies to jewelers to gun makers, are corporate sponsors.^[108]

Controversy over NRA 990 Form Tax Filings, 2008-2015

In April 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.^[109]

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.^[110] 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.^[111] However, the NRA has stated that these actions resulted from inadvertent errors and that "the assertion that the NRA was involved in 'systemic fraud' is patently false."^[112]

Allegations of Financial Mismanagement, Litigation and Failed Filing for Bankruptcy, 2019-present

On April 17, 2019, the New Yorker, in partnership with The Trace, a nonprofit news organization, compiled a dossier of interviews, tax forms, charity records, contracts and other documents that show that “a small group of N.R.A. executives, contractors, and venders has extracted hundreds of millions of dollars from the nonprofit’s budget, through gratuitous payments, sweetheart deals, and opaque financial arrangements.”^[113] After reviewing the dossier, the former head of the IRS division that oversees tax-exempt organizations questioned the legitimacy of the NRA’s tax-exempt status.^[114] Two days later, in response to the article, Everytown for Gun Safety filed a complaint with the IRS calling for an investigation into the alleged wrongdoing at the NRA and their tax-exempt status.^[115]

In February 2020, Congressman Brad Schneider (D-Ill.), released a similar report titled “[Cheating the American Taxpayer: NRA’s Record of Self-Dealing, Corruption and Abuse of its Tax-Exempt Status](#),”^[116] and also called for an IRS investigation.^[117] In February 2021, the Treasury Inspector General for Tax Administration who oversees the IRS sent a report to Congressman Schneider detailing the difficulties in undertaking such investigations.^[118]^[119]

Litigation

On August 16, 2019, longtime NRA donor and supporter David Dell’Aquila brought a class action lawsuit in the Middle District of Tennessee against Wayne LaPierre, the NRA and the NRA Foundation alleging “fraud in the solicitation of donations” by using “significant portions of the donated funds for purposes unrelated to the NRA’s core mission.”^[120] The charges against LaPierre and the Foundation were dismissed but the case against the NRA was allowed to continue with the plaintiffs seeking reimbursements of donations.^[121] As of January 4, 2024, the case is still going through the courts.^[122]

On August 6, 2020, New York Attorney General Letitia James filed a lawsuit against the NRA seeking to dissolve the organization. The NRA is a 501(c)(4) nonprofit charitable corporation and, despite being headquartered in Virginia, has been registered in New York since 1871, meaning that it is covered by the state of New York’s not-for-profit laws.^[123] The lawsuit charges the NRA as a whole, as well as naming Wayne LaPierre, Wilson Phillips (former treasurer and CFO), Joshua Powell (former chief of staff and executive director of general operations) and John Frazer (corporate secretary and general counsel).^[124]

The defendants are charged with financial mismanagement, leading to the loss of over \$64 million in three years, failure to follow state and federal laws, and incorrect financial reporting.^[125] More specifically, the defendants are alleged to have diverted “millions of dollars away from the charitable mission of the organization for personal use by senior leadership,... [awarded] contracts to the financial gain of close associates and family, and” appeared to have doled out “lucrative no-show contracts to former employees in order to buy their silence and continued loyalty.”^[126] LaPierre called the lawsuit “an unconstitutional, premeditated attack aiming to dismantle and destroy the NRA” noting that the NRA is “well governed, financially solvent, and committed to good governance.”^[127]

In response, the NRA filed a motion to dismiss the case. That motion was denied on January 21, 2021.^[128] During the intervening time, the NRA formed Sea Girt LLC in November 2020 as a “transition vehicle to facilitate the NRA’s relocation to Texas.”^[129] On January 15, 2021, the NRA and Sea Girt LLC jointly filed for Chapter 11 bankruptcy protection in the United States Bankruptcy Court of the Northern District of Texas in Dallas.^[130] The bankruptcy case was dismissed on May 11, 2021, with the court concluding that the NRA were “financially healthy” and that the case had not “been filed in good faith” because they were using the bankruptcy case to “address a regulatory enforcement problem, not a financial one.”^[131] During the bankruptcy hearing, LaPierre admitted that he had not informed the full NRA board or their general counsel of the plan to file for bankruptcy.^[132]

On March 2, 2022, New York judge, Joel M. Cohen, dismissed the New York Attorney General’s attempt to dissolve the NRA but allowed the majority of the remainder of the case to continue, noting that, “the Attorney General’s allegations in this case, if proven, tell a grim story of greed, self-dealing, and lax financial oversight at the highest levels of the National Rifle Association. They describe in detail a pattern of exorbitant spending and expense reimbursement for the personal benefit of senior management, along with conflicts of interest, related party transactions, cover-ups, negligence, and retaliation against dissidents and whistleblowers who dared to investigate or complain, which siphoned millions of dollars away from the NRA’s legitimate operations.”^[133]

On January 5, 2024, prior to the start of the trial, Joshua Powell agreed to a \$100,000 settlement with the Attorney General’s office in which he admitted wrongdoing.^[134]

On February 23, 2024, a jury found Wayne LaPierre and Wilson Phillips guilty of financial misconduct and corruption in managing the NRA. Phillips and John Frazer were found guilty of failing to uphold their duties as nonprofit executives. LaPierre must pay \$4.35 million in damages and Phillips \$2 million.^[135]

Amidst the accusations of financial mismanagement and litigation, the NRA, in their 2019 Form 990 (filed in November 2020), disclosed financial wrongdoing by current and former executives. Wayne LaPierre reimbursed the NRA \$299,778.78 in excess travel expenses received between 2015 and 2019 with a further two million dollars plus being sought from former-Executive Director of General Operations and Chief of Staff Joshua Powell (\$57,522.22), former-Executive Director of the NRA-ILA Chris Cox (over \$1 million) and former-Deputy Executive Director of the NRA David Lehman (\$87,595.83).^[136]

The NRA’s 990 form for 2020 also disclosed serial financial mismanagement between 2011 and 2019 with expected reimbursements totalling at least \$200,000 from: Wayne LaPierre, his wife Susan LaPierre, former-Treasurer and CFO Wilson Phillips and general counsel John Frazer.^[137]

The NRA’s 990 form for 2021 continued the trend of reimbursements to the NRA for excess benefits (this time between 2015 and 2016) with repayments made by former-Officer Edward J. Land Jr. (\$10,043, plus excise tax and interest) and Wayne LaPierre (\$12,018, plus excise tax and interest).^[138]

The NRA’s 2022 990 form shows that Wayne LaPierre repaid the NRA a total of \$89,728 (plus excise tax and interest) for excess benefits including personal travel, gifts and cell phone services, claimed between 2011 and 2018.^[139]

On January 5, 2024, LaPierre announced his resignation as CEO of the NRA.^[140]

Other Lawsuits

On August 6, 2020, the same day New York Attorney General Letitia James filed suit, Washington D.C. Attorney General Karl A. Racine “filed a lawsuit against the NRA Foundation and the National Rifle Association (NRA) for

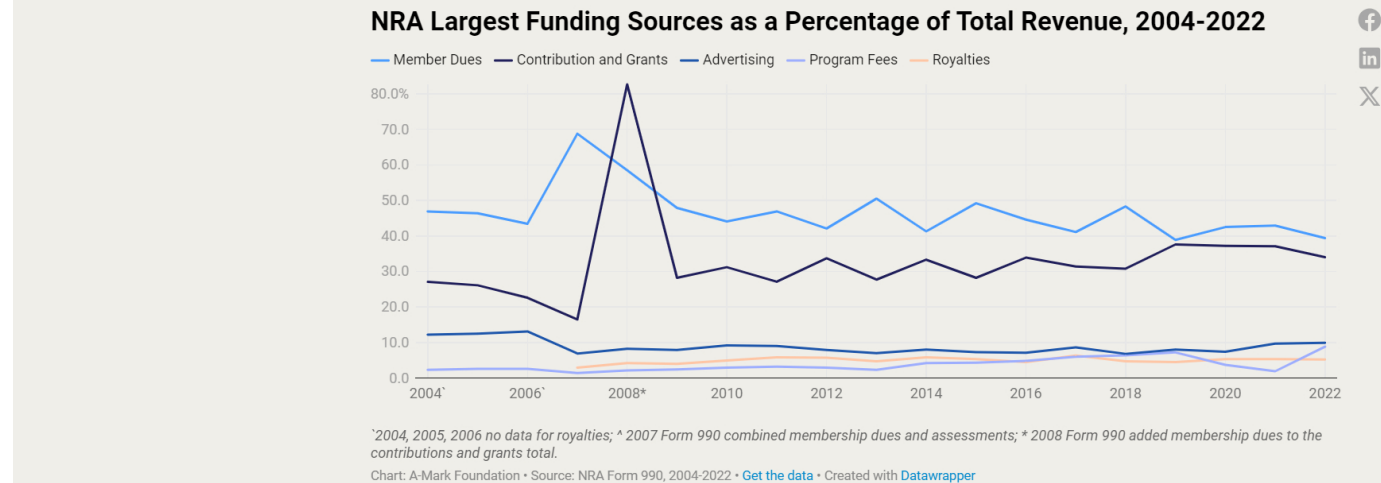
misusing charitable funds to support wasteful spending by the NRA and its executives.”^[141] The NRA Foundation is a 501(c)(3) charitable organization incorporated in D.C. and as such is bound by the District’s Nonprofit Corporations Act. According to the Office of the Attorney General, the NRA Foundation’s trustees and officers violated this act by: “[1.] Allowing charitable funds to be used for non-charitable purposes ... [2.] Failing to uphold their fiduciary duty ... [3.] Abandoning the Foundation’s charitable purpose ... [and 4.] Placing the interests of the NRA above those of the Foundation.”^[142] The lawsuit aims to recover the misused funds, amend the Foundation’s policies “to ensure proper independence from the NRA” and implement a training plan covering nonprofit governance for all Foundation board members and officers.^[143] The case was scheduled to be heard before a non-jury trial beginning on April 29, 2024,^[144]^[145] however, on April 17, 2024, the case was settled with the provisions “that the NRA Foundation will establish a new conflicts of interest policy, form an audit committee and work with an external auditor, and adopt new policies governing grant making.”^[146]

On November 2, 2021, Giffords, a 501(c)(4) organization headquartered in Washington D.C. whose mission is to reduce gun violence,^[147] filed a lawsuit against the NRA Political Victory Fund and the NRA Institute for Legislative Action for “violations of campaign finance laws dating back to 2014.”^[148] The suit alleges that the defendants have “made as much as \$35 million in unlawful, excessive, and unreported in-kind campaign contributions to seven federal candidates, including candidates for US Senate in 2014, 2016, and 2018, and Donald Trump’s 2016 presidential campaign”^[149] in violation of the Federal Election Campaign Act’s “contribution limits, corporate contribution ban, and disclosure requirements.”^[150] On February 13, 2024, the case was stayed.^[151]

Since 2019, the NRA has been embroiled in a number of other lawsuits with former staff members and vendors, including with: Oliver North (former board president),^[152] Ackerman McQueen (former advertising firm - settled with a \$12,250,000 payment to Ackerman McQueen),^[153] and Under Wild Skies Inc., who produced a television hunting series of the same name under contract with the NRA (reportedly settled with a \$550,000 payment to Under Wild Skies).^[154]^[155]

Conclusion

This report shows that the major funding sources for the NRA and its related entities are membership dues (39.4%), contributions from individual donors and corporate sponsors (34%), advertising revenue (9.9%), program fees (8.8%) and royalties (5.2%). The extensive influence of the NRA demonstrates why we should examine the sources of funding.



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 increased while President Obama was in office but started to decline steadily after a peak in 2018, reportedly due to financial mismanagement by CEO Wayne LaPierre and other leadership figures.

Appendix A: NRA 990 Forms 2004-2022

The National Rifle Association (NRA) is a 501(c)(4) membership association with four 501(c)(3) charitable subsidiaries, a section 527 political action committee that is a separate, segregated fund and one super PAC. 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 and the super PAC is called the NRA Victory Fund.

Overall, as a percentage of its revenue, the largest single source of funding for the NRA is membership dues. In 2022, membership dues accounted for 39.4% of the NRA’s revenue, down from 50.5% in 2013. The second largest source of funding came from private contributions and grants. For 2022, contributions and grants accounted for 34% of the NRA’s revenue, up from 27.7% in 2013. In 2022, the third largest funding source was advertising income (9.9%), and the fourth largest source was from program fees (8.8%). Program fees are payments collected by the NRA for its various programs such as its firearms training classes, hunter services, and gun range services. They decreased sharply during 2020 and 2021, likely due to the COVID-19 pandemic, before climbing to near pre-pandemic levels in 2022.

The numbers in the tables below were taken directly from the NRA’s 990 forms.^[156] 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 in this report due to their insignificance.

I. NRA Income From Member Dues, 2004-2022

In 2022, NRA income from member dues totaled \$83,274,950, or \$39.4% of total revenue.

NRA Income from Member Dues, 2016-2021

	2016	2017	2018	2019	2020	2021
Membership Dues	\$163,517,961	\$128,209,303	\$170,391,374	\$112,969,564	\$119,746,915	\$97,478,535
Percent of Total Revenue	44.6%	41.1%	48.3%	38.9%	42.5%	42.9%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Member Dues, 2010-2015

	2010	2011	2012	2013	2014	2015
Membership Dues	\$100,531,465	\$102,640,219	\$107,982,954	\$175,577,863	\$128,322,055	\$165,664,978
Percent of Total Revenue	44.1%	46.9%	42.1%	50.5%	41.3%	49.2%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Member Dues, 2004-2009

	2004	2005	2006	2007*	2008	2009
Membership Dues	\$80,014,193	\$76,043,978	\$71,745,628	\$228,619,274	\$145,034,392	\$113,969,660
Percent of Total Revenue	46.9%	46.4%	43.4%	68.8%	58.5%	47.9%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

* 2007 990 form combined membership dues and assessments.
Table: A-Mark Foundation • Source: NRA Form 990, 2004 - 2022 • [Get the data](#) • Created with [Datawrapper](#)

II. NRA Income From Contributions and Grants, 2004-2022

In 2022, NRA income from contributions and grants totaled \$71,781,619, or \$34% of total revenue.

NRA Income from Contributions and Grants, 2016-2021

	2016	2017	2018	2019	2020	2021
Contributions & Grants	\$124,433,466	\$98,026,531	\$108,599,726	\$109,439,440	\$105,000,030	\$84,332,090
Percent of Total Revenue	33.9%	31.4%	30.8%	37.6%	37.2%	37.1%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Contributions and Grants, 2010-2015

	2010	2011	2012	2013	2014	2015
Contributions & Grants	\$71,145,801	\$59,382,983	\$86,429,504	\$96,400,372	\$103,475,481	\$94,982,032
Percent of Total Revenue	31.2%	27.1%	33.7%	27.7%	33.3%	28.2%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Contributions and Grants, 2004-2009

	2004	2005	2006	2007	2008*	2009
Contributions & Grants	\$46,289,219	\$42,761,617	\$37,407,603	\$54,721,560	\$205,026,138	\$66,939,159
Percent of Total Revenue	27.1%	26.1%	22.6%	16.5%	82.7%	28.2%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

* 2008 990 form added membership dues as part of contributions and grants total.
Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

III. NRA Unrelated Business Income, 2004-2022

In 2022, NRA income from unrelated business income (that is largely made up of advertising revenue) totaled \$20,789,708, or \$9.8% of total revenue.

NRA Unrelated Business Income,* 2016-2021

	2016	2017	2018	2019	2020	2021
Unrelated Business Income	\$28,247,360	\$28,728,573	\$23,943,194	\$22,618,742	\$20,771,148	\$21,210,135
Percent of Total Revenue	7.7%	9.2%	6.8%	7.8%	7.4%	9.3%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Unrelated Business Income,* 2010-2015

	2010	2011	2012	2013	2014	2015
Unrelated Business Income	\$22,545,060	\$20,741,261	\$21,975,540	\$27,614,188	\$27,614,729	\$27,286,963
Percent of Total Revenue	9.9%	9.5%	8.6%	7.9%	8.9%	8.1%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238
---------------	---------------	---------------	---------------	---------------	---------------	---------------

NRA Unrelated Business Income,* 2004-2009

	2004	2005	2006	2007	2008	2009
Unrelated Business Income	N/A	N/A	N/A	\$23,217,084	\$21,330,992	\$20,168,091
Percent of Total Revenue	N/A	N/A	N/A	6.9%	8.6%	8.5%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

** 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 and often made up largely of advertising revenue.*

Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

IV. NRA Income From Advertising, 2004-2022

In 2022, NRA income from advertising totaled \$21,046,963, or \$9.9% of total revenue.

NRA Income from Advertising, 2016-2021

	2016	2017	2018	2019	2020	2021
Advertising Income	\$26,052,569	\$26,935,893	\$23,881,546	\$23,232,856	\$20,762,417	\$22,009,731
Percent of Total Revenue	7.1%	8.6%	6.8%	8.0%	7.4%	9.7%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Advertising, 2010-2015

	2010	2011	2012	2013	2014	2015
Advertising Income	\$20,922,249	\$19,709,792	\$20,199,376	\$24,468,824	\$24,764,840	\$24,702,441
Percent of Total Revenue	9.2%	9.0%	7.9%	7.0%	8.0%	7.3%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Advertising, 2004-2009

	2004	2005	2006	2007	2008	2009
Advertising Income	\$20,823,125	\$20,530,933	\$21,653,585	\$22,909,087	\$20,365,841	\$18,793,873
Percent of Total Revenue	12.2%	12.5%	13.1%	6.9%	8.2%	7.9%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

V. NRA Income From Investments and Interest, 2004-2022

In 2022, NRA income from investments and interest totaled \$2,537,460, or \$1.2% of total revenue.

NRA Income from Investments and Interest, 2016-2021

	2016	2017	2018	2019	2020	2021
Investments & Interest	\$1,022,199	\$840,627	\$1,193,705	\$3,926,185	\$1,778,931	\$2,994,614
Percent of Total Revenue	0.3%	0.3%	0.3%	1.3%	0.6%	1.3%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Investments and Interest, 2010-2015

	2010	2011	2012	2013	2014	2015
Investments & Interest	\$3,460,273	\$3,362,284	\$1,808,745	\$1,476,905	\$1,946,082	\$1,108,539
Percent of Total Revenue	1.5%	1.5%	0.7%	0.4%	0.6%	0.3%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Investments and Interest, 2004-2009

	2004	2005	2006	2007	2008	2009
Investments & Interest	\$1,028,681	\$845,139	\$721,302	\$1,189,415	\$901,454	-\$131,048.00
Percent of Total Revenue	0.6%	0.5%	0.4%	0.4%	0.4%	-0.1%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

VI. NRA Income From Program Fees, 2004-2022

In 2022, NRA income from program fees totaled \$18,511,797, or \$8.8% of total revenue.

NRA Income from Program Fees,* 2016-2021

	2016	2017	2018	2019	2020	2021
Program Fees	\$17,747,919	\$18,746,000	\$22,618,781	\$21,042,172	\$10,268,654	\$4,418,606
Percent of Total Revenue	4.8%	6.0%	6.4%	7.2%	3.7%	1.9%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Program Fees,* 2010-2015

	2010	2011	2012	2013	2014	2015
Program Fees	\$6,552,336	\$7,088,869	\$7,534,251	\$7,896,324	\$13,129,803	\$14,590,207
Percent of Total Revenue	2.9%	3.2%	2.9%	2.3%	4.2%	4.3%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Program Fees,* 2004-2009

	2004	2005	2006	2007	2008	2009
Program Fees	\$3,919,513	\$4,189,311	\$4,348,542	\$4,792,638	\$5,288,336	\$5,753,381
Percent of Total Revenue	2.3%	2.6%	2.6%	1.4%	2.1%	2.4%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

* Program fees are payments collected by the NRA for its various programs such as its firearms training classes, hunter services, and gun range services.
Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

VII. NRA Income From Related Organizations, 2004-2022

In 2022, NRA income from related organizations totaled \$7,009,538, or \$3.3% of total revenue.

NRA Income from Related Organizations,* 2016-2021

	2016	2017	2018	2019	2020	2021
Related Organizations	\$19,432,689	\$19,519,398	\$13,959,442	\$13,703,287	\$6,406,585	\$5,508,908
Percent of Total Revenue	5.3%	6.3%	4.0%	4.7%	2.3%	2.4%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Related Organizations,* 2010-2015

	2010	2011	2012	2013	2014	2015
Related Organizations	\$12,573,541	\$11,752,195	\$13,518,518	\$13,044,170	\$17,768,268	\$19,068,256
Percent of Total Revenue	5.5%	5.4%	5.3%	3.7%	5.7%	5.7%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Related Organizations,* 2004-2009

	2004	2005	2006	2007	2008	2009
Related Organizations	N/A	N/A	N/A	\$8,477,471	\$9,336,484	\$9,711,363
Percent of Total Revenue	N/A	N/A	N/A	2.6%	3.8%	4.1%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

* 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."

Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

VIII. NRA Income From Sales of Inventory, 2004-2022

In 2022, NRA income from sales of inventory totaled \$1,613,449, or \$0.8% of total revenue.

NRA Income from Sales of Inventory, 2016-2021

	2016	2017	2018	2019	2020	2021
Inventory Sales Income	\$14,172,414	\$12,585,577	\$6,463,865	\$5,252,925	\$5,530,102	\$2,463,918
Percent of Total Revenue	3.9%	4.0%	1.8%	1.8%	2.0%	1.1%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Sales of Inventory, 2010-2015

	2010	2011	2012	2013	2014	2015
Inventory Sales Income	\$11,745,200	\$12,102,845	\$14,593,423	\$19,379,081	\$14,100,980	\$14,311,605
Percent of Total Revenue	5.2%	5.5%	5.7%	5.6%	4.5%	4.3%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Sales of Inventory, 2004-2009

	2004	2005	2006	2007	2008	2009



Inventory Sales Income	\$5,287,696	\$5,469,482	\$6,414,120	\$7,085,615	\$8,482,911	\$11,194,937
Percent of Total Revenue	3.1%	3.3%	3.9%	2.1%	3.4%	4.7%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

IX. NRA Income From Royalties, 2004-2022

In 2022, NRA income from royalties totaled \$10,933,159, or \$5.2% of total revenue.

NRA Income from Royalties, 2016-2021

	2016	2017	2018	2019	2020	2021
Royalties Income	\$16,659,707	\$19,752,320	\$16,532,433	\$13,081,645	\$15,065,200	\$11,985,478
Percent of Total Revenue	4.5%	6.3%	4.7%	4.5%	5.3%	5.3%
Total Revenue	\$366,889,703	\$311,987,734	\$352,550,864	\$291,155,464	\$282,030,375	\$227,419,952

NRA Income from Royalties, 2010-2015

	2010	2011	2012	2013	2014	2015
Royalties Income	\$11,303,074	\$12,699,066	\$14,696,957	\$16,359,604	\$17,926,376	\$17,820,307
Percent of Total Revenue	4.9%	5.8%	5.7%	4.7%	5.8%	5.3%
Total Revenue	\$227,811,279	\$218,983,530	\$256,290,928	\$347,968,789	\$310,491,277	\$336,709,238

NRA Income from Royalties, 2004-2009

	2004	2005	2006	2007	2008	2009
Royalties Income	N/A	N/A	N/A	\$9,558,854	\$10,524,318	\$9,515,064
Percent of Total Revenue	N/A	N/A	N/A	2.9%	4.2%	4.0%
Total Revenue	\$170,639,628	\$164,048,679	\$165,496,153	\$332,270,545	\$247,976,782	\$237,544,504

Table: A-Mark Foundation • Source: NRA Form 990, 2004-2022 • [Get the data](#) • Created with [Datawrapper](#)

Appendix B: Revenue Sources for NRA-related 501(c)(3) Organizations

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 / 2022 ^[157]

- Total revenue: \$29,412,304 / **\$58,279,843**
 - Contributions and grants: \$20,486,708 (70%) / **\$40,156,580 (69%)**
 - Federated Campaigns: \$370,150 / **\$116,117**
 - Fundraising Events: \$12,133,736 / **\$9,610,851**
 - All other: \$7,982,822 / **\$30,429,612**
 - Investment income: \$1,045,194 (4%) / **\$2,265,116 (4%)**
 - Other revenue: \$7,849,457 (27%) / **\$15,858,147 (27%)**

NRA Civil Rights Defense Fund, revenue sources 2011 / 2022 ^[158]

- Total revenue: \$1,093,743 / **\$1,006,563**
 - Contributions and grants: \$923,486 (84%) / **\$682,115 (68%)**
 - Federated campaigns: \$314,729 / **\$48,647**
 - All other: \$608,757 / **\$671,468**
 - Investment income: \$170,250 (16%) / **\$338,424 (34%)**

NRA Special Contribution Fund, major revenue sources 2011 / 2022 ^[159]

- Total revenue: \$2,543,458 / **\$4,409,805**
 - Total unrelated business revenue: \$29,906 (1%) / **\$185,697 (4%)**
 - Contributions and grants: \$1,344,807 (53%) / **\$2,463,555 (56%)**
 - Program service revenue: \$957,829 (38%) / **\$1,381,319 (31%)**
 - Investment Income: -\$77,051 (-3%) / **\$212,756 (5%)**
 - Other revenue: \$317,873 (12%) / **\$166,478 (4%)**

NRA Freedom Action Foundation, major revenue sources 2011 / 2022 ^[160]

- Total revenue: \$1,932,376 / **\$1,014,589**
 - Contributions and grants: \$1,932,108 (100%) / **\$1,011,746 (100%)**

✉ Subscribe ▼

Be the First to Comment!

0 COMMENTS



References

- 1 National Rifle Association, [Form 990, 2021](#)
- 2 Charles M. Blow, “Opinion: Has the NRA Won?,” nytimes.com, April 20, 2015, <https://www.nytimes.com/2015/04/20/opinion/charles-blow-has-the-nra-won.html>
- 3 The Coalition to Stop Gun Violence, “How the NRA Arms Criminals,” csgv.org, April 30, 2013, <http://csgv2.blogspot.com/2013/04/how-nra-arms-criminals.html>
- 4 The Safer Communities Act came in response to the May 2022 elementary school shooting in Uvalde, Texas, where 19 children and two adults were killed. Falling short of actually banning any weapons, the Act provides community funding for violence prevention programs and investment in mental health services. It also puts in place requirements for stronger background checks of minors, protections for victims of domestic violence and criminal sanctions targeting illegal gunrunners. See: “Bipartisan Safer Communities Act,” murphy.senate.gov, accessed March 13, 2023, https://www.murphy.senate.gov/imo/media/doc/bipartisan_safer_communities_act_one_pager.pdf and The Texas Tribune, “Uvalde School Shooting,” texastribune.org, accessed March 13, 2023, <https://www.texastribune.org/series/uvalde-texas-school-shooting/> for more information.
- 5 Aaron Blake, “Cornyn Goes There on the NRA and Its ‘Business Model,’” Washington Post, June 23, 2022, <https://www.washingtonpost.com/politics/2022/06/23/cornyn-criticisms-nra-guns/>
- 6 CNN, “Transcripts – State of the Union: Interview with David Keene; Interview with Chris Murphy; Interview with Joe Manchin, Jon Huntsman,” cnn.com, January 13, 2013, <https://transcripts.cnn.com/show/sotu/date/2013-01-13/segment/01>
- 7 Eugene Kiely, “Do Assault Weapons Pay NRA Salaries?,” factcheck.org, January 15, 2013, <https://www.factcheck.org/2013/01/do-assault-weapons-sales-pay-nra-salaries/>
- 8 National Rifle Association, [Form 990, 2022](#)
- 9 Aimee Picchi and Kate Gibson, “NRA, Long Viewed as Invincible, Faces Shrinking Membership and Revenue,” cbsnews.com, May 27, 2022, <https://www.cbsnews.com/news/nra-national-rifle-association-membership-revenue-2022/>
- 10 Will Van Sant, “The NRA Loses One Million Members,” thetrace.org, February 10, 2023, <https://www.thetrace.org/2023/02/nra-membership-decline-corruption/>
- 11 Violence Policy Center, “Blood Money: How the Gun Industry Bankroll the NRA,” vpc.org, Apr. 2011, <https://vpc.org/studies/bloodmoney.pdf>
- 12 Anna Massoglia, “Cash-Strapped NRA Discloses Spending on Foreign Fundraising for First Time,” opensecrets.org, December 16, 2019, <https://www.opensecrets.org/news/2019/12/nra-discloses-spending-on-foreign-fundraising/>
- 13 Federal Election Commission, “National Rifle Association of America Political Victory Fund,” fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00053553/?tab=spending&cycle=2020>
- 14 Federal Elections Committee, “NRA Victory Fund, Inc.,” fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00741710/?tab=spending&cycle=2020>
- 15 Alan Berlow, “The NRA’s Brazen Shell Game with Donations: A Yahoo News Investigation,” yahoo.com, April 21, 2015, <https://www.yahoo.com/news/the-nras-brazen-shell-game-with-donations-a-116744915796.html>
- 16 Office of the New York Attorney General, “Attorney General James Files Lawsuit to Dissolve NRA,” ag.ny.gov, August 6, 2020, <https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra>
- 17 Office of the Attorney General for the District of Columbia, “AG Racine Sues NRA Foundation for Diverting Charitable Funds to Support Wasteful Spending by the NRA and Its Executives,” oag.dc.gov, August 6, 2020, <https://oag.dc.gov/release/ag-racine-sues-nra-foundation-diverting-charitable>
- 18 In Re: National Rifle Association of America and Sea Girt LLC, Debtors., Case No. 21-30085 (HDH), Order Granting Motion to Dismiss, May 11, 2021, https://ag.ny.gov/sites/default/files/dkt_decisions.pdf
- 19 National Rifle Association, [Form 990, 2022](#)
- 20 Jordan Wiessmann, “Whom Does the NRA Really Speak for?,” theatlantic.com, December 18, 2012, <https://www.theatlantic.com/business/archive/2012/12/whom-does-the-nra-really-speak-for/266373/>
- 21 Nathan Bomey, “National Rifle Association, at Center of Heated National Gun Debate, Files for Chapter 11 Bankruptcy Protection,” USA Today via yahoo.com, January 15, 2021, <https://www.yahoo.com/now/national-rifle-association-files-chapter-215737472.html>
- 22 National Rifle Association, [Form 990, 2021](#)
- 23 National Rifle Association, Form 990, [2018](#), [2019](#), [2020](#), [2021](#), [2022](#)
- 24 NRA, “A Brief History of the NRA,” nra.org, accessed June 13, 2023, <https://home.nra.org/about-the-nra/>
- 25 NRA, “About the NRA-ILA,” nraila.org, accessed September 21, 2013, <https://www.nraila.org/about/>
- 26 According to the FEC website, these amounts reflect the spending that the PAC has made “in support of or opposition to a candidate. None of the funds are directly given to or spent by the candidate.” See for example: Federal Election Commission “NRA Political Victory Fund > 1975-1976 > Spending” fec.gov, accessed March 15, 2023

Commission, "National Rifle Association of America Political Victory Fund," fec.gov, accessed March 13, 2023, <https://www.fec.gov/data/committee/C00053553/?cycle=1976&tab=spending>

27 Federal Election Commission, "National Rifle Association of America Political Victory Fund," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00053553/?tab=spending&cycle=2022> and <https://www.fec.gov/data/committee/C00053553/?tab=spending&cycle=2020>

28 Federal Elections Committee, "NRA Victory Fund, Inc.," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00741710/?tab=spending&cycle=2020>

29 Federal Elections Committee, "NRA Victory Fund, Inc.," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00741710/?tab=spending&cycle=2020>

30 Federal Election Commission, "National Rifle Association of America Political Victory Fund," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00053553/?tab=spending&cycle=2020#total-disbursements> and Federal Elections Committee, "NRA Victory Fund, Inc.," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00741710/?tab=raising&cycle=2020>

31 Federal Election Commission, "National Rifle Association of America Political Victory Fund," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00053553/?tab=spending&cycle=2020#total-disbursements> and Federal Elections Committee, "NRA Victory Fund, Inc.," fec.gov, accessed May 5, 2023, <https://www.fec.gov/data/committee/C00741710/?tab=spending&cycle=2020>

32 Open Secrets, "National Rifle Assn: Cycle 1992," opensecrets.org, accessed March 14, 2023, <https://www.opensecrets.org/orgs/national-rifle-assn/recipients?toprecipcycle=2022&id=D000000082&candscycle=1992>

33 Open Secrets, "National Rifle Assn: Cycle 2022," opensecrets.org, accessed March 13, 2023, <https://www.opensecrets.org/orgs/national-rifle-assn/recipients?toprecipcycle=2022&id=D000000082&candscycle=2022>

34 Open Secrets, "National Rifle Assn: Cycle 2020," opensecrets.org, accessed March 13, 2023, <https://www.opensecrets.org/orgs/national-rifle-assn/recipients?toprecipcycle=2022&id=D000000082&candscycle=2020>

35 The NRA Foundation, Inc., "Form 990 for Period Ending December 2008," available from ProPublica, https://projects.propublica.org/nonprofits/display_990/521710886/2009_11_EO%2F52-1710886_990_200812 accessed May 5, 2023. Previous NRA Foundation Form 990s from 2001 onwards are available for comparison here: <https://projects.propublica.org/nonprofits/organizations/521710886>

36 NRA, "Experience Friends of NRA," friendsofnra.org, accessed September 21, 2013

37 NRA, "About Us," nrative.com, accessed September 21, 2013

38 NRA Explore, "Top 10 NRA Industry Allies," nra.org, accessed March 13, 2023, <https://nraindustryally.nra.org/top-10-allies/>

39 NRA Foundation, "NRA Foundation 2012 Annual Report," nrafoundation.org, 2013

40 NRA Explore, "About the NRA School Shield," nra.org, accessed May 5, 2023, <https://www.nraschoolshield.org/about/>

41 Jennifer Harper, "NRA 'School Shield' Program Awards \$600,000 in Grants for School Security Projects," washingtontimes.com, September 10, 2018, <https://www.washingtontimes.com/news/2018/sep/10/nra-school-shield-program-awards-600000-in-grants-/>

42 NBCDFW, "NRA Touts School Safety Program. It's on Hiatus," nbcdfw.com, June 11, 2022, <https://www.nbcdfw.com/news/national-international/nra-touts-school-safety-program-its-on-hiatus/2990278/>

43 NBCDFW, "NRA Touts School Safety Program. It's on Hiatus," nbcdfw.com, June 11, 2022, <https://www.nbcdfw.com/news/national-international/nra-touts-school-safety-program-its-on-hiatus/2990278/>

44 NRA Explore, "NRA School Shield Grant Program Now Accepting Applications for Security Projects," nrablog.com, August 3, 2022, <https://www.nrablog.com/articles/2022/8/nra-school-shield-grant-program-now-accepting-applications-for-school-security-projects>

45 NRA Civil Rights Defense Fund, "About Us," nradefensefund.org, accessed June 13, 2023, <https://www.nradefensefund.org/about-us/>

46 NRA Foundation, "Homepage," nrafoundation.org, accessed March 14, 2023, <https://www.nrafoundation.org/>

47 NRA Whittington Center, "About Us," nrawc.org, accessed March 13, 2023, <https://www.nrawc.org/about-us/>

48 NRA Freedom Action Foundation, "Homepage," nrafaf.org, accessed March 14, 2023, <https://www.nrafaf.org>

49 NRA Political Victory Fund, "Mission Statement," nrapvf.org, accessed March 14, 2014, <https://www.nrapvf.org/about-pvf/>

50 Federal Elections Committee, "NRA Victory Fund, Inc.," fec.gov, accessed March 14, 2023, <https://www.fec.gov/data/committee/C00741710>

51 National Rifle Association, Form 990, [2020](#), [2021](#)

52 Federal Elections Committee, "NRA Victory Fund, Inc.: Spending 2019-2020,," fec.gov, accessed March 14, 2023, <https://www.fec.gov/data/committee/C00741710/?cycle=2020&tab=spending>

53 NRA Institute for Legislative Action, "About the NRA Institute for Legislative Action," nraila.org, accessed March 14, 2014, <https://www.nraila.org/about/>

54 NRA Women's Leadership Forum, "Voice of Freedom," nrawlf.com, accessed May 15, 2014

55 National Rifle Association, Form 990, [2013](#), [2022](#)

56 Josh Harkinson, "Does the NRA Really Have 4 Million Members?," Mother Jones, January 14, 2003, <https://www.motherjones.com/crime-justice/2013/01/nra-membership-numbers/>

57 Wayne LaPierre's comments supporting attacks on federal agents caused former President George Bush to publicly renounce his NRA membership.

58 Josh Harkinson, "Does the NRA Really Have 4 Million Members?," Mother Jones, January 14, 2003, <https://www.motherjones.com/crime-justice/2013/01/nra-membership-numbers/>

59 NRA, "Membership," nra.org, accessed January 4, 2024, <https://membership.nra.org/MultiStep/JoinToday?ek=C2AJ263E>

60 Osha Gray Davidson, "All Fired Up," washingtonpost.com, June 4, 2000

61 NRA, "Wayne LaPierre Fights for the Second Amendment Before the United Nations," nraila.org, July 11, 2012, <https://www.nraila.org/media/20120711/video/wlp-un-fight>

62 Katie Glueck, "NRA: 100K New Members in 18 Days," politico.com, January 10, 2013, <https://www.politico.com/story/2013/01/nra-100k-new-members-after-sandy-hook-086001>

63 Ken Klokowski, "NRA Surges to Record 5 Million Members," Breitbart.com, May 4, 2013, <https://www.breitbart.com/politics/2013/05/04/nra-surges-to-record-5-million-members/>

64 Gregory Korte, "New NRA Leader Says Obama Seeks 'Revenge' on Gun Owners," usatoday.com, May 6, 2013, <https://usatoday.com/story/news/politics/2013/05/05/new-nra-president/2137127/>

65 United States Bankruptcy Court, Northern District of Texas, Dallas Division, In Re: National Rifle Association of America and Sea Girt LLC, Case No. 21-30085-hdh11, Transcript of Continued Hearing, April 29, 2021, <https://nrawatch.org/wp-content/uploads/2021/10/4-29-21-AM-Session.pdf>

66 Aimee Picchi and Kate Gibson, "NRA, Long Viewed as Invincible, Faces Shrinking Membership and Revenue," CBSnews.com, May 27, 2022, <https://www.cbsnews.com/news/nra-national-rifle-association-membership-revenue-2022/>

67 Will Van Sant, "The NRA Loses One Million Members," thetrace.org, February 10, 2023, <https://www.thetrace.org/2023/02/nra-membership-decline-corruption/>

68 National Rifle Association, Form 990, [2013](#), [2021](#), [2022](#)

69 National Rifle Association, Form 990, [2020](#), [2022](#)

70 Peter Robison and John Crewdon, "NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread," bloomberg.com, December 29, 2011, <https://www.bloomberg.com/news/articles/2011-12-29/nra-raises-200-million-as-gun-lobby-toasters-burn-logo-on-bread>

71 Violence Policy Center, "Blood Money: How the Gun Industry Bankroll the NRA," vpc.org, April 2011, <https://vpc.org/studies/bloodmoney.pdf>

72 Anna Massoglia, "Cash-Strapped NRA Discloses Spending on Foreign Fundraising for First Time," opensecrets.org, December 16, 2019, <https://www.opensecrets.org/news/2019/12/nra-discloses-spending-on-foreign-fundraising/>

73 Andrew Brophy, "Fairfield Firearms Maker, with \$1.2M Donated to NRA, Helps Arm Gun-Rights Lobby," ctinsider.com, January 5, 2013, <https://www.ctinsider.com/news/article/Fairfield-firearms-maker-with-1-2M-donated-to-4165809.php>

74 Danny Hakim, "Beyond the Grave, the NRA's \$56 Million Donor Lives On," nytimes.com, July 16, 2019, <https://www.nytimes.com/2019/07/16/us/nra-donor-robert-petersen.html>

75 Danny Hakim, "Beyond the Grave, the NRA's \$56 Million Donor Lives On," nytimes.com, July 16, 2019, <https://www.nytimes.com/2019/07/16/us/nra-donor-robert-petersen.html>

76 Anna Massoglia, "Cash-Strapped NRA Discloses Spending on Foreign Fundraising for First Time," opensecrets.org, December 16, 2019, <https://www.opensecrets.org/news/2019/12/nra-discloses-spending-on-foreign-fundraising/>

77 Midway USA, "NRA Support," midwayusa.com, accessed June 13, 2023, <https://www.midwayusa.com/nra-support>

78 Peter Robison and John Crewdon, "NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread," bloomberg.com, December 29, 2011, <https://www.bloomberg.com/news/articles/2011-12-29/nra-raises-200-million-as-gun-lobby-toasters-burn-logo-on-bread>

79 James W. Porter, II, "Message from the Chairman," nradefensefund.org, accessed May 8, 2023, <https://www.nradefensefund.org/officers/message-from-the-chairman/>

80 Legal Information Institute, Cornell Law School, "Second Amendment," accessed May 8, 2023, https://www.law.cornell.edu/constitution/second_amendment

81 Joint Economic Council Democrats, "Gun Companies are Making Millions at the Expense of American Lives," jec.senate.gov, accessed May 8, 2023, https://www.jec.senate.gov/public/_cache/files/9bfdef03-67b9-49d3-8252-23f7b90a01d6/jec-gun-industry-profits-final.pdf

82 NRA Explore, "Top 10 NRA Industry Allies," nra.org, accessed May 8, 2023, <https://nraindustryally.nra.org/top-10-allies/>

83 OpenSecrets, "National Rifle Assn," opensecrets.org, accessed June 13, 2023, <https://www.opensecrets.org/outside-spending/detail/2016?cmte=National+Rifle+Assn&tab=summary>

84 Rose Nagle and Eugene Kiely, "National Rifle Association," factcheck.org, May 21, 2018, <https://www.factcheck.org/2018/05/national-rifle-association/>

85 Michelle Martinelli, "Soft Cash Changes Hands Between Crossroads GPS and the NRA," opensecrets.org, December 17, 2012, <https://www.opensecrets.org/news/2012/12/soft-cash-changes-hands-between-cro/>

86 Peter Stone, "Inside the NRA's Koch-Funded Dark-Money Campaign," Mother Jones, April 2, 2013, <https://www.motherjones.com/politics/2013/04/nra-koch-brothers-karl-rove/>

87 Andrew Perez, "Conservative Legal Interests Funneled \$2.7 Million to NRA, Freedom Partners Around Gorsuch Fight," maplightarchive.org, January 7, 2019, <https://maplightarchive.org/story/conservative-legal-interests-funneled-2-7-million-to-nra-freedom-partners-around-gorsuch-fight/>

88 Ruger, "Ruger Delivers On and Extends the '2 Million Gun Challenge,'" ruger.com, July 26, 2016, <https://www.ruger.com/news/2016-07-26.html>

89 Ruger, "Ruger Announces \$5 Million Match Campaign to Benefit the NRA-ILA," ruger.com, August 1, 2016, <https://www.ruger.com/news/2016-08-01a.html>

90 Ruger, "Ruger Delivers On and Extends the '2 Million Gun Challenge,'" ruger.com, July 26, 2016, <https://www.ruger.com/news/2016-07-26.html>

91 AccurateShooter.com Daily Bulletin, "Six Companies Will Match NRA-ILA Donations Dollar-for-Dollar," accurateshooter.com, September 2, 2020, <https://bulletin accurateshooter.com/2020/09/gun-makers-support-nssf-and-nra-ila-election-programs/>

92 FN America also donated for auction: a semi-automatic light machine gun to the NRA Foundation Banquet, a concealed carry package comprising a compact pistol and holder to the NRA Leadership's Women's Forum banquet, and six assault rifles to the NRA Foundation's Wall of Guns raffle. See: FN America, "FN Announces Donations to NRA Annual Meeting Special Events," fnamerica.com, May 17, 2016, <https://fnamerica.com/press-releases/pr-160517/>

93 NRA Staff, "Custom Bowie Knife Brings Record Donation at NRA-ILA Auction," americanrifleman.org, May 5, 2016, <https://americanrifleman.org/2016/05/05/custom-bowie-knife-brings-record-donation-at-nra-ila-auction/>

2017, <https://www.americanrifleman.org/content/custom-bowie-knife-brings-record-donation-at-nra-ila-auction/>

94 NRA Women Staff, “NRA-ILA Summer Auction Now Open for Bidding!,” [nrawomen.com](https://www.nrawomen.com/content/nra-ila-summer-auction-now-open-for-bidding/), July 8, 2020, <https://www.nrawomen.com/content/nra-ila-summer-auction-now-open-for-bidding/>

95 NRA via [Twitter.com](https://twitter.com/NRA/status/1283172010709979136), July 14, 2020, <https://twitter.com/NRA/status/1283172010709979136>

96 NRA Explore, “15th Annual NRA-ILA Dinner and Auction,” [nraam.org](https://www.nraam.org/events/2023-events/friday-april-14/15th-annual-nra-ila-dinner-and-auction/), accessed May 8, 2023, <https://www.nraam.org/events/2023-events/friday-april-14/15th-annual-nra-ila-dinner-and-auction/>

97 National Rifle Association, [Form 990, 2013](#)

98 National Rifle Association, [Form 990, 2017](#)

99 National Rifle Association, [Form 990, 2021](#)

100 Will Van Sant, “This Is What the NRA Looks Like in Decline,” [thetrace.org](https://www.thetrace.org/2023/11/nra-budget-spending-cuts-4h-boy-scouts/), November 15, 2023, <https://www.thetrace.org/2023/11/nra-budget-spending-cuts-4h-boy-scouts/>

101 Peter Robison and John Crewdon, “NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread,” [bloomberg.com](https://www.bloomberg.com/news/articles/2011-12-29/nra-raises-200-million-as-gun-lobby-toasters-burn-logo-on-bread), December 29, 2011, <https://www.bloomberg.com/news/articles/2011-12-29/nra-raises-200-million-as-gun-lobby-toasters-burn-logo-on-bread>

102 Peter Robison and John Crewdon, “NRA Raises \$200 Million as Gun Lobby Toasters Burn Logo on Bread,” [bloomberg.com](https://www.bloomberg.com/news/articles/2011-12-29/nra-raises-200-million-as-gun-lobby-toasters-burn-logo-on-bread), December 29, 2011, <https://www.bloomberg.com/news/articles/2011-12-29/nra-raises-200-million-as-gun-lobby-toasters-burn-logo-on-bread>

103 Associated Press, “Denver Public Schools to Stop Accepting Several NRA Grants,” [kdvr.org](https://kdvr.com/news/local/nra-gave-more-than-7-million-to-hundreds-of-schools-dps-rejects-several-grants/), March 9, 2018, <https://kdvr.com/news/local/nra-gave-more-than-7-million-to-hundreds-of-schools-dps-rejects-several-grants/>

104 Associated Press, “Denver Public Schools to Stop Accepting Several NRA Grants,” [kdvr.org](https://kdvr.com/news/local/nra-gave-more-than-7-million-to-hundreds-of-schools-dps-rejects-several-grants/), March 9, 2018, <https://kdvr.com/news/local/nra-gave-more-than-7-million-to-hundreds-of-schools-dps-rejects-several-grants/>

105 Jacqueline Palochko, “Stroudsburg Area School Board Votes Down NRA Grant for Rifle Team: ‘This Is Dirty Money,’” [mcall.com](https://www.mcall.com/2018/03/27/stroudsburg-area-school-board-votes-down-nra-grant-for-rifle-team-this-is-dirty-money/), March 27, 2018, <https://www.mcall.com/2018/03/27/stroudsburg-area-school-board-votes-down-nra-grant-for-rifle-team-this-is-dirty-money/>

106 Robert Nott, “Santa Fe Schools Won’t Take NRA Funding,” [santafenewmexican.com](https://www.santafenewmexican.com/news/education/santa-fe-public-schools-won-t-take-nra-funding/article_af691f63-6eba-5c29-9b30-f945ef74c394.html), April 3, 2018, https://www.santafenewmexican.com/news/education/santa-fe-public-schools-won-t-take-nra-funding/article_af691f63-6eba-5c29-9b30-f945ef74c394.html

107 Friends of the NRA, “Experience Friends of NRA,” friendsofnra.org, accessed May 2023

108 Friends of the NRA, “Friends of the NRA Industry Supporters,” [friendsofnra.org](https://www.friendsofnra.org/events/industry-supporters/), accessed May 8, 2023, <https://www.friendsofnra.org/events/industry-supporters/>

109 Alan Berlow, “The NRA’s Brazen Shell Game with Donations: A Yahoo News Investigation,” [yahoo.com](https://www.yahoo.com/news/the-nras-brazen-shell-game-with-donations-a-116744915796.html), April 21, 2015, <https://www.yahoo.com/news/the-nras-brazen-shell-game-with-donations-a-116744915796.html>

110 Citizens for Responsibility and Ethics in Washington, “Re: Request for Examination of the National Rifle Association of America,” [citizensforethics.org](https://s3.amazonaws.com/storage.citizensforethics.org/wp-content/uploads/2016/07/20021957/6-10-15_NRA_IRS_Complaint.pdf), June 10, 2015, https://s3.amazonaws.com/storage.citizensforethics.org/wp-content/uploads/2016/07/20021957/6-10-15_NRA_IRS_Complaint.pdf

111 Alan Berlow, “The NRA’s Brazen Shell Game with Donations: A Yahoo News Investigation,” [yahoo.com](https://www.yahoo.com/news/the-nras-brazen-shell-game-with-donations-a-116744915796.html), April 21, 2015, <https://www.yahoo.com/news/the-nras-brazen-shell-game-with-donations-a-116744915796.html>

112 Stephen Gutowski, “NRA: Accusations in Yahoo News Report are False,” [freebeacon.com](https://freebeacon.com/issues/nra-accusations-in-yahoo-news-report-are-false/), May 29, 2015, <https://freebeacon.com/issues/nra-accusations-in-yahoo-news-report-are-false/>

113 Mike Spies, “Secrecy, Self-Dealing, and Greed at the N.R.A.,” [newyorker.com](https://www.newyorker.com/news/news-desk/secrecy-self-dealing-and-greed-at-the-nra), April 17, 2019, <https://www.newyorker.com/news/news-desk/secrecy-self-dealing-and-greed-at-the-nra>

114 Mike Spies, “Secrecy, Self-Dealing, and Greed at the NRA,” [newyorker.com](https://www.newyorker.com/news/news-desk/secrecy-self-dealing-and-greed-at-the-nra), April 17, 2019, <https://www.newyorker.com/news/news-desk/secrecy-self-dealing-and-greed-at-the-nra>

115 Everytown for Gun Safety, “Everytown Files Complaint About NRA’s Tax-Exempt Status with IRS, Calls for Federal and State Investigations into the NRA,” [everytown.org](https://www.everytown.org/press/everytown-files-complaint-about-nras-tax-exempt-status-with-irs-calls-for-federal-and-state-investigations-into-the-nra/), April 19, 2019, <https://www.everytown.org/press/everytown-files-complaint-about-nras-tax-exempt-status-with-irs-calls-for-federal-and-state-investigations-into-the-nra/>

116 Office of Congressman Brad Schneider, “Cheating the American Taxpayer: NRA’s Record of Self-Dealing, Corruption and Abuse of its Tax-Exempt Status,” [schneider.house.gov](https://schneider.house.gov/sites/evo-subsites/schneider-evo.house.gov/files/NRA%20Report%20-%20Final%20-%202022.6.2020.pdf), February 6, 2020, <https://schneider.house.gov/sites/evo-subsites/schneider-evo.house.gov/files/NRA%20Report%20-%20Final%20-%202022.6.2020.pdf>

117 Congressman Brad Schneider, “Schneider Releases Report Detailing NRA’s Self-Dealing, Abuse of Tax-Exempt Status,” [schneider.house.gov](https://schneider.house.gov/media/press-releases/schneider-releases-report-detailing-nra-s-self-dealing-abuse-tax-exempt-status), February 6, 2020, <https://schneider.house.gov/media/press-releases/schneider-releases-report-detailing-nra-s-self-dealing-abuse-tax-exempt-status>

118 Congressman Brad Schneider, “Schneider NRA Investigation Prompts Report on Tax-Exempt Noncompliance,” [schneider.house.gov](https://schneider.house.gov/media/press-releases/schneider-nra-investigation-prompts-report-tax-exempt-noncompliance), February 22, 2021, <https://schneider.house.gov/media/press-releases/schneider-nra-investigation-prompts-report-tax-exempt-noncompliance>

119 Treasury Inspector General for Tax Administration, “Obstacles Exist in Detecting Noncompliance of Tax-Exempt Organizations,” Report Number: 2021-10-013, [tigta.gov](https://www.tigta.gov/sites/default/files/reports/2022-02/202110013fr.pdf), February 17, 2021, <https://www.tigta.gov/sites/default/files/reports/2022-02/202110013fr.pdf>

120 NRA Watch, “Donor Class Action Lawsuit: Complaint,” [nrawatch.org](https://nrawatch.org/filing/complaint/), August 6, 2019, <https://nrawatch.org/filing/complaint/>

121 NRA Watch, “Donor Class Action Lawsuit: Case Summary,” [nrawatch.org](https://nrawatch.org/case/donor-class-action-lawsuit/), accessed May 11, 2023, <https://nrawatch.org/case/donor-class-action-lawsuit/>

122 CourtListener, “*Dell’Aquila v. La Pierre* (3:19-cv-00679),” [courtlistener.com](https://www.courtlistener.com/docket/16034218/dellaquila-v-lapierre/), accessed January 4, 2023, <https://www.courtlistener.com/docket/16034218/dellaquila-v-lapierre/>

123 Office of the New York Attorney General, “Attorney General James Files Lawsuit to Dissolve NRA,” [ag.ny.gov](https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra), August 6, 2020, <https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra>

124 Supreme Court of the State of New York, County of New York, *People of the State of New York, by Letitia James, Attorney General of the State of New York v. The National Rifle Association of America, Inc., Wayne LaPierre, Wilson Phillips, John Frazer, and Joshua Powell*, Summons, August 6, 2020, https://ag.ny.gov/sites/default/files/summons_and_complaint_1.pdf

125 Office of the New York Attorney General, “Attorney General James Files Lawsuit to Dissolve NRA,” [ag.ny.gov](https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra), August 6, 2020, <https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra>

125 Office of the New York Attorney General, "Attorney General James Files Lawsuit to Dissolve NRA," ag.ny.gov, August 6, 2020, <https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra>

126 Office of the New York Attorney General, "Attorney General James Files Lawsuit to Dissolve NRA," ag.ny.gov, August 6, 2020, <https://ag.ny.gov/press-release/2020/attorney-general-james-files-lawsuit-dissolve-nra>

127 Erik Ortiz, "Wayne LaPierre Used the NRA as a 'Personal Piggy Bank,'" NY Attorney General Says," nbcnews.com, August 6, 2020, <https://www.nbcnews.com/news/us-news/wayne-lapierre-allegedly-used-nra-personal-piggy-bank-n-y-n1236068>

128 Office of the New York State Attorney General, "Court Orders Attorney General James' Lawsuit Against NRA to Continue in Manhattan Court," ag.ny.gov, January 21, 2021, <https://ag.ny.gov/press-release/2021/court-orders-attorney-general-james-lawsuit-against-nra-continue-manhattan-court>

129 *In Re: National Rifle Association of America and Sea Girt LLC, Debtors.*, Case No. 21-30085 (HDH), Order Granting Motion to Dismiss, May 11, 2021, https://ag.ny.gov/sites/default/files/dkt_decisions.pdf

130 *In Re: National Rifle Association of America and Sea Girt LLC, Debtors.*, Case No. 21-30085 (HDH), Order Granting Motion to Dismiss, May 11, 2021, https://ag.ny.gov/sites/default/files/dkt_decisions.pdf

131 *In Re: National Rifle Association of America and Sea Girt LLC, Debtors.*, Case No. 21-30085 (HDH), Order Granting Motion to Dismiss, May 11, 2021, https://ag.ny.gov/sites/default/files/dkt_decisions.pdf

132 Tom Hamburger, "NRA Chief Wayne LaPierre Acknowledges He Did Not Disclose Bankruptcy Plans or Luxury Yacht Trips to Other Top Officials," washingtonpost.com, April 7, 2021, https://www.washingtonpost.com/politics/nra-bankruptcy-wayne-lapierre/2021/04/07/75b2f538-97bb-11eb-a6d0-13d207aadb78_story.html

133 Index No. 451625/2020, *People of the State of New York v. National Rifle Association*, Decision and Order on Motion, Motion No. 016 017 018, March 2, 2022, https://ag.ny.gov/sites/default/files/451625_2020_people_of_the_state_of_v_people_of_the_state_of_decision_order_on_609.pdf

134 Office of the New York State Attorney General, "Attorney General James Announces Settlement with Former NRA Senior Strategist on Eve of Trial," ag.ny.gov, January 5, 2024, <https://ag.ny.gov/press-release/2024/attorney-general-james-announces-settlement-former-nra-senior-strategist-eve>

135 Office of the New York State Attorney General, "Attorney General James Wins Trial Against NRA and Wayne LaPierre," ag.ny.gov, February 23, 2024, <https://ag.ny.gov/press-release/2024/attorney-general-james-wins-trial-against-nra-and-wayne-lapierre>

136 National Rifle Association, [Form 990, 2019](#)

137 National Rifle Association, [Form 990, 2020](#)

138 National Rifle Association, [Form 990, 2021](#)

139 National Rifle Association, [Form 990, 2022](#)

140 Melissa Chan, "Wayne LaPierre Resigns as NRA Leader, Days Before Start of His Civil Trial," nbcnews.com, January 5, 2024, <https://www.nbcnews.com/news/us-news/wayne-lapierre-resigns-nra-leader-days-start-civil-trial-rcna132553>

141 Office of the Attorney General for the District of Columbia, "AG Racine Sues NRA Foundation for Diverting Charitable Funds to Support Wasteful Spending by the NRA and Its Executives," oag.dc.gov, August 6, 2020, <https://oag.dc.gov/release/ag-racine-sues-nra-foundation-diverting-charitable>

142 Office of the Attorney General for the District of Columbia, "AG Racine Sues NRA Foundation for Diverting Charitable Funds to Support Wasteful Spending by the NRA and Its Executives," oag.dc.gov, August 6, 2020, <https://oag.dc.gov/release/ag-racine-sues-nra-foundation-diverting-charitable>

143 Office of the Attorney General for the District of Columbia, "AG Racine Sues NRA Foundation for Diverting Charitable Funds to Support Wasteful Spending by the NRA and Its Executives," oag.dc.gov, August 6, 2020, <https://oag.dc.gov/release/ag-racine-sues-nra-foundation-diverting-charitable>

144 NRA Watch, "DC Superior Court Schedules Trial in DC AG's Case Against NRA Foundation for April 2024," nrawatch.org, December 6, 2023, <https://nrawatch.org/filing/the-nra-trial-in-dc-will-begin-april-2024/>

145 EAccess, DC Courts, "2020 CA003454 B District of Columbia vs. NRA Foundation Inc., et al., YW," eaccess.dccourts.gov, accessed January 4, 2024, https://eaccess.dccourts.gov/eaccess/search.page.3.1?x=0buCFcEqFKlDOxtVny2JmRHDJo1af*Y7chX3oDU8cKPtVNNrJYUOm2lcZ9q4W3a-2YJtXsfObZeVbhEIS12vg

146 NRA Watch, "DC Attorney General Investigation: Case Summary," nrawatch.org, accessed May 14, 2024, <https://nrawatch.org/case/dc-ag-investigation/>

147 Giffords, [Form 990, 2019](#)

148 Giffords, "Giffords Sues National Rifle Association for Violating Campaign Finance Laws," giffords.org, November 2, 2021, <https://giffords.org/press-release/2021/11/giffords-sues-the-national-rifle-association-for-violating-campaign-finance-laws/>

149 Giffords, "Giffords Sues National Rifle Association for Violating Campaign Finance Laws," giffords.org, November 2, 2021, <https://giffords.org/press-release/2021/11/giffords-sues-the-national-rifle-association-for-violating-campaign-finance-laws/>

150 *Giffords v. National Rifle Association of America, et al.*, Complaint, November 2, 2021, <https://files.giffords.org/wp-content/uploads/2021/11/Giffords-v.-NRA-Complaint-filed.pdf>

151 CourtListener, "*Giffords v. National Rifle Association of America Political Victory Fund* (1:21-cv-02887)," courtlistener.com, accessed May 14, 2024, <https://www.courtlistener.com/docket/60692490/giffords-v-national-rifle-association-of-america-political-victory-fund/>

152 For more information, see: NRA Watch, "NRA v. Oliver North," nrawatch.org, accessed January 3, 2024, <https://nrawatch.org/case/nra-v-oliver-north/>

153 NRA Watch, "NRA Agrees To \$12,250,000 Settlement With Ackerman McQueen," nrawatch.org, March 14, 2023, <https://nrawatch.org/filing/nra-agrees-to-12250000-settlement-with-ackerman-mcqueen/>

154 NRA in Danger, "Under Wild Skies Wins Against NRA," nraindanger.wordpress.com, September 21, 2022, <https://nraindanger.wordpress.com/2022/09/21/under-wild-skies-wins-against-nra/>

155 For more information, see: NRA Watch, "Cases," nrawatch.org, accessed January 4, 2024, <https://nrawatch.org/cases/>

156 National Rifle Association, Form 990, [2004-2021](#), [2022](#)

- 157 NRA Foundation, Form 990, [2011](#) and [2022](#)
- 158 NRA Civil Rights Defense Fund, Form 990, [2011](#) and [2022](#)
- 159 NRA Special Contribution Fund, Form 990, [2011](#) and [2022](#)
- 160 NRA Freedom Action Foundation, Form 990, [2011](#) and [2022](#)

Feeling confident?
Take a quiz and test your knowledge!

[Take a quiz](#)

Stay informed:
Sign up for our newsletter

Name

Last Name

Your email

Submit