

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA  
IN AND FOR THE FIFTH APPELLATE DISTRICT

SHERIFF CLAY PARKER; HERB  
BAUER SPORTING GOODS; THE  
CRPA FOUNDATION; ABLE'S  
SPORTING, INC.; RTG SPORTING  
COLLECTIBLES, LLC; and STEVEN  
STONECIPHER,

Plaintiffs and Appellants,

v.

THE STATE OF CALIFORNIA;  
XAVIER BECERRA, in his official  
capacity as Attorney General for the  
State of California; and the  
CALIFORNIA DEPARTMENT OF  
JUSTICE,

Defendants and Respondents.

Case No. F064510

**APPELLANTS' REQUEST FOR JUDICIAL NOTICE**

Fresno County Superior Court, Case No. 10-CECG-02116  
Honorable Jeffrey Hamilton, Judge

C. D. Michel – SBN 144258  
Anna M. Barvir – SBN 268728  
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***Counsel for Plaintiffs-Appellants***

## REQUEST FOR JUDICIAL NOTICE

To the Honorable Judges of the Court of Appeal of the State of California for the Fifth Appellate District, and to All Parties and their Attorneys of Record:

Please take notice that, pursuant to California Rules of Court 8.252, and Evidence Code section 452 subdivisions (c), (d), and (h), and section 459, Plaintiffs-Appellants hereby move this Court to take judicial notice for the purposes of this appeal, of the following true and correct documents, which are attached as Exhibits A through B, to the Declaration of Anna M. Barvir filed in support hereof:

- A. Tentative Ruling, *Parker v. State of California*, Case No. 10CECG 02116, filed September 13, 2017.
- B. Order After Hearing, *Parker v. State of California*, Case No. 10CECG 02116, filed November 29, 2017.
- C. Supplemental Declaration of Anna M. Barvir in Support of Motion for Attorneys' Fees on Appeal, *Parker v. State of California*, Case No. 10CECG 02116, filed December 8, 2017.
- D. IRS Form 990 filed by the National Rifle Association of America for tax year 2015.

Date: December 18, 2017

**Michel & Associates, P.C.**

s/ Anna M. Barvir  
\_\_\_\_\_  
Anna M. Barvir  
*Counsel for Plaintiffs-  
Appellants*

## MEMORANDUM OF POINTS AND AUTHORITIES

### I. JUDICIAL NOTICE OF TENTATIVE RULINGS AND COURT ORDERS IS PROPER

#### A. Principles of Judicial Notice

Judicial notice is the recognition and acceptance by the court, for use . . . by the court, of the existence of a matter of law or fact that is relevant to an issue in the action without requiring formal proof of the matter (*Lockley v. Law Office of Cantrell, Green* (2001) 91 Cal.App.4th 875, 882 (citations and quotations omitted)). “This includes any orders, findings of facts and conclusions of law, and judgments within court records.” (*Ibid.*) “The underlying theory of judicial notice is that the matter being judicially noticed is a law or fact that is *not reasonably subject to dispute*.” (*Ibid.*; Cal. Evid. Code, § 452, subd. (h)).

Judicial notice may thus be taken of “[o]fficial acts of the . . . judicial departments of the United States and of any State in the United States” and “[r]ecords of (1) any court of this state or (2) any court of record of the United States or of any state of the United States.” (Cal. Evid., Code § 452 subd. (c)-(d).) Judicial notice may also be taken of “facts . . . that are not reasonably subject to dispute.” (*Id.*, subd. (h)). Judicial notice of such facts is mandatory upon request where the opposing party is permitted to raise objections and the court has enough information about the facts in order to make a determination that they come within a category subject to proper judicial notice. (*Id.*, § 453, subd. (b).) A reviewing court is permitted to judicially notice facts in the same manner as a trial court. (*Id.*, § 459 subd. (a).)

**B. The Court Should Take Judicial Notice of the Trial Court's Tentative Ruling and Order After Hearing**

The Court should judicially notice the documents attached to the Declaration of Anna M. Barvir as Exhibits A and B. For these documents constitute official acts and records of a court in the State of California and may be judicially noticed pursuant to Evidence Code section 452, subdivision (c) and (d). Moreover, neither document is reasonably subject to dispute, and they are both capable of immediate and accurate determination by resort to sources of indisputable accuracy. As such, these documents may be judicially noticed per sections 452, subdivisions (c), (d), and (h). (*Lockley, supra*, 91 Cal.App.4th at 882.)

Both documents are rulings issued by the trial court in this very matter. They are relevant to this appeal because they involve the same parties in dispute over Parker's entitlement to fees in this matter. Read together, both orders suggest that while plaintiffs are not gaining financially from this litigation, the trial court is still unwilling to award fees unless each and every plaintiff can show that they have personally borne the cost of the litigation—a requirement that is not supported by law. Ultimately, these orders demonstrate that the superior court is unlikely to grant plaintiffs the reasonable amount of attorney's fees to which they are entitled.

**C. The Trial Court Should Take Judicial Notice of Documents Recently Filed in the *Parker* Trial Court Matter**

Exhibit C is a true and correct copy of the Supplemental Declaration of Anna M. Barvir in Support of Motion for Attorneys' Fees on Appeal and the IRS Form 990 filed by the National Rifle Association of America for tax year 2015 attached thereto. (Barvir Decl., ¶Plaintiffs request that the court take judicial notice of the declaration and the attached NRA IRS 990 form. The Court has the authority to take judicial notice of the declaration under the plain meaning of Evidence Code section 452, subdivision (d), stating that “[j]udicial notice may be taken of . . . (d) [r]ecords of (1) any court of this state.” And courts can and do take judicial notice of attorney declarations that have been filed with other courts. (See e.g. *Evans v. Pillsbury, Madison & Sutro* (1998) 65 Cal.App.4th 599, 605 [holding that an attorney’s “declaration is a part of the trial court’s file and thus a judicial record of which permissive judicial notice could be taken”].) The Supplemental Declaration of Anna M. Barvir and the attached IRS 990 form should be judicially noticed because it is a record of a court of this state.

If the court does not take judicial notice of the Supplemental Declaration of Anna M. Barvir containing the NRA’s IRS 990 form, Plaintiff respectfully requests that the Court take judicial notice of the NRA’s IRS Form 990 directly. Evidence Code section 452 governs permissive judicial notice, authorizing judicial notice of the “official acts of the legislative, executive, and judicial departments of the United States and of

any state of the United States.” Filings made with a government agency which the government has a duty to make public record have been given judicial notice by courts pursuant to Evidence Code section 452, subdivision (c). For “official acts” include records, reports, and orders of administrative agencies. (*Rodas v. Spiegel* (2001) 87 Cal.App.4th 513, 518 (*Rodas*).) For example, a statement of information filed with the California Secretary of State is judicially noticeable as a record, because the Secretary of State has a duty to make such filings public record. (*Elmore v. Oak Valley Hosp. Dist.* (1988) 204 Cal.App.3d 716, 722 (*Elmore*).)

Courts have also taken judicial notice of Securities Exchange Commission filings pursuant to section 452, subdivisions (g) and (h), which allow judicial notice to be taken of facts that are “common knowledge” or “not reasonably subject to dispute.” (*Ironridge Global IV, Ltd. v. ScripsAmerica, Inc.* (2015) 238 Cal.App.4th 259, 265 (*Ironridge*)). SEC filings are judicially noticeable where relevant because the filings are accessible on the SEC website and their contents are not subject to reasonable dispute. (*Aquila, Inc. v. Superior Court* (2007) 148 Cal.App.4th 556, 575 (*Aquila*)).

Here, NRA’s Form 990PF fits both standards. Once filed, the 990 becomes an official record of the IRS, and is thus judicially noticeable as an official record of an administrative agency, as held in *Rodas*. And like the filings made with the California Secretary of State in *Elmore*, the NRA’s Form 990 is a record maintained and kept publicly available by the IRS. The contents of NRA’s 990 are not subject to reasonable dispute in the

same way that the SEC filings in *Ironridge* and *Aquila* were not subject to reasonable dispute.

## II. CONCLUSION

For these reasons, the Court should grant Plaintiffs-Appellants' motion to judicially notice the material attached to the Declaration of Anna M. Barvir.

Date: December 18, 2017

**Michel & Associates, P.C.**

s/ Anna M. Barvir  
\_\_\_\_\_  
Anna M. Barvir  
*Counsel for Plaintiffs-  
Appellants*

## **DECLARATION OF ANNA M. BARVIR**

1. I am an attorney licensed to practice law before the courts of the State of California. I am an attorney at Michel & Associates, P.C., counsel of record for Plaintiffs-Appellants. I have personal knowledge of the facts stated in this declaration and, if called and sworn as a witness, could and would testify competently thereto.

2. Attached hereto as Exhibit A is a true and correct copy of the Tentative Ruling issued by Judge Jeffrey Y. Hamilton on September 13, 2017, in the matter of *Parker v. State of California*, Case No. 10 CECG 02116.

3. Attached hereto as Exhibit A is a true and correct copy of the Order After Hearing issued by Judge Jeffrey Y. Hamilton on November 29, 2017 in the matter of *Parker v. State of California*, Case No. 10 CECG 02116.

4. Attached hereto as Exhibit C is a true and correct copy of the Supplemental Declaration of Anna M. Barvir in Support of Motion for Attorneys' Fees on Appeal and the IRS Form 990 filed by the National Rifle Association of America for tax year 2015 attached thereto. Both were filed with the Superior Court of California, County of Fresno, on December 8, 2017 in the matter of *Parker v. State of California*, Case No. 10 CECG 02116.

5. On or about December 18, 2017, I visited the website, [www.propublica.org](http://www.propublica.org), which among other things makes the IRS 990 forms of tax-exempt organizations publicly available. I searched the site for the records of the National Rifle Association of America and was directed to <https://projects.propublica.org/non>

[profits/organizations/530116130](https://projects.propublica.org/nonprofits/organizations/530116130). From there, I downloaded and printed a copy of the NRA's IRS Form 990 for the fiscal year ending in 2015. Attached hereto as Exhibit D is a true and correct copy of the IRS 990 form filed by the NRA for tax year 2015 as published at <https://projects.propublica.org/nonprofits/organizations/530116130>.

I declare the following to be true and correct under penalty of perjury under the laws of the State of California, and that this declaration was executed on December 18, 2017 in Long Beach, California.

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Anna M. Barvir  
*Declarant*

# **EXHIBIT A**

(17)

**Tentative Ruling**

Re: ***Parker v. State of California***  
Court Case No. 10 CECG 02116

Hearing Date: September 14, 2017 (Dept. 402)

Motion: Plaintiffs' Motion for Attorney's Fees [CCP § 1021.5]

**Tentative Ruling:**

To deny.

**Explanation:**

Plaintiffs seek fees under Code of Civil Procedure section 1021.5. Section 1021.5 codifies the private attorney general doctrine, which provides an exception to the "American rule" that each party bears its own attorney fees. (*Olson v. Automobile Club of Southern California* (2008) 42 Cal.4th 1142, 1147.) The fundamental objective of the private attorney general doctrine is to encourage suits enforcing important public policies by providing substantial attorney fees to successful litigants in such cases. (*Graham v. DaimlerChrysler Corp.* (2004) 34 Cal.4th 553, 565 (*Graham*).) Under section 1021.5, the court may award attorney fees to (1) a successful party in any action (2) that has resulted in the enforcement of an important right affecting the public interest (3) if a significant benefit has been conferred on the general public or a large class of persons, and (4) the necessity and financial burden of private enforcement are such as to make the award appropriate. (*Ibid.*) The burden is on the claimant for the award of attorney's fees to establish each prerequisite to an award of attorney's fees under Code of Civil Procedure section 1021.5. (*Ebbetts Pass Forest Watch v. Department of Forestry and Fire Protection* (2010) 187 Cal. App. 4th 376, 381.)

*1. Successful Party*

Courts take "a broad, pragmatic view of what constitutes a 'successful party' " for purposes of a section 1021.5 fee award (*Graham, supra*, 34 Cal.4th at p. 565) and the court must critically analyze the surrounding circumstances of the litigation and pragmatically assess the gains achieved by the action." (*Ebbetts Pass Forest Watch v. Department of Forestry & Fire Protection, supra*, 187 Cal.App.4th at p. 382.)

Here, plaintiffs obtained summary adjudication of their first cause of action. On January 21, 2011, the Court signed an order of permanent injunction. The permanent injunction forbade the enjoined parties – the State of California, Attorney General Harris, the California Department of Justice, and each of their agents, employees, representative, successors in office, and all persons or entities acting in concert or participation with them – from taking any action to implement, enforce, or give effect to the versions of California Penal Code sections 12060, 12061, and 12318 in effect as of the date of the injunction. On February 22, 2011, the Court signed the Judgment and

judgment was entered in favor of plaintiffs and against defendants based on the Court's written summary adjudication order.

The judgment was timely appealed. On November 6, 2013 the Fifth Appellate District issued its published opinion affirming the judgment in full. On February 9, 2014, the California Supreme Court granted review, which had the effect of depublishing the Court of Appeal opinion under the then in effect Rule of Court 8.1105(e)(1). The Supreme Court dismissed review as moot on December 14, 2016 due to the passage of new legislation. Because of California Rule of Court 8.258(b)(3), the original Court of Appeal decision remains unpublished.

Even though plaintiffs' victory ultimately became moot and did not result in establishing judicial precedent, it would be difficult to say plaintiffs were not the prevailing party.

## *2. Important Public Right/ Significant Benefit Conferred*

In *Woodland Hills Residents Association, Inc. v. City Council of Los Angeles* (1979) 23 Cal.3d 917, the California Supreme Court stated that constitutional rights are "important" for purposes of section 1021.5. (*Id.* at p. 935.) "The constitutional interest implicated in questions of statutory vagueness is that no person be deprived of 'life, liberty, or property without due process of law,' as assured by both the federal Constitution (U.S. Const., Amends. V, XIV) and the California Constitution (Cal. Const., art. I, § 7)." (*Williams v. Garcetti* (1993) 5 Cal. 4th 561, 567.) Litigation which enforces constitutional rights necessarily affects the public interest and confers a significant benefit upon the general public. (*Press v. Lucky Stores, Inc.* (1983) 34 Cal.3d 311, 318.)

## *3. Necessity of Private Enforcement*

Because the action proceeded against the governmental agencies that were responsible for creating and enforcing the facially vague statutes, it is evident that private, rather than public, enforcement was necessary. (*Conservatorship of Whitley* (2010) 50 Cal.4th 1206, 1215 (*Whitley*); *Woodland Hills Residents Assn., Inc. v. City Council, supra*, 23 Cal.3d at p. 941.)

## *4. Financial Burden of Private Enforcement*

The "financial burden of private enforcement" element concerns the costs of litigation and any offsetting financial benefits that the litigation yields or reasonably could have been expected to yield. (*Whitley, supra*, 50 Cal.4th at p. 1215.) As a general proposition, an award of attorney fees is appropriate when the cost of the claimant's legal victory transcends his or her personal interest and places a burden on the claimant out of proportion to his or her individual stake in the matter. (*Ibid.*)

In evaluating the element of financial burden, "the inquiry before the trial court [is] whether there were 'insufficient financial incentives to justify the litigation in economic terms.' " (*Summit Media LLC v. City of Los Angeles* (2015) 240 Cal.App.4th 171, 193 (*Summit Media*); *Millview County Water District v. State Water Resources*

*Control Board* (2016) 4 Cal.App.5th 759, 768.) If the plaintiff had a “personal financial stake” in the litigation “sufficient to warrant [the] decision to incur significant attorney fees and costs in the vigorous prosecution” of the lawsuit, an award under section 1021.5 is inappropriate. (*Summit Media, supra*, 240 Cal.App.4th at pp. 193–194.) “ ‘Section 1021.5 was not designed as a method for rewarding litigants motivated by their own pecuniary interests who only coincidentally protect the public interest.’ ” (*Davis v. Farmers Insurance Exchange* (2016) 245 Cal.App.4th 1302, 1329 (*Davis*) [award inappropriate where plaintiff expected “a substantial financial recovery” from the litigation].) “ ‘Instead, its purpose is to provide some incentive for the plaintiff who acts as a true private attorney general, prosecuting a lawsuit that enforces an important public right and confers a significant benefit, despite the fact that his or her own financial stake in the outcome would not by itself constitute an adequate incentive to litigate.’ ” (*Flannery v. California Highway Patrol* (1998) 61 Cal.App.4th 629, 635.) “The relevant issue is ‘ “ ‘the estimated value of the case at the time the vital litigation decisions were being made.’ ” ’ ” (*Davis, supra*, 245 Cal.App.4th at p. 1330.)

Each plaintiff or each plaintiffs’ relevant officer or principal has offered a declaration on the subject of their financial interest in this litigation. They are substantially similar in form. Each is addressed in turn.

#### A. Clay Parker

Clay Parker is the former sheriff of Tehama County, California. Parker indisputably has no financial interest in the sale of ammunition. He believed there to be a 10% chance of success of succeeding on the constitutional vagueness challenges based on input received from my attorneys “at the time the vital litigation decisions were being made.” “At the time the vital litigation decisions were being made, [Parker] anticipated this litigation would result in hundreds of thousands of dollars in legal costs. [He] understands the total costs of this litigation exceeded \$700,000.”

At no time does Parker state that he paid, or was at any time responsible for, any of the costs or attorney’s fees incurred in this case. Nor has he established that he had any input in or control over the lawsuit. As such, this case is on point with *Torres v. City of Montebello* (2015) 234 Cal.App.4th 382 (*Torres*), in which a city resident filed petition for writ of mandate, seeking to invalidate waste hauling contract which was signed by mayor pro tempore rather than by mayor, who had refused to sign the contract. When the resident petitioned for section 1021.5 attorney’s fees, the trial court denied the request finding that because the fees had been paid by an organization of the contractor’s competitors who “took over” the lawsuit and “paid for all of it,” awarding fees to the plaintiff who bore no financial burden in bringing the case would not advance section 1021.5 purpose.

The *Torres* court rejected a bright line rule that fees must be awarded if the plaintiff has no financial interest in the litigation. (*Torres, supra*, 234 Cal.App.4th at p. 407.)

As *Whitley* explains, the Legislature’s focus was not whether the litigant expected some benefit or no benefit; the Legislature was concerned with

ensuring that the problem of affordability would not dissuade private citizens from bringing litigation that could benefit the public. Thus, not surprisingly, the Legislature specifically required a finding of “financial burden” for attorney fees to be awarded. (Code Civ. Proc., § 1021.5 [a court may award attorney fees if, inter alia, “the necessity and *financial burden* of private enforcement ... are such as to make the award appropriate...” (italics added)].) In contrast, the litigant’s “offsetting financial benefits” are a consideration courts have appended to the financial burden analysis. (*Whitley, supra*, 50 Cal.4th at p 1215, 117 Cal.Rptr.3d 342, 241 P.3d 840.) The Legislature’s emphasis on financial burden over financial interest suggests a rule opposite to the one advanced by Torres—that is, if the litigant bears no financial burden, Code of Civil Procedure section 1021.5 attorney fees are inappropriate, regardless of the existence or nonexistence of a financial interest.

(*Torres, supra*, 234 Cal.App.4th pp. at 406–07.)

Here, with no evidence that Parker paid any costs or fees, his lack of financial interest is immaterial and he cannot establish his burden was out of proportion to his individual stake in the matter.

#### B. *Steven Stonecipher*

Steven Stonecipher has, and continues to transfer and receive ammunition that can be used interchangeably between handguns and rifles via mail within California. He also gives away reloaded ammunition. He has no financial interest in this litigation. He believed there to be a 10% chance of success of succeeding on the constitutional vagueness challenges based on input received from his attorneys “at the time the vital litigation decisions were being made.” “At the time the vital litigation decisions were being made,” he anticipated this litigation would result in hundreds of thousands of dollars in legal costs. In fact, its cost exceeds \$700,000.

Like Parker, Stonecipher has presented no evidence that he has paid or is liable for any of the costs or fees incurred in this lawsuit or has had any input into its management. Pursuant to *Torres, supra*, 234 Cal.App.4th pp. at 406–07, he has not demonstrated his burden was out of proportion to his individual stake in the matter.

#### C. *Able's Sporting, Inc.*

Randy Wright, President of Able's Sporting, Inc., (“Able's”) a Texas corporation that sells and ships directly a variety of ammunition that can be used interchangeably between handguns and rifles to California residents provides the declaration on behalf of Able's. Able's generated approximately \$85,680 in net profits from ammunition sales to California between February 1, 2011, and December 31, 2016. He estimates that Able's will generate approximately \$12,240 in net profits between January 1, 2017, and December 31, 2017. Able's will no longer sell and ship ammunition directly to unlicensed California residents on or after January 1, 2018, due new legislation that prohibits the company from doing so. Consequently, the estimated total financial

benefit that Able's has and will experience because of its victory in this action is approximately \$97,920.

Wright declares that "[a]ny pecuniary interest reaped by Able's is substantially outweighed by the costs of bringing this litigation" and "[t]he necessity of pursuing this lawsuit placed a burden on Able's that was out of proportion to any financial stake in this case." However, like the other plaintiffs, Wright does not indicate that Able's has paid, or is liable for any costs or fees incurred in bringing this lawsuit, or that Able's had any right to direct this suit. As such, Able's has no financial burden in the matter and cannot demonstrate its burden was out of proportion to its individual stake in the matter.

#### *D. RTB Sporting Collectibles, LLC*

RTG Sporting Collectibles, LLC, is a Texas limited liability company that sells and ships directly to California residents a variety of ammunition that can be used interchangeably between handguns and rifles, but which are primarily sold as collectibles. Its owner, Ray T. Giles, estimates the company generated approximately \$17,760 in profits, before taxes, from ammunition sales to California between February 1, 2011, and December 31, 2016 and that it will generate approximately \$2,960 in profits, before taxes, between January 1, 2017, and December 31, 2017. Like Able's, RTB will no longer be able to sell to residents of California after January 1, 2018.

Giles declares that "[a]ny pecuniary interest reaped by Able's is substantially outweighed by the costs of bringing this litigation" and "[t]he necessity of pursuing this lawsuit placed a burden on Able's that was out of proportion to any financial stake in this case." Once again, Giles does not indicate that RTG has paid, or is liable for any costs or fees incurred in bringing this lawsuit or that RTG had any right to direct this suit. As such, RTG has no financial burden in the matter and cannot demonstrate its burden was out of proportion to its individual stake in the matter.

#### *E. Herb Bauer Sporting Goods, Inc.*

Barry Bauer, president of Herb Bauer Sporting Goods, Inc. ("Herb Bauer"), submits a declaration on behalf of this California corporation which sells a variety of ammunition suitable for use in both handguns and rifles. Herb Bauer would likely have experienced an increase in profits from ammunition sales in the amount of \$4,000 had this litigation not been successful, thereby outweighing any estimated savings in record keeping costs had the litigation failed. Bauer projected a 10% increase in ammunition sales for Herb Bauer as a result of purchasers no longer having access to Herb Bauer's competitors who sell ammunition via mail order. Accordingly, Herb Bauer has no financial interest in the litigation.

Nevertheless, once again, Bauer does not indicate that Herb Bauer has paid, or is liable for any costs or fees incurred in bringing this lawsuit or that Herb Bauer had any right to direct this suit. As such, Herb Bauer has no financial burden in the matter and cannot demonstrate its burden was out of proportion to its individual stake in the matter.

## F. CRPA Foundation

The CRPA Foundation, a nonprofit entity, provides a declaration by its Trustee, Steven H. Dember, who attests the CRPA Foundation's charter and bylaws establish that the CRPA Foundation was created to further the interests of its donors and the approximately 30,000 members of California Rifle & Pistol Association, Incorporated ("CRPA"), by promoting the interests of firearms enthusiasts, Second Amendment civil rights activists, and sportsmen through use of donations for, among other things, litigation efforts. Dember states that the CRPA Foundation is not devoted to, nor does it represent, the financial interests of ammunition shippers or retailers.

CRPA Foundation has no membership fees because it is not a membership organization. It is funded entirely by donations. The CRPA Foundation is not dependent on the financial contributions of anyone engaged in the retail sale of ammunition. Businesses engaged in the retail sale of ammunition do not impact the existence of The CRPA Foundation, or its business or litigation decisions as only \$1,280 in contributions from retail businesses of any kind between were made to the CRPA Foundation from 2000 to the present. This accounts for just 0.075% of all donations to the foundation during that period. None of the CRPA Foundation's total contributions during that time came from businesses engaged in the business of selling and shipping ammunition to customers through the mail.

While the Foundation has no financial interest in the sale of ammunition, clearly some of its donors do. "The CRPA Foundation does not share with its donors or the members of CRPA any financial stake in pursuing this lawsuit." (Dember Decl. ¶ 14.) However, a nonprofit corporation must be viewed as having financial stake to same extent as its members, rather than simply as conduit for its members' interests. (*California Redevelopment Assn. v. Matosantos* (2013) 212 Cal.App.4th 1457, 1473 (*Matosantos*).) The CRPA Foundation "had a financial stake in this matter to the same extent as its members. As a membership association, it may be inferred '[CRPA Foundation's] very existence depends upon the economic vitality of its members and any benefit or burden derived by [CRPA Foundation] from this lawsuit ultimately redounds to the membership.' " (*Matosantos, supra*, 212 Cal.App.4th at p. 1480, citing *California Licensed Foresters Assn. v. State Bd. of Forestry* (1994) 30 Cal.App.4th 562, 570.)

Ammunition retailers are not the only class of persons and entities with a financial interest in challenging the subject legislation. Ammunition manufacturers are interested parties, as voiding the legislation would result in more retail activity and ensure a greater market for their product. Gun manufacturers would be even more interested in this litigation – without easy and open access to ammunition gun sales will decline, as a gun is markedly less useful without plentiful ammunition. Thus, the relevant inquiry is not what percent of the Foundation's donors are specifically ammunition retailers, but what number of the donors stand to profit from the litigation. (See *Save Open Space Santa Monica Mountains v. Superior Court* (2000) 84 Cal.App.4th 235, 247–250 [information about contributors to nonprofit organization's litigation fund was relevant to § 1021.5 attorney fees request and, thus, discoverable because evidence suggested case was litigated by and for their private benefit rather than in the public interest].)



# **EXHIBIT B**

<p align="center"><b>SUPERIOR COURT OF CALIFORNIA - COUNTY OF FRESNO</b>          Civil Department, Central Division          1130 "O" Street          Fresno, California 93724-0002          (559) 457-2000</p>	<p align="center"><i>FOR COURT USE ONLY</i></p>
<p>TITLE OF CASE:  <b>Sherrif Clay Parker vs. State of Calif/JUDGMENT</b></p>	
<p align="center"><b>CLERK'S CERTIFICATE OF MAILING</b></p>	<p>CASE NUMBER:  <b>10CECG02116</b></p>

I certify that I am not a party to this cause and that a true copy of the:

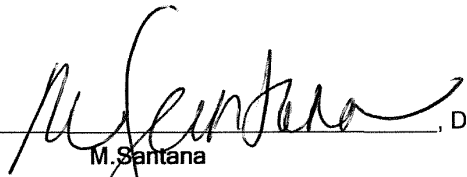
**11/29/2017 Minute Order and Order After Hearing**

was placed in a sealed envelope and placed for collection and mailing on the date and at the place shown below following our ordinary business practice. I am readily familiar with this court's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service with postage fully prepaid.

Place of mailing: Fresno, California 93724-0002

On Date: 11/29/2017

Clerk, by \_\_\_\_\_



, Deputy

M. Santana

George Waters  
 Deputy Attorney  
 PO Box 944255  
 Sacramento, CA 94244

Anna M. Barvir  
 Michel & Associates, P.C.  
 180 E. Ocean Blvd Suite 200  
 Long Beach, CA 90802

☐ Clerk's Certificate of Mailing Additional Address Page Attached

<b>SUPERIOR COURT OF CALIFORNIA - COUNTY OF FRESNO</b> <b>Civil Department - Non-Limited</b>	Entered by:
TITLE OF CASE: <b>Sherrif Clay Parker vs. State of Calif/JUDGMENT</b>	
<b>LAW AND MOTION MINUTE ORDER</b>	Case Number: <b>10CECG02116</b>

Hearing Date: **11/29/2017** Hearing Type: **From Chambers re: Motion - Attorney Fees taken under advisement 09/14/2017**  
 Department: **402** Judge/Temp. Judge: **Hamilton, Jeffrey Y.**  
 Court Clerk: **Santana, Maria** Reporter/Tape: **Not Reported**

<b>Appearing Parties:</b>	
Plaintiff: Not Present	Defendant: Not Present
Counsel:	Counsel:

☒ Matter previously taken under advisement 09/14/2017, the Court now rules; See attached copy of Order After Hearing signed and issued 11/29/2017.

☐ Continued to ☒ Set for 01/10/2018 at 3:30 p.m. Dept. 402 for Motion for Attorney Fees

☐ Submitted on points and authorities with/without argument. ☐ Matter is argued and submitted.

☐ Upon filing of points and authorities.

☐ Motion is granted ☐ in part and denied in part. ☐ Motion is denied ☐ with/without prejudice.

☐ Taken under advisement. Court reporter will provide copy of transcript.

☐ Demurrer ☐ overruled ☐ sustained with \_\_\_ days to ☐ answer ☐ amend

☐ Tentative ruling becomes the order of the court. No further order is necessary.

☐ Pursuant to CRC 391(a) and CCP section 1019.5(a), no further order is necessary. The minute order adopting the tentative ruling serves as the order of the court.

☒ Service by the clerk will constitute notice of the order.

☐ See attached copy of the Tentative Ruling.

☐ Judgment debtor \_\_\_ sworn and examined.

☐ Judgment debtor \_\_\_ failed to appear.  
Bench warrant issued in the amount of \$ \_\_\_

**JUDGMENT:**

☐ Money damages ☐ Default ☐ Other \_\_\_ entered in the amount of:  
Principal \$\_\_\_ Interest \$\_\_\_ Costs \$\_\_\_ Attorney fees \$\_\_\_ Total \$\_\_\_  
☐ Claim of exemption ☐ granted ☐ denied. Court orders withholdings modified to \$\_\_\_ per \_\_\_

**FURTHER, COURT ORDERS:**

☐ Monies held by levying officer to be ☐ released to judgment creditor. ☐ returned to judgment debtor.  
☐ \$\_\_\_ to be released to judgment creditor and balance returned to judgment debtor.  
☐ Levying Officer, County of \_\_\_, notified. ☐ Writ to issue  
☐ Notice to be filed within 15 days. ☐ Restitution of Premises  
☐ Other: \_\_\_

FILED

NOV 29 2017

FRESNO SUPERIOR COURT  
By \_\_\_\_\_ DEPT. 402 - DEPUTY

**Order After Hearing**

Re: **Parker v. State of California**  
Court Case No. 10 CECG 02116

Hearing Date: September 14, 2017 (Dept. 402)

Motion: Plaintiffs' Motion for Attorney's Fees [CCP § 1021.5]

**Ruling:**

The motion is granted in part and denied in part. CRPA Foundation shall recover the sum of money it contributed to the attorney's fees for this case. The CRPA Foundation shall serve and file documentation evidencing this total amount by December 5, 2017. Defendant may file and serve a response to such evidence by December 20, 2017. Plaintiffs may file and serve a reply by December 28, 2017. The court sets a further hearing on this matter for Wednesday, January 10, 2018 at 3:30 p.m. in Department 402.

**Explanation:**

Plaintiffs seek fees under Code of Civil Procedure section 1021.5. Section 1021.5 codifies the private attorney general doctrine, which provides an exception to the "American rule" that each party bears its own attorney fees. (*Olson v. Automobile Club of Southern California* (2008) 42 Cal.4th 1142, 1147.) The fundamental objective of the private attorney general doctrine is to encourage suits enforcing important public policies by providing substantial attorney fees to successful litigants in such cases. (*Graham v. DaimlerChrysler Corp.* (2004) 34 Cal.4th 553, 565 (*Graham*).) Under section 1021.5, the court may award attorney fees to (1) a successful party in any action (2) that has resulted in the enforcement of an important right affecting the public interest (3) if a significant benefit has been conferred on the general public or a large class of persons, and (4) the necessity and financial burden of private enforcement are such as to make the award appropriate. (*Ibid.*) The burden is on the claimant for the award of attorney's fees to establish each prerequisite to an award of attorney's fees under Code of Civil Procedure section 1021.5. (*Ebbetts Pass Forest Watch v. Department of Forestry and Fire Protection* (2010) 187 Cal. App. 4th 376, 381.)

*1. Successful Party*

Courts take "a broad, pragmatic view of what constitutes a 'successful party' " for purposes of a section 1021.5 fee award (*Graham, supra*, 34 Cal.4th at p. 565) and the court must critically analyze the surrounding circumstances of the litigation and pragmatically assess the gains achieved by the action." (*Ebbetts Pass Forest Watch v. Department of Forestry & Fire Protection, supra*, 187 Cal.App.4th at p. 382.)

Plaintiffs obtained a judgment which was ultimately affirmed on appeal. They are the prevailing party.

## 2. Important Public Right/ Significant Benefit Conferred

In *Woodland Hills Residents Association, Inc. v. City Council of Los Angeles* (1979) 23 Cal.3d 917, the California Supreme Court stated that constitutional rights are "important" for purposes of section 1021.5. (*Id.* at p. 935.) "The constitutional interest implicated in questions of statutory vagueness is that no person be deprived of 'life, liberty, or property without due process of law,' as assured by both the federal Constitution (U.S. Const., Amends. V, XIV) and the California Constitution (Cal. Const., art. I, § 7)." (*Williams v. Garcetti* (1993) 5 Cal. 4th 561, 567.) Litigation which enforces constitutional rights necessarily affects the public interest and confers a significant benefit upon the general public. (*Press v. Lucky Stores, Inc.* (1983) 34 Cal.3d 311, 318.)

## 3. Necessity of Private Enforcement

Because the action proceeded against the governmental agencies that were responsible for creating and enforcing the facially vague statutes, it is evident that private, rather than public, enforcement was necessary. (*Conservatorship of Whitley* (2010) 50 Cal.4th 1206, 1215 (*Whitley*); *Woodland Hills Residents Assn., Inc. v. City Council*, *supra*, 23 Cal.3d at p. 941.)

## 4. Financial Burden of Private Enforcement

The "financial burden of private enforcement" element concerns the costs of litigation and any offsetting financial benefits that the litigation yields or reasonably could have been expected to yield. (*Whitley, supra*, 50 Cal.4th at p. 1215.) As a general proposition, an award of attorney fees is appropriate when the cost of the claimant's legal victory transcends his or her personal interest and places a burden on the claimant out of proportion to his or her individual stake in the matter. (*Ibid.*)

In evaluating the element of financial burden, "the inquiry before the trial court [is] whether there were 'insufficient financial incentives to justify the litigation in economic terms.' " (*Summit Media LLC v. City of Los Angeles* (2015) 240 Cal.App.4th 171, 193 (*Summit Media*); *Millview County Water District v. State Water Resources Control Board* (2016) 4 Cal.App.5th 759, 768.) If the plaintiff had a "personal financial stake" in the litigation "sufficient to warrant [the] decision to incur significant attorney fees and costs in the vigorous prosecution" of the lawsuit, an award under section 1021.5 is inappropriate. (*Summit Media, supra*, 240 Cal.App.4th at pp. 193–194.) " 'Section 1021.5 was not designed as a method for rewarding litigants motivated by their own pecuniary interests who only coincidentally protect the public interest.' " (*Davis v. Farmers Insurance Exchange* (2016) 245 Cal.App.4th 1302, 1329 (*Davis*) [award inappropriate where plaintiff expected "a substantial financial recovery" from the litigation].) " 'Instead, its purpose is to provide some incentive for the plaintiff who acts as a true private attorney general, prosecuting a lawsuit that enforces an important public right and confers a significant benefit, despite the fact that his or her own financial stake in the outcome would not by itself constitute an adequate incentive to litigate.' " (*Flannery v. California Highway Patrol* (1998) 61 Cal.App.4th 629, 635.) "The relevant issue is ' "the estimated value of the case at the time the vital litigation decisions were being made.' " " (*Davis, supra*, 245 Cal.App.4th at p. 1330.)

Each plaintiff or each plaintiffs' relevant officer or principal has offered a declaration on the subject of their financial interest in this litigation. They are substantially similar in form. Each is addressed in turn.

A. *Clay Parker*

Clay Parker is the former sheriff of Tehama County, California. Parker indisputably has no financial interest in the sale of ammunition. He believed there to be a 10% chance of success on the constitutional vagueness challenges based on input received from my attorneys "at the time the vital litigation decisions were being made." "At the time the vital litigation decisions were being made, [Parker] anticipated this litigation would result in hundreds of thousands of dollars in legal costs. [He] understands the total costs of this litigation exceeded \$700,000."

At no time does Parker state that he paid, or was at any time responsible for, any of the costs or attorney's fees incurred in this case. Nor does he state that he ever looked to institute this case before finding funding. Parker has not established that he actually had any input in or control over the lawsuit. As such, this case is on point with *Torres v. City of Montebello* (2015) 234 Cal.App.4th 382 (*Torres*), in which a city resident filed petition for writ of mandate, seeking to invalidate a waste hauling contract which was signed by the mayor pro tempore rather than by the mayor, who had refused to sign the contract. When the resident petitioned for section 1021.5 attorney's fees, the trial court denied the request, finding that because the fees had been paid by an organization of the contractor's competitors who "took over" the lawsuit and "paid for all of it," awarding fees to the plaintiff who bore no financial burden in bringing the case would not advance section 1021.5's purpose.

Nevertheless, the *Torres* court rejected a bright line rule that fees must be awarded if the plaintiff has no financial interest in the litigation. (*Torres, supra*, 234 Cal.App.4th at p. 407.)

As *Whitley* explains, the Legislature's focus was not whether the litigant expected some benefit or no benefit; the Legislature was concerned with ensuring that the problem of affordability would not dissuade private citizens from bringing litigation that could benefit the public. Thus, not surprisingly, the Legislature specifically required a finding of "financial burden" for attorney fees to be awarded. (Code Civ. Proc., § 1021.5 [a court may award attorney fees if, inter alia, "the necessity and *financial burden* of private enforcement ... are such as to make the award appropriate..."] (*italics added*)). In contrast, the litigant's "offsetting financial benefits" are a consideration courts have appended to the financial burden analysis. (*Whitley, supra*, 50 Cal.4th at p 1215, 117 Cal.Rptr.3d 342, 241 P.3d 840.) The Legislature's emphasis on financial burden over financial interest suggests a rule opposite to the one advanced by *Torres*—that is, if the litigant bears no financial burden, Code of Civil Procedure section 1021.5 attorney fees are inappropriate, regardless of the existence or nonexistence of a financial interest.

(*Torres, supra*, 234 Cal.App.4th pp. at 406–07.)

Plaintiffs argue *Torres* was wrongly decided and/or contrary to the bulk of authority. It is not. *Torres* is firmly based on 2010 California Supreme Court precedent: *Whitley, supra*, 50 Cal.4th 1206. The *Whitley* court considered whether a party's "nonfinancial, nonpecuniary personal interests in the litigation" could be considered in determining whether " 'the necessity and financial burden of private enforcement' " made a party ineligible for attorney fees under section 1021.5. (*Id.* at p. 1211.) The court concluded "a litigant's personal nonpecuniary motives" are irrelevant to the necessity and financial burden elements, thereby restricting analysis under those provisions to "financial incentives and burdens." (*Id.* at pp. 1211.) In reaching its conclusion, *Whitley* noted that in determining financial burden "courts have quite logically focused not only on the costs of the litigation but also any offsetting financial benefits that the litigation yields or reasonably could have been expected to yield." (*Id.* at p. 1215.)

Here, there is not only a lack of evidence that Parker paid any costs or fees, in this litigation, but there is affirmative evidence that he paid no costs or fees incurred in bringing this litigation. Exhibit 6 to the Declaration of George Waters is what purports to be a "Memorandum from the Desk of C.D. Michel" dated February 22, 2011, on the letterhead of the law firm of Michel & Associates, P.C. No objections have been made to this document. C.D. Michel, according to his declaration offered in support of this motion, is a partner in the firm of Michel & Associates, and was "was primarily responsible for supervising the work of all professionals working on this matter and for directing the course of the appeal." (Michel Decl. at ¶ 12.)

The first page of the Memorandum states that this lawsuit was "funded exclusively by the NRA and CRPA Foundation." (Emphasis in original.) Later, the Memorandum clarifies that the funding for the case was provided by the Legal Action Project, "a joint effort between the NRA and CRPA Foundation." However, "[p]rincipal funding for the case was provided by the NRA." According to the Memorandum, the NRA has been litigating cases in California courts for decades to promote the right of self-defense and the Second Amendment. The NRA and CRPA Foundation formed the NRA/CRPA Foundation Legal Action Project (LAP), "a joint venture to proactively strike down ill-conceived gun control laws and ordinances and advance the rights of firearm owners, specifically in California." The Memorandum observes that "sometimes success is more likely when LAP's litigation efforts are kept low profile, so the details of every lawsuit are not always released." The memorandum indicates that donations to support this case and others like it can be made at [www.nraila.com](http://www.nraila.com) the website for the NRA Institute for Legislative Action, and concludes by thanking its readers for their support "in making the NRA and CRPAF strong."

These facts are closely akin to those in *Torres, supra*. There is no evidence Parker directed the course of the lawsuit or had any input into any strategic decision. He had no financial stake in the suit, but no financial investment in the suit either. Rather, the lion's share of the suit's funding came from the NRA, a non-party, who for various reasons wanted to keep its involvement "low profile." In weighing the financial burdens and incentives involved in bringing a lawsuit in which section 1021.5 attorney's fees are claimed, the court may consider evidence that the named plaintiff is litigating the

action primarily for the benefit of nonlitigants with a financial interest in the outcome. (*Torres, supra*, 234 Cal.App.4th at p. 405, citing *Save Open Space Santa Monica Mountains v. Superior Court* (2000) 84 Cal.App.4th 235, 254.)

In *Torres*, the trial court found that the Torres, the petitioner, was told to go to a nonparty association of the respondent's business competitor's to have his legal fees paid. Once he did so, "[t]hey 'took over' " and "[t]hey paid for all of it." Thus, from Torres's perspective, there was no cost-benefit analysis. In the trial court's words, "Torres is not a petitioner who wished to pursue a lawsuit, found an attorney, and then also found a collateral source of funding for his attorneys' fees." On the contrary, the *Torres* trial court found, the lawsuit would not have been filed without the nonparty's agreement to pay Torres' attorneys' fees. "Under these circumstances, the trial court determined awarding fees to Torres—who bore no financial burden in bringing the case—would not advance Code of Civil Procedure section 1021.5's purposes." (*Torres, supra*, 234 Cal.App.4th at p. 406.) Here, there is no evidence that Parker wished to file a lawsuit before seeking out either the NRA or the CRPA Foundation for funding of the lawsuit. If anything, there is a suggestion in the Memorandum that the NRA/CRPA Foundation Legal Action Project would have brought the litigation with any qualified individual plaintiffs; the identity of the individual plaintiffs was not material to the lawsuit. (Memorandum at § V(A).)

This court is well aware of the authority holding that section 1021.5 fees may be awarded to pro bono attorneys and a private attorney general plaintiff need not be personally liable for attorney's fees for a law firm to collect section 1021.5 fees. They are inapposite in this case.

In *Press v. Lucky Stores, Inc.* (1983) 34 Cal.3d 311 (*Press*), the defendants challenged only the issue of whether the lawsuit conferred a "significant benefit" on the general public or a large class or persons. Nevertheless, as part of reviewing the propriety of the fee award, the high court looked at the "necessity and financial burden" prong as well. The entire analysis of that prong is as follows: "Plaintiffs' action also fulfills section 1021.5's mandate that 'the necessity and financial burden of private enforcement [be] such as to make the award appropriate.' This requirement focuses on the financial burdens and incentives involved in bringing the lawsuit. Since plaintiffs had no pecuniary interest in the outcome of the litigation, 'the financial burden in this case [was] such that an attorney fee award [was] appropriate in order to assure the effectuation of an important public policy.' (*Woodland Hills, supra*, 23 Cal.3d at p. 942.)" (*Id.* at p. 321.) *Press* is good law so far as it is applicable. However, Parker is one of several plaintiffs and not all of the plaintiffs are equally situated.

Plaintiffs also rely on federal cases.<sup>1</sup> *Rodriguez v. Taylor* (3rd Cir. 1977) 569 F.2d 1231 involved the propriety of allowing a publically funded legal services organization to collect legal fees under the Age Discrimination in Employment Act of 1967. The *Rodriguez* court observed that "[a]s a general matter, awards of attorneys' fees where otherwise authorized are not obviated by the fact that individual plaintiffs are not

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<sup>1</sup> Federal decisions regarding the private attorney general doctrine codified in statutes similar to section 1021.5 are of analogous precedential value. (*Serrano v. Unruh* (1982) 32 Cal.3d 621, 639, fn. 29.)

obligated to compensate their counsel." (*Id.* at p. 1245.) But it also held that "since the object of fee awards is not to provide a windfall to individual plaintiffs, fee awards must accrue to counsel." (*Ibid.*) Here, where the fees have neither been paid by this client and have already been paid to counsel by another client, awarding fees to this client would constitute a double recovery.

Finally, plaintiffs draw this court's attention to *Brandenburger v. Thompson* (9th Cir. 1974) 494 F.2d 885, a case cited by *Rodriguez*. The *Brandenburger* court awarded private attorney general fees to the ACLU, which had represented the plaintiff pro bono. The court noted that entities providing legal services free of charge must be encouraged to bring public minded suits for litigants who cannot afford to pay by awards of legal fees. "Thus, an award of attorneys' fees to the organization providing free legal services indirectly serves the same purpose as an award directly to a fee paying litigant. [Citation.] Of course, the award should be made directly to the organization providing the services to ensure against a windfall to the litigant." (*Id.* at p. 889.) Here, however, counsel did not work pro bono.

Only one client paid fees. That client is discussed below. For the reasons express above, this court finds, based on *Torres, supra*, 234 Cal.App.4th at pp. 406–407, that awarding attorney's fees to Parker would not advance section 1021.5's purposes.

#### B. Steven Stonecipher

Steven Stonecipher has, and continues to, transfer and receive ammunition that can be used interchangeably between handguns and rifles via mail within California. He also gives away reloaded ammunition. He has no financial interest in this litigation. He believed there to be a 10% chance of success of succeeding on the constitutional vagueness challenges based on input received from his attorneys "at the time the vital litigation decisions were being made." "At the time the vital litigation decisions were being made," he anticipated this litigation would result in hundreds of thousands of dollars in legal costs. In fact, its cost exceeds \$700,000.

Like Parker, Stonecipher has presented no evidence that: 1) he desired to initiate litigation before he sought funding for the litigation; 2) he had any material input into strategic decisions made in the litigation; or 3) he paid or is liable for any of the costs or fees incurred in this lawsuit. Pursuant to *Torres, supra*, 234 Cal.App.4th at pp. 406–407, he has not demonstrated his burden was out of proportion to his individual stake in the matter or that awarding attorney's fees to Stonecipher would advance section 1021.5's purposes.

#### C. Able's Sporting, Inc.

Randy Wright, President of Able's Sporting, Inc., ("Able's") a Texas corporation that sells and ships directly a variety of ammunition that can be used interchangeably between handguns and rifles to California residents provides the declaration on behalf of Able's. Able's generated approximately \$85,680 in net profits from ammunition sales to California between February 1, 2011, and December 31, 2016. He estimates that Able's will generate approximately \$12,240 in net profits between January 1, 2017, and

December 31, 2017. Able's will no longer sell and ship ammunition directly to unlicensed California residents on or after January 1, 2018, due new legislation that prohibits the company from doing so. Consequently, the estimated total financial benefit that Able's has and will experience because of its victory in this action is approximately \$97,920.

Wright declares that "[a]ny pecuniary interest reaped by Able's is substantially outweighed by the costs of bringing this litigation" and "[t]he necessity of pursuing this lawsuit placed a burden on Able's that was out of proportion to any financial stake in this case." However, like the other plaintiffs, Wright does not indicate that: 1) Able's desired to initiate litigation before Able's sought funding for the litigation; 2) Able's had any material input into strategic decisions made in the litigation; or 3) Able's paid or is liable for any of the costs or fees incurred in this lawsuit. Pursuant to *Torres, supra*, 234 Cal.App.4th at pp. 406-407, Able's has not demonstrated its burden was out of proportion to its individual stake in the matter or that awarding attorney's fees to Able's would advance section 1021.5's purposes.

*D. RTG Sporting Collectibles, LLC*

RTG Sporting Collectibles, LLC, is a Texas limited liability company that sells and ships directly to California residents a variety of ammunition that can be used interchangeably between handguns and rifles, but which are primarily sold as collectibles. Its owner, Ray T. Giles, estimates the company generated approximately \$17,760 in profits, before taxes, from ammunition sales to California between February 1, 2011, and December 31, 2016 and that it will generate approximately \$2,960 in profits, before taxes, between January 1, 2017, and December 31, 2017. Like Able's, RTG will no longer be able to sell to residents of California after January 1, 2018.

Giles declares that "[a]ny pecuniary interest reaped by RTG's is substantially outweighed by the costs of bringing this litigation" and "[t]he necessity of pursuing this lawsuit placed a burden on RTG's that was out of proportion to any financial stake in this case." Once again, Giles does not indicate that: 1) RTG desired to initiate litigation before it sought funding for the litigation; 2) RTG had any material input into strategic decisions made in the litigation; or 3) RTG paid or is liable for any of the costs or fees incurred in this lawsuit. Pursuant to *Torres, supra*, 234 Cal.App.4th at pp. 406-407, RTG has not demonstrated its burden was out of proportion to its individual stake in the matter or that awarding attorney's fees to RTG would advance section 1021.5's purposes.

*E. Herb Bauer Sporting Goods, Inc.*

Barry Bauer, president of Herb Bauer Sporting Goods, Inc. ("Herb Bauer"), submits a declaration on behalf of this California corporation which sells a variety of ammunition suitable for use in both handguns and rifles. Herb Bauer would likely have experienced an increase in profits from ammunition sales in the amount of \$4,000 had this litigation not been successful, thereby outweighing any estimated savings in record keeping costs had the litigation failed. Bauer projected a 10% increase in ammunition sales for Herb Bauer as a result of purchasers no longer having access to Herb Bauer's

competitors who sell ammunition via mail order. Accordingly, Herb Bauer has no financial interest in the litigation.

Bauer does not indicate that: 1) Herb Bauer desired to initiate litigation before it sought funding for the litigation; 2) Herb Bauer had any material input into strategic decisions made in the litigation; or 3) Herb Bauer paid or is liable for any of the costs or fees incurred in this lawsuit. Pursuant to *Torres, supra*, 234 Cal.App.4th at pp. 406–407, Herb Bauer has not demonstrated its burden was out of proportion to its individual stake in the matter or that awarding attorney's fees to Herb Bauer would advance section 1021.5's purposes.

#### F. CRPA Foundation

The CRPA Foundation, a nonprofit entity, provides a declaration by its Trustee, Steven H. Dember, who attests the CRPA Foundation's charter and bylaws establish that the CRPA Foundation was created to further the interests of its donors and the approximately 30,000 members of California Rifle & Pistol Association, Incorporated ("CRPA"), by promoting the interests of firearms enthusiasts, Second Amendment civil rights activists, and sportsmen through use of donations for, among other things, litigation efforts. Dember states that the CRPA Foundation is not devoted to, nor does it represent, the financial interests of ammunition shippers or retailers.

According to Dember, CRPA Foundation has no membership fees because it is not a membership organization. It is funded entirely by donations. The CRPA Foundation is not dependent on the financial contributions of anyone engaged in the retail sale of ammunition. Businesses engaged in the retail sale of ammunition do not impact the existence of the CRPA Foundation, or its business or litigation decisions as only \$1,280 in contributions from retail businesses of any kind between were made to the CRPA Foundation from 2000 to the present. This accounts for just 0.075% of all donations to the foundation during that period. None of the CRPA Foundation's total contributions during that time came from businesses engaged in the business of selling and shipping ammunition to customers through the mail. Petitioners' counsel made an offer of proof at the time of the hearing that the CRPA Foundation was "not significantly or even much at all supported by any types of businesses at all" and offered the membership records for review in camera.

A nonprofit corporation must be viewed as having a financial stake to the same extent as its members, rather than simply as a conduit for its members' interests. (*California Redevelopment Assn. v. Matosantos* (2013) 212 Cal.App.4th 1457, 1473 (*Matosantos*).)

Taking counsel's representations at face value, the CRPA Foundation would appear to have either no, or negligible, financial interest in this litigation. Moreover, unlike the individual plaintiffs in this litigation, CRPA Foundation did apparently have a role in deciding to bring the litigation, paying for the litigation, and controlling the course of the litigation. In other words, the litigation would not have happened without the CRPA Foundation's participation and support.

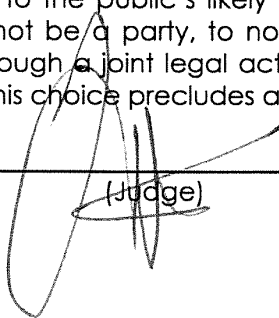
Accordingly, it would be appropriate for the CRPA Foundation to recover the sum of money it contributed to the attorney's fees for this case. The CRPA Foundation shall serve and file documentation evidencing the total amount it contributed to the fees and costs paid in support of this litigation by December 5, 2017. Defendant may file and serve a response to such evidence by December 20, 2017. Plaintiffs may file and serve a reply by December 28, 2017. The court sets a further hearing on this matter for Wednesday, January 10, 2018 at 3:30 p.m. in Department 402.

While the CRPA Foundation may have negligible corporate and business membership, the same cannot be said of the NRA.<sup>2</sup>

It may be said that the NRA "had a financial stake in this matter to the same extent as its members. As a membership association, it may be inferred '[NRA's] very existence depends upon the economic vitality of its members and any benefit or burden derived by [NRA] from this lawsuit ultimately redounds to the membership.' " (*Matosantos, supra*, 212 Cal.App.4th at p. 1480.)

Ammunition retailers are not the only class of persons and entities with a financial interest in challenging the subject legislation. Ammunition manufacturers are interested parties, as voiding the legislation would result in more retail activity and ensure a greater market for their product. Gun manufacturers would be even more interested in this litigation – without easy and open access to ammunition gun sales will decline, as a gun is markedly less useful without plentiful ammunition. The NRA's donors include these types of entities. (See *Save Open Space Santa Monica Mountains v. Superior Court* (2000) 84 Cal.App.4th 235, 247–250 [information about contributors to nonprofit organization's litigation fund was relevant to § 1021.5 attorney fees request and, thus, discoverable because evidence suggested case was litigated by and for their private benefit rather than in the public interest].)

Yet neither the NRA nor these donors chose to take part in this litigation due, apparently, to the public's likely perception of their involvement. This was the NRA's choice, to not be a party, to not provide attorney services directly, to only fund the litigation through a joint legal action project and to direct the law suit's progress from off stage. This choice precludes an award of attorney's fees to the NRA.

Issued By:  on 11/29/2017  
(Judge) (Date)

<sup>2</sup> <https://www.nraringoffreedom.com/guide-to-giving/ways-to-donate/corporate-partners/>

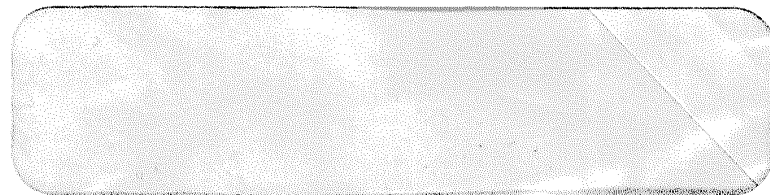
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**County of Fresno**  
1130 "O" Street  
Fresno, California 93724-0002



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# **EXHIBIT C**

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5 Attorney for Plaintiffs and Petitioners

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12/8/2017 3:20 PM

FRESNO COUNTY SUPERIOR COURT

By: R.Faccinto, Deputy

8 **IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA**

9 **FOR THE COUNTY OF FRESNO**

10 SHERIFF CLAY PARKER, TEHAMA  
COUNTY SHERIFF; HERB BAUER  
11 SPORTING GOODS; CALIFORNIA RIFLE  
AND PISTOL ASSOCIATION  
12 FOUNDATION; ABLE'S SPORTING, INC.;  
RTG SPORTING COLLECTIBLES, LLC;  
13 AND STEVEN STONECIPHER,

14 Plaintiffs and Petitioners,

15 vs.

16 THE STATE OF CALIFORNIA; XAVIER  
BECERRA, in his official capacity as Attorney  
17 General for the State of California; THE  
CALIFORNIA DEPARTMENT OF JUSTICE;  
18 and DOES 1-25,

19 Defendants and Respondents.

Case No. 10CECG02116

**SUPPLEMENTAL DECLARATION OF  
ANNA M. BARVIR IN SUPPORT OF  
MOTION FOR ATTORNEYS' FEES ON  
APPEAL**

Judge: Jeffrey Y. Hamilton

Dept.: 402

Date: January 10, 2018

Time: 3:30 p.m.

Action Filed: June 17, 2010

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1. I am an attorney licensed to practice law before the courts of the State of California. I am currently an Associate Attorney at Michel & Associates, P.C., counsel of record for Plaintiffs. I have personal knowledge of each fact stated in this declaration and, if called and sworn as a witness, could and would testify competently thereto.

2. On or about December 7, 2017, I visited the website <https://projects.propublica.org/nonprofits/organizations/530116130>. From there, I downloaded and printed a PDF of the NRA's IRS Form 990 for the fiscal year ending December 2015, the most recent year for which propublica.org has published records for NRA. Attached hereto as Exhibit B is a true and correct copy of NRA's 2015 IRS Form 990.

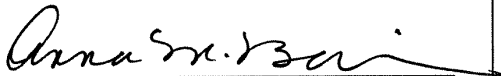
3. On or about December 7, 2017, I reviewed the NRA's 2015 IRS Form 990. On page 50, I found the following "informational note" to Form 990, Part I, line 8 regarding the NRA's contribution revenue: "The vast majority of contributions to the NRA comes from millions of small individual donors. Gifts from companies and executives in the firearms, hunting, and shooting sports industries typically comprise less than 5 of the NRA's contribution revenue every year, as applied to contribution revenue reported on Form 990, Part VIII, line 1." (Ex. A, p. 50.) I then reviewed Form 990, Part VIII, line 1, where the NRA reports that its contribution revenue for 2015 was **\$94,982,032**. (Ex. A, p. 9.) Five percent of that amount, representing contributions from "companies and executives in the firearms, hunting, and shooting sports" in 2015, would be just **\$4,749,101.60**.

4. On PDF page 51, I found the following “informational note” to Form 990, Part VI, section A, line 6, regarding the NRA’s revenue from membership dues: “The National Rifle Association is a membership association that *represents only individual citizens*. Membership dues are properly reported on Form 990, Part VIII, line 2 pursuant to the instructions for such reporting.” (Ex. A, p. 51 (emphasis added).) I then reviewed Form 990, Part VIII, line 2, where the NRA reports its revenue from individual membership dues to be **\$165,664,978**. (Ex. A., p. 9.)

5. Based on my review of the NRA's 2015 IRS Form 990s, it is my opinion that the

1 NRA is not substantially funded by "companies and executives in the firearms, hunting, and  
2 shooting sports industries," and thus does not rely on the financial viability of those businesses.

3 I declare under penalty of perjury under the laws of the State of California that the  
4 foregoing is true and correct. Executed this 8th day of December 2017, at Long Beach, California.

5  
6   
7 Anna M. Barvir  
8 Declarant  
9  
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# **EXHIBIT A**

<b>efile GRAPHIC print - DO NOT PROCESS As Filed Data -</b>		<b>DLN: 93493314006026</b>
<b>Form 990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a>	OMB No 1545-0047  <div style="font-size: 2em; font-weight: bold;">2015</div> <b>Open to Public Inspection</b>

<b>A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015</b>															
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C Name of organization</b> National Rifle Association of America</td> <td rowspan="2"><b>D Employer identification number</b> 53-0116130</td> </tr> <tr> <td colspan="2"><b>Doing business as</b></td> </tr> <tr> <td><b>Number and street (or P.O. box if mail is not delivered to street address)</b> 11250 Waples Mill Road</td> <td><b>Room/suite</b></td> <td rowspan="2"><b>E Telephone number</b> (703) 267-1000</td> </tr> <tr> <td colspan="2"><b>City or town, state or province, country, and ZIP or foreign postal code</b> Fairfax, VA 220307400</td> </tr> <tr> <td colspan="2"><b>F Name and address of principal officer</b> Wilson H Phillips Jr 11250 Waples Mill Road Fairfax, VA 22030</td> <td><b>G Gross receipts \$</b> 368,019,026</td> </tr> </table>	<b>C Name of organization</b> National Rifle Association of America		<b>D Employer identification number</b> 53-0116130	<b>Doing business as</b>		<b>Number and street (or P.O. box if mail is not delivered to street address)</b> 11250 Waples Mill Road	<b>Room/suite</b>	<b>E Telephone number</b> (703) 267-1000	<b>City or town, state or province, country, and ZIP or foreign postal code</b> Fairfax, VA 220307400		<b>F Name and address of principal officer</b> Wilson H Phillips Jr 11250 Waples Mill Road Fairfax, VA 22030		<b>G Gross receipts \$</b> 368,019,026	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number ▶
<b>C Name of organization</b> National Rifle Association of America		<b>D Employer identification number</b> 53-0116130													
<b>Doing business as</b>															
<b>Number and street (or P.O. box if mail is not delivered to street address)</b> 11250 Waples Mill Road	<b>Room/suite</b>	<b>E Telephone number</b> (703) 267-1000													
<b>City or town, state or province, country, and ZIP or foreign postal code</b> Fairfax, VA 220307400															
<b>F Name and address of principal officer</b> Wilson H Phillips Jr 11250 Waples Mill Road Fairfax, VA 22030		<b>G Gross receipts \$</b> 368,019,026													
<b>I Tax-exempt status</b> <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 4 ) ◀ (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527															
<b>J Website:</b> ▶ www.nra.org															
<b>K Form of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation</b> 1905	<b>M State of legal domicile</b> NY												

<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities Firearms safety, education, and training and advocacy on behalf of safe and responsible gun owners		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	76
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	71
	<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a) . . . . .	<b>5</b>	852
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	150,000
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	27,286,963
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	103,475,481	94,982,032
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	141,451,858	180,255,185
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	4,828,120	271,983
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	60,735,818	61,200,038
		310,491,277	336,709,238
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	94,459	91,500
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	56,577,057	63,408,147
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	6,879,238	4,997,495
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 38,020,218		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	282,061,231	235,037,425
	<b>18</b> Total expenses—add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	345,611,985	303,534,567
	<b>19</b> Revenue less expenses—subtract line 18 from line 12 . . . . .	-35,120,708	33,174,671
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) . . . . .	207,610,450	214,839,625
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	165,010,726	139,481,463
	<b>22</b> Net assets or fund balances—subtract line 21 from line 20 . . . . .	42,599,724	75,358,162

<b>Part II Signature Block</b>					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
<b>Sign Here</b>	Signature of officer _____ Date 2016-11-10 Wilson H Phillips Jr Treasurer and Chief Financial Officer Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name James P Sweeney	Preparer's signature James P Sweeney	Date 2016-11-10	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ RSM US LLP			Firm's EIN ▶	
	Firm's address ▶ 1861 International Dr Ste 400 McLean, VA 22102			Phone no (703) 336-6400	
May the IRS discuss this return with the preparer shown above? (see instructions) . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission  
 Check if Schedule O contains a response or note to any line in this Part III ☒ . . . . .

Per NRA Bylaws, 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

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

<b>4a</b>	(Code)	(Expenses \$	45,404,733	including grants of \$	(Revenue \$	28,901,812 )
The gold standard in firearms training Please visit Explore NRA org to learn more Explore hunting programs, building the next generations of safe and responsible outdoor loving Americans Explore womens interests, promoting the largest growing demographic of new shooting enthusiasts Explore law enforcement, offering the best in law enforcement, military, and security firearms instruction Explore clubs and ranges, supporting a network of over 15,000 NRA-affiliated clubs, associations, and shops Explore competitive shooting, challenging shooters from novice to world-class levels to compete in more than 10,000 NRA-sanctioned matches Americas unique outdoor heritage is foundational to what makes this country great Be part of the NRAs mentoring movement by sharing your passion for the outdoors with a newcomer Firing that first gun, stargazing from your campsite, signing your hunting license, these are some of the warm, life-affirming firsts to be celebrated and memorable experiences to be shared						

<b>4b</b>	(Code)	(Expenses \$	35,465,774	including grants of \$	(Revenue \$	28,484,485 )
Membership support The highest value of being an NRA member is gun safety and training, including regular reinforcement of these lessons by keeping engaged with the community of outdoor lovers and safe and responsible shooting enthusiasts NRA member communications give NRA members unrivaled content delivered through a growing multimedia platform, with real time, daily, weekly, and monthly updates, trenchant insights, and the most authoritative coverage from subject matter experts The NRA publishes four NRA Official Journals for NRA members, other magazines, and specialty digital channels targeted to specific populations such as NRA Freestyle, NRA Women, and NRA Life of Duty, all part of NRA News There may be no other brand in America with a stronger suite of original programming aimed at educating, motivating, and entertaining audiences of all ages than the NRA The NRA does not wait for someone else to tell the stories of law-abiding gun owners Firearms safety is the cornerstone of everything the NRA does for members						














<b>4c</b>	(Code)	(Expenses \$	24,851,934	including grants of \$	(Revenue \$	)
Legislative programs The NRA Institute for Legislative Action was created in 1975 to advocate on behalf of safe and responsible gun owners As the foremost protector and defender of the Second Amendment, the NRA promotes firearms safety, advocates against efforts to erode gun rights and freedoms, fights for initiatives aimed at reducing violent crime, and promotes hunters rights and conservation efforts NRA members recognize the vital importance of NRAs true grassroots work to preserve the Second Amendment for future generations of shooters and outdoor sportsmen and sportswomen This legion of engaged and motivated members is the reason for the NRAs strength NRAs legislative issues involve firearms and ammunition regulation, recreational shooting on public lands, gun registries, range preservation, veterans protection, international gun control threats, open and conceal carry laws, wildlife conservation, free speech, and a host of related matters Please visit NRAILA org for the most current research and information						

<b>4d</b>	Other program services (Describe in Schedule O )					
(Expenses \$	127,938,859	including grants of \$	(Revenue \$	166,319,549 )		

<b>4e</b>	<b>Total program service expenses ▶</b>	233,661,300				
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Form **990** (2015)

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>	No
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	<b>2</b> Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 	<b>3</b> Yes	
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>4</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III 	<b>5</b> Yes	
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	<b>6</b>	No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	<b>7</b>	No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	<b>8</b> Yes	
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	<b>9</b>	No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	<b>10</b> Yes	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	<b>11a</b> Yes	
<b>b</b> Did the organization report an amount for investments—other securities—in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .	<b>11b</b>	No
<b>c</b> Did the organization report an amount for investments—program related—in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .	<b>11c</b>	No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .	<b>11d</b>	No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	<b>11e</b> Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	<b>11f</b> Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	<b>12a</b> Yes	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	<b>12b</b> Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . . 	<b>14b</b> Yes	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>	No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>	No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . . 	<b>17</b> Yes	
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . . 	<b>18</b> Yes	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	<b>19</b>	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	

**Part IV Checklist of Required Schedules (continued)**

<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	<b>21</b>	Yes	
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	<b>22</b>	Yes	
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	<b>23</b>	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>	<b>24a</b>		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>	<b>25a</b>		No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>	<b>25b</b>		No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>	<b>26</b>		No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>	<b>27</b>		No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	<b>28b</b>		No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	<b>28c</b>		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	<b>29</b>	Yes	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>	<b>30</b>		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>	<b>31</b>		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>	<b>32</b>		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>	<b>33</b>		No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	<b>34</b>	Yes	
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	Yes	
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	<b>35b</b>	Yes	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	<b>36</b>		
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes	

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <b>1a</b> 1,105		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <b>1c</b> Yes		
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <b>2a</b> 852		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). <b>2b</b> Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? <b>3a</b> Yes		
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O. <b>3b</b> Yes		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>4a</b> No		
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <b>5a</b> No		
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <b>5b</b> No		
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? <b>6a</b> Yes		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <b>6b</b> Yes		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year. <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <b>8</b>		
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter		
<b>a</b> Gross income from members or shareholders. <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year. <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O. <b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand. <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? <b>14a</b> No		
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. <b>14b</b>		

**Part VI Governance, Management, and Disclosure**

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

Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b> 76		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b> 71		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		No
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>		No
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	Yes	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>	Yes	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
<b>a</b> The governing body?	<b>8a</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	Yes	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	<b>9</b>		No

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	Yes
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	No
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>	

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed: AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, IL, KS, KY, LA, MA, MD, ME, MN, MO, MS, NC, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

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

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
 Wilson H Phillips Jr Treasurer Natl 11250 Waples Mill Road Fairfax, VA 220307400 (703) 267-1000



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

[illegible]

1b	Sub-Total . . . . .			
c	Total from continuation sheets to Part VII, Section A . . . . .			
d	Total (add lines 1b and 1c) . . . . .	10,619,447		538,192

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 101

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

## Section B. Independent Contractors

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

(A)	(B)	(C)
Name and business address	Description of services	Compensation
InfoCision 325 Springside Dr Akron, OH 44333	Membership processing and contribution solicitations	20,308,433
Ackerman McQueen 1601 NW Expressway Oklahoma City, OK 73118	Public relations and advertising	13,807,643
Postmaster 1735 N Lynn St Arlington, VA 22209	Postage shipping	9,625,410
Communications Corp of America 13195 Freedom Way Boston, VA 22713	Fundraising printing mailing	8,685,334
Valtim Inc 1095 Venture Dr Forest, VA 24551	Fulfillment center	8,124,065

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 154

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☒

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b> _____				
	<b>b</b> Membership dues . . . . . <b>1b</b> _____				
	<b>c</b> Fundraising events . . . . . <b>1c</b> _____				
	<b>d</b> Related organizations . . . . . <b>1d</b> 19,068,256				
	<b>e</b> Government grants (contributions) <b>1e</b> _____				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> 75,913,776				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ 149,995				
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶	94,982,032			
<b>Program Service Revenue</b>	<b>2a</b> Program fees <b>Business Code</b> _____	14,590,207	14,590,207		
	<b>b</b> Member dues _____	165,664,978	165,664,978		
	<b>c</b> _____				
	<b>d</b> _____				
	<b>e</b> _____				
	<b>f</b> All other program service revenue _____				
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶	180,255,185			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶	1,108,539			1,108,539
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . . ▶				
	<b>5</b> Royalties . . . . . ▶	17,820,307			17,820,307
	<b>6a</b> Gross rents (i) Real 1,351,081 (ii) Personal _____				
	<b>b</b> Less rental expenses 2,045,386				
	<b>c</b> Rental income or (loss) -694,305				
	<b>d</b> Net rental income or (loss) . . . . . ▶	-694,305			-694,305
	<b>7a</b> Gross amount from sales of assets other than inventory (i) Securities 21,093,303 (ii) Other _____				
	<b>b</b> Less cost or other basis and sales expenses 21,929,859				
	<b>c</b> Gain or (loss) -836,556				
	<b>d</b> Net gain or (loss) . . . . . ▶	-836,556			-836,556
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> 823,987				
	<b>b</b> Less direct expenses . . . . . <b>b</b> 200,612				
	<b>c</b> Net income or (loss) from fundraising events . . . . . ▶	623,375			623,375
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b> _____				
	<b>b</b> Less direct expenses . . . . . <b>b</b> _____				
	<b>c</b> Net income or (loss) from gaming activities . . . . . ▶				
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b> 21,445,536				
	<b>b</b> Less cost of goods sold . . . . . <b>b</b> 7,133,931				
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶	14,311,605	13,286,158	1,023,447	
<b>Miscellaneous Revenue Business Code</b> _____					
<b>11a</b> Advertising 541800 24,702,441			24,702,441		
<b>b</b> Subscriptions 541800 2,220,969		2,220,969			
<b>c</b> Other unrelated business activity 900004 1,561,075			1,561,075		
<b>d</b> All other revenue . . . . . 654,571				654,571	
<b>e Total.</b> Add lines 11a-11d . . . . . ▶	29,139,056				
<b>12 Total revenue.</b> See Instructions . . . . . ▶	336,709,238	195,764,312	27,286,963	18,675,931	

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b>	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	12,000	12,000		
<b>2</b>	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	79,500	79,500		
<b>3</b>	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
<b>4</b>	Benefits paid to or for members . . . . .	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	8,538,155	3,338,969	4,723,603	475,583
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
<b>7</b>	Other salaries and wages . . . . .	38,762,627	29,751,362	6,383,787	2,627,478
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	7,397,948	4,712,450	2,168,676	516,822
<b>9</b>	Other employee benefits . . . . .	5,304,035	3,892,944	1,040,550	370,541
<b>10</b>	Payroll taxes . . . . .	3,405,382	2,499,411	668,071	237,900
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .	0			
<b>b</b>	Legal . . . . .	4,544,582	4,236,215	308,367	
<b>c</b>	Accounting . . . . .	124,970		124,970	
<b>d</b>	Lobbying . . . . .	1,144,100	1,144,100		
<b>e</b>	Professional fundraising services. See Part IV, line 17 . . . . .	4,997,495			4,997,495
<b>f</b>	Investment management fees . . . . .	113,365		113,365	
<b>g</b>	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	0			
<b>12</b>	Advertising and promotion . . . . .	36,948,713	30,059,840		6,888,873
<b>13</b>	Office expenses . . . . .	7,529,022	4,649,329	2,879,693	
<b>14</b>	Information technology . . . . .	10,159,314	5,758,299	4,401,015	
<b>15</b>	Royalties . . . . .	0			
<b>16</b>	Occupancy . . . . .	1,942,702	857,201	1,085,501	
<b>17</b>	Travel . . . . .	7,695,386	5,718,842	1,976,544	
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
<b>19</b>	Conferences, conventions, and meetings . . . . .	7,625,204	6,129,880	1,495,324	
<b>20</b>	Interest . . . . .	1,259,802	818,036	441,766	
<b>21</b>	Payments to affiliates . . . . .	0			
<b>22</b>	Depreciation, depletion, and amortization . . . . .	3,453,780	2,529,536	924,244	
<b>23</b>	Insurance . . . . .	1,188,011	1,188,011		
<b>24</b>	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b>	Additional member communications expenses . . . . .	68,369,024	50,399,454		17,969,570
<b>b</b>	Additional training and community service expenses . . . . .	33,302,500	33,302,500		
<b>c</b>	Additional printing and publications expenses . . . . .	24,712,927	24,712,927		
<b>d</b>	Fulfillment materials . . . . .	9,487,257	8,176,571	134,381	1,176,305
<b>e</b>	All other expenses . . . . .	15,436,766	9,693,923	2,983,192	2,759,651
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	303,534,567	233,661,300	31,853,049	38,020,218
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	16,369,381	<b>2</b>	20,168,474
	<b>3</b> Pledges and grants receivable, net . . . . .	2,160,545	<b>3</b>	1,758,682
	<b>4</b> Accounts receivable, net . . . . .	57,547,065	<b>4</b>	64,092,546
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	3,018,999	<b>7</b>	3,004,582
	<b>8</b> Inventories for sale or use . . . . .	15,786,159	<b>8</b>	10,878,594
	<b>9</b> Prepaid expenses and deferred charges . . . . .	4,251,978	<b>9</b>	5,207,830
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 75,679,606		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 36,792,542		
		38,542,719	<b>10c</b>	38,887,064
	<b>11</b> Investments—publicly traded securities . . . . .	59,225,582	<b>11</b>	60,176,258
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	3,984,651	<b>12</b>	3,721,861
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 . . . . .	6,723,371	<b>15</b>	6,943,734	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	207,610,450	<b>16</b>	214,839,625	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	78,771,321	<b>17</b>	78,902,061
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	44,691,740	<b>19</b>	26,873,323
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	36,392,583	<b>23</b>	29,417,379
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	5,155,082	<b>25</b>	4,288,700
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	165,010,726	<b>26</b>	139,481,463
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	-1,013,786	<b>27</b>	27,802,714
	<b>28</b> Temporarily restricted net assets . . . . .	7,998,213	<b>28</b>	7,349,401
	<b>29</b> Permanently restricted net assets . . . . .	35,615,297	<b>29</b>	40,206,047
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b> . . . . .	42,599,724	<b>33</b>	75,358,162
	<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	207,610,450	<b>34</b>	214,839,625

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	336,709,238
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	303,534,567
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	33,174,671
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	42,599,724
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-2,173,402
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	1,757,169
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	75,358,162

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form **990** (2015)

## Additional Data

**Software ID:** 15000290  
**Software Version:** 15.3.0.0  
**EIN:** 53-0116130  
**Name:** National Rifle Association of America

### Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Allan D Cors ..... President	20 00 ..... 1 00	X		X				0	0	0
Pete R Brownell ..... First Vice President	10 00 .....	X		X				0	0	0
Richard R Childress ..... Second Vice President	10 00 .....	X		X				0	0	0
Joe M Allbaugh ..... Director	1 00 ..... 1 00	X						0	0	0
William H Allen ..... Director	1 00 .....	X						0	0	0
Thomas P Arvas ..... Director	1 00 ..... 1 00	X						0	0	0
Scott L Bach ..... Director	1 00 .....	X						0	0	0
William A Bachenberg ..... Director	1 00 ..... 1 00	X						0	0	0
F E Bachhuber Jr ..... Director	1 00 .....	X						0	0	0
M Carol Bambery ..... Director	1 00 ..... 1 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Bob Barr Director	1 00	X					0	0	
Ronnie G Barrett Director	1 00	X					0	0	
Ciel Baudler Director	1 00	X					0	0	
David E Bennett Director	1 00	X					0	0	
J Kenneth Blackwell Director	1 00	X					0	0	
Matt Blunt Director	1 00	X					0	0	
Dan Boren Director	1 00	X					0	0	
Robert K Brown Director	1 00	X					0	0	
David Butz Director	5 00	X					150,000	0	
J William Carter Director	1 00	X					0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Ted W Carter ..... Director	1 00 .....	X					0	0	
Patricia A Clark ..... Director	1 00 .....	X					0	0	
Charles L Cotton ..... Director	1 00 .....	X					0	0	
David G Coy ..... Director	1 00 .....	X					0	0	
Larry E Craig ..... Director	1 00 .....	X					0	0	
John L Cushman ..... Director	1 00 .....	X					0	0	
William H Dailey ..... Director	1 00 .....	X					0	0	
Joseph P DeBergalis Jr ..... Director	2 00 .....	X					0	0	
R Lee Erney ..... Director	1 00 .....	X					0	0	
Edie P Fleeman ..... Director	1 00 .....	X					0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Joel Friedman ..... Director	1 00 .....	X					0	0	
Sandra S Froman ..... Director	10 00 .....	X					45,180	0	
James S Gilmore III ..... Director	1 00 .....	X					0	0	
Manon P Hammer ..... Director	5 00 .....	X					172,000	0	
Mana Heil ..... Director	1 00 .....	X					0	0	
Graham Hill ..... Director	1 00 .....	X					0	0	
Steve Hornady ..... Director	1 00 ..... 1 00	X					0	0	
Susan Howard ..... Director	1 00 .....	X					0	0	
Roy Innis ..... Director	1 00 .....	X					0	0	
H Joaquin Jackson ..... Director	1 00 .....	X					0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Curtis S Jenkins ..... Director	1 00 ..... 1 00	X					0	0	
David A Keene ..... Director	1 00 .....	X					0	0	
Tom King ..... Director	1 00 .....	X					0	0	
Timothy Knight starting April 13 20 ..... Director	1 00 .....	X					0	0	
Herbert A Lanford Jr ..... Director	1 00 .....	X					0	0	
Karl A Malone ..... Director	1 00 .....	X					0	0	
Sean Maloney starting April 13 2015 ..... Director	1 00 .....	X					0	0	
Carolyn D Meadows ..... Director	1 00 ..... 1 00	X					0	0	
John F Milus through April 13 2015 ..... Director	1 00 .....	X					0	0	
Bill Miller ..... Director	1 00 .....	X					0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Owen Buz Mills ..... Director	1 00 .....	X					0	0	
Grover G Norquist ..... Director	1 00 .....	X					0	0	
Oliver L North ..... Director	5 00 .....	X					0	0	
Robert Nosler ..... Director	1 00 .....	X					0	0	
Johnny Nugent ..... Director	1 00 .....	X					0	0	
Ted Nugent ..... Director	1 00 .....	X					0	0	
Lance Olson ..... Director	5 00 .....	X					90,000	0	
Timothy Pawol through April 13 2015 ..... Director	1 00 .....	X					0	0	
James W Porter II ..... Director	1 00 ..... 3 00	X					0	0	
Josh Powell ..... Director	1 00 .....	X					0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Peter J Printz ..... Director	1 00 .....	X					0	0	
Todd J Rathner ..... Director	1 00 .....	X					0	0	
Wayne Anthony Ross ..... Director	1 00 .....	X					0	0	
Carl T Rowan Jr ..... Director	1 00 .....	X					0	0	
Don Saba ..... Director	1 00 .....	X					0	0	
Robert E Sanders ..... Director	1 00 .....	X					0	0	
William H Satterfield ..... Director	1 00 .....	X					0	0	
Mercedes Schlapp starting April 13 ..... Director	2 00 1 00 .....	X					60,000	0	
Ronald L Schmelts ..... Director	1 00 .....	X					0	0	
Steven C Schreiner ..... Director	1 00 .....	X					0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	
Tom Selleck Director	1 00	X				0	0	
John C Sigler Director	1 00	X				0	0	
Leroy Sisco Director	2 00							
Dwight D Van Horn Director	1 00	X				840	0	
Linda L Walker Director	1 00	X				0	0	
Howard J Walter Director	1 00	X				0	0	
J D Williams through April 13 2015 Director	1 00	X				0	0	
Robert J Wos Director	1 00	X				0	0	
Donald E Young Director	1 00	X				0	0	
Wayne LaPierre CEO and Executive Vice President	60 00			X		5,051,249	0	59,731
	1 00							

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Chns W Cox Executive Director, NRAILA	58 00 ..... 1 00			X			1,345,407	0	105,431
Robert K Weaver Executive Director, General Operations	50 00 .....			X			535,042	0	63,611
Wilson H Phillips Jr Treasurer	47 00 ..... 4 00			X			549,269	0	41,931
John C Frazer Secretary and General Counsel	50 00 .....			X			272,576	0	55,871
Douglas Hamlin Executive Director, Publications	50 00 .....					X	572,723	0	61,221
Michael Marcellin Managing Director, Affinity and Licensing	40 00 .....					X	556,196	0	51,771
Tyler Schropp Executive Director, Advancement	50 00 ..... 5 00					X	519,180	0	61,121
David Lehman Deputy Executive Director, NRAILA	50 00 ..... 1 00					X	401,170	0	23,021
James Baker Director, NRAILA Federal	50 00 .....					X	298,615	0	14,451

**SCHEDULE C**  
**(Form 990 or**  
**990-EZ)**

Department of the  
Treasury  
Internal Revenue  
Service

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

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

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

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

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

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

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ 4,892,637
- 3 Volunteer hours 79,400

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ 62,435
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ 62,435
- 4 Did the filing organization file Form 1120-POL for this year? ☒ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1) Republican Governors Association	1747 Pennsylvania Ave NW Ste 250 Washington, DC 20006	11-3655877	192,650	
Republican State Leadership (2) Committee	1201 F St NW Ste 675 Washington, DC 20004	05-0532524	145,000	
Republican Attorneys General (3) Association	1747 Pennsylvania Ave NW Ste 800 Washington, DC 20006	46-4501717	103,860	
NRA Political Victory Fund (see (4) Parts I-A and IV)	11250 Waples Mill Road Fairfax, VA 22030	52-1083020		
5				
6				

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

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

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b>	Other exempt purpose expenditures														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns:														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

☐ Yes ☐ No

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2015

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

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

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

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

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

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

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information

Return Reference	Explanation
I-A 1	The NRA engaged in activities in support of its mission, which includes protecting and defending the Constitution of the United States, especially with reference to the inalienable right of the individual American citizen guaranteed by such Constitution to acquire, possess, collect, exhibit, transport, carry, transfer ownership of, and enjoy the right to use arms, in order that the people may always be in a position to exercise their legitimate individual rights of self-preservation and defense of family, person, and property. In pursuit of the goals of the association, the NRA spent a small percentage of funds directly and indirectly on political activities, which were not the primary activities of the organization. In 2015, the NRA paid 4,892,637 fundraising and administrative expenses for the separate segregated fund, NRA Political Victory Fund, as allowed by law. Such expenses included fundraising postage and fundraising labor as well as other costs such as lockbox fees, as allowed by law. Support for fundraising and administrative expenses of a separate segregated fund is industry standard for nonprofit organizations like the NRA, as allowed by law. The NRA is organized primarily to promote social welfare and engages in political activities on behalf of or in opposition to candidates for public office, as allowed by law. By any measure, the percentage of funds spent by the NRA on political activities is small in comparison to the budget devoted to the primary activities of the organization. For instance, the NRA's direct and indirect political campaign activities were less than 2% of the NRA's total expenses in 2015, as applied to total expenses reported on Form 990, Part IX, line 25. Readers are reminded that the NRA's Form 990 reports only on the NRA itself and not on the separate segregated fund. The separate segregated fund is a separate entity for tax purposes. The NRA does not contribute funds from its treasury to this entity nor does the NRA receive contributions from members earmarked for this entity.
I-C 4	This informational note regards the NRA's taxes. The NRA separately files Form 1120-POL, which is not subject to public disclosure. The following information about taxes paid with Forms 1120-POL is shared here on a voluntary basis as a service for readers. 527f proxy tax is paid on the lesser of net investment income or certain political expenditures as defined by the federal tax code, such as when certain political communications expressly advocate the election or defeat of a candidate and are made by the NRA itself rather than by the NRA's separate segregated fund. The amount of 527f proxy tax paid with 2015 Form 1120-POL was 21,817. Historically, the amount of 527f proxy tax paid with 2014 Form 1120-POL was 1,662,307; no amount of 527f proxy tax was required to be paid for the year 2013 and the amount of 527f proxy tax paid with 2012 Form 1120-POL was 613,671. Additional informational notes regarding the NRA's taxes are shared on Schedule D regarding state and local taxes and Schedule O regarding unrelated business income taxes. The NRA chooses to share all of this extra information about the NRA's taxes, above and beyond 990 instructions or regulatory requirements, in order to demonstrate in good faith that the organization is a taxpayer in good standing. As another polite reminder to readers, Form 990 information is not necessarily expected to tie to Federal Election Commission (FEC) reporting due to different definitions and exclusions in the different regulatory regimes. Further, readers are reminded that the NRA's Form 990 reports only on the NRA itself and not on the separate segregated fund, pursuant to the instructions and regulatory requirements.
I-C 5	Payments and in-kind contributions made by the NRA to the Republican Governors Association, Republican State Leadership Committee, and Republican Attorneys General Association were not used for federal electioneering communications.
I-C 5	The NRA Political Victory Fund, an independent political action committee (PAC) of the NRA, directly received contributions during the year in the amount of 9,743,849. All contributions to the PAC were directly received from contributors. The NRA did not take possession of any contributions, nor did it or was it required to deliver or transfer those funds to the PAC. Although the NRA provided fundraising and administrative support to the NRA Political Victory Fund as detailed above in line 1, reflecting industry standard and as allowed by law, the NRA did not contribute its own funds to the NRA Political Victory Fund for the purposes of candidate or campaign contributions. The NRA has elected, for full transparency, to list the NRA PVF in the line 5 table to show these facts.

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

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

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2015****Open to Public  
Inspection**Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

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

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

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

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

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

☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \_\_\_\_\_

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

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

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**  
(continued)**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)**a** ☒ Public exhibition**d** ☒ Loan or exchange programs**b** ☒ Scholarly research**e** ☐ Other**c** ☒ Preservation for future generations**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?☒ Yes ☐ No**Part IV Escrow and Custodial Arrangements.**

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

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII and complete the following table**c** Beginning balance**d** Additions during the year**e** Distributions during the year**f** Ending balance

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	16,738,628	15,706,221	12,587,566	10,738,148	9,711,011
<b>b</b> Contributions . . . . .	1,988,178	1,346,379	2,818,471	1,554,967	1,546,181
<b>c</b> Net investment earnings, gains, and losses . . . . .	-266,970	366,395	794,093	775,895	-112,646
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	772,538	642,077	461,526	442,581	378,110
<b>f</b> Administrative expenses . . . . .	29,798	38,290	32,383	38,863	28,288
<b>g</b> End of year balance . . . . .	17,657,500	16,738,628	15,706,221	12,587,566	10,738,148

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as**a** Board designated or quasi-endowment ▶**b** Permanent endowment ▶ 100.000 %**c** Temporarily restricted endowment ▶

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

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by**(i)** unrelated organizations . . . . .**(ii)** related organizations . . . . .**b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .**4** Describe in Part XIII the intended uses of the organization's endowment funds

	Yes	No
<b>3a(i)</b>		No
<b>3a(ii)</b>	Yes	
<b>3b</b>	Yes	

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	Accumulated (c) depreciation	(d) Book value
<b>1a</b> Land . . . . .		5,380,792		5,380,792
<b>b</b> Buildings . . . . .		53,469,880	26,724,040	27,213,753
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .		16,828,934	13,047,783	6,292,519
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . . .				38,887,064

**Part VII** **Investments—Other Securities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

<p>See Form 990, Part X, line 12.</p> <p><b>(a)</b> Description of security or category (including name of security)</p>	<p><b>(b)</b> Book value</p>	<p><b>(c)</b> Method of valuation Cost or end-of-year market value</p>
<b>(1)</b> Financial derivatives		
<b>(2)</b> Closely-held equity interests		
<b>(3)</b> Other		
<b>(A)</b> Financial derivatives and other financial products		
<b>(B)</b> Closely-held equity interests		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 12.)**Part VIII Investments—Program Related**

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

[illegible]**Total.** (Column (b) must equal Form 990, Part X, col (B) line 13.)

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 15 )

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
	Federal income taxes	
	Federal income taxes	
	Derivative instrument market valuation	3,014,520
	Capital lease arrangement	986,128
	Accrued sales and use taxes	259,220
	Coupon liability	28,832
	<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.)	4,288,700

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	345,392,822
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-2,173,402
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	1,757,169
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-416,233
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	345,809,055
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	-9,099,817
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-9,099,817
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	336,709,238

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	312,634,384
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	9,179,317
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	9,179,317
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	303,455,067
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	79,500
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	79,500
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	303,534,567

**Part XIII Supplemental Information**

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

Return Reference	Explanation
III 4	This response describes the museum collections which are held by the NRA's related organizations and curated by NRA employees. The NRA Museums promote gun collecting and preservation of history through the heritage of firearms. The NRA Museums include the National Firearms Museum in Fairfax, Virginia; the Frank Brownell Museum of the Southwest in Raton, New Mexico; and the NRA National Sporting Arms Museum at Bass Pro Shops in Springfield, Missouri. To make the NRA Museums the finest possible resources for the public, the NRA and its affiliated charities rely on generous supporters to build the exhibition and research collections through contributions of historically significant firearms. As individuals grow older and make plans for their loved ones and special treasures, all firearms owners must eventually answer the question, "What will happen to my guns when I am gone?" For many NRA members and other supporters, their answer is the NRA. Please visit <a href="http://NRAmuseums.org">NRAmuseums.org</a> for exciting current information on the museum galleries, and please visit <a href="http://NRAgive.com">NRAgive.com</a> to consider your legacy of supporting the liberties that built this country.

**Part XIII Supplemental Information (continued)**

Return Reference	Explanation
V 4	This response describes the intended uses of the organizations' endowment funds. The endowment funds of the NRA benefit a diverse range of philanthropic interests, including training in marksmanship, national shooting championships, women's leadership, hunters leadership, recreational shooting, law enforcement, NRA Museums, and the National Endowment for the Protection of the Second Amendment.
X 12	This informational note provides context for the derivative financial instrument disclosed as a liability. Interest rate swaps are entered into to manage interest rate risks associated with the NRA's borrowing, and interest rate swaps are accounted for in accordance with FASB ASC 815. The NRA's interest rate swap is recorded in the balance sheet at fair value with fair value changes recorded as unrealized gain on derivative instrument.
X 14	This informational note regards the NRA's taxes. The NRA is a substantial taxpayer and remains in good standing with the tax authorities. For instance, in 2015, the NRA paid over 3,700,000 in state and local taxes, including sales and use taxes, real estate and personal property taxes, amusement taxes, and state unemployment taxes. The liability shown on Schedule D, Part X of 259,220 for accrued sales and use taxes relates to timing and is a small fraction of taxes paid during the year. Additional informational notes regarding the NRA's taxes are shared on Schedule C regarding proxy taxes and Schedule O regarding unrelated business income taxes. The NRA chooses to share all of this extra information about the NRA's total taxes, above and beyond 990 instructions and regulatory requirements, in order to demonstrate in good faith that the organization is a taxpayer in good standing.
X 2	This response provides the text of the footnote to the organizations' financial statements in accordance with FASB ASC 740. Management evaluated the NRA's tax positions and concluded that the NRA had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. Generally, the NRA is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2012, which is the standard statute of limitations lookback period.
XI 2d	This response explains 1,757,169 in the reconciliation of revenue from the audited financial statements to the revenue as stated on 990. The figure includes 1,041,579 agency transactions between the NRA and NRA Foundation and 715,590 unrealized gain on derivative instrument. The agency transactions figure of 1,041,579 includes endowment contributions and endowment earnings designated by NRA Foundation donors for eligible NRA programs. An informational note describing the purpose of the derivative instrument is included with Schedule D, Part X, line 12.
XI 4b	This response explains 9,099,817 in the reconciliation of revenue from the audited financial statements to the revenue as stated on 990. The figure includes 7,133,931 cost of goods sold, 2,045,386 rental expense, less 79,500 offset, which were reported as expenses on the audited financial statements.
XII 2d	This response explains 9,179,317 in the reconciliation of expenses from the audited financial statements to the expenses as stated on 990. The figure includes 7,133,931 cost of goods sold and 2,045,386 rental expense, which are reported on Form 990, Part VIII revenue statement.
XII 4b	This response explains 79,500 in the reconciliation of expenses from the audited financial statements to the expenses as stated on 990. The figure is the amount of interest on endowment grants.

Schedule D (Form 990) 2015

<b>efile GRAPHIC print - DO NOT PROCESS As Filed Data -</b>		<b>DLN: 93493314006026</b> OMB No 1545-0047
<b>SCHEDULE F</b> <b>(Form 990)</b>	<b>Statement of Activities Outside the United States</b>	
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. ▶ Attach to Form 990.		
▶ Information about Schedule F (Form 990) and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a> .		
Department of the Treasury Internal Revenue Service	<div style="border: 2px solid black; display: inline-block; padding: 10px; font-size: 2em; font-weight: bold;">2015</div>	
Name of the organization National Rifle Association of America		Employer identification number 53-0116130

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Central America and the Caribbean			Investments		4,801,000
(2)					
(3)					
(4)					
(5)					
<b>3a</b> Sub-total					4,801,000
<b>b</b> Total from continuation sheets to Part I					
<b>c. Totals</b> (add lines 3a and 3b)					4,801,000

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

Cat No 50082W Schedule F (Form 990) 2015

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
<b>(1)</b>									
<b>(2)</b>									
<b>(3)</b>									
<b>(4)</b>									

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

**3** Enter total number of other organizations or entities . . . . . **▶**

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

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

Schedule F (Form 990) 2015

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471) ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865) ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990) ☐ Yes ☒ No

Schedule F (Form 990) 2015

**Part V** **Supplemental Information**

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

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Part I Line 31d	The NRA's offshore investments follow industry standard best practices in risk management for or national nonprofit institutional investors. Alternative investments reduce overall portfolio risk by reducing volatility and improving diversification. The NRA maintains several investment accounts that are multi-strategy funds of funds. Income from passive investments, when appropriately structured, is excluded from unrelated business income by law. This type of investment posture is commonly accepted in the U.S. exempt organization industry.

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Part I Line 31f	100 of the amount is the total book value of investments for that region

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the  
organization entered more than \$15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |   |   |
|---|---|
| <b>a</b> <input checked="" type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input checked="" type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input checked="" type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations                     |   |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Allegiance 11250 Waples Mill Rd Fairfax, VA 22030	Paid solicitor		No	24,512,268	480,000	24,032,268
2 InfoCision 325 Springside Dr Akron, OH 44333	Paid solicitor		No	9,220,052	4,517,495	4,702,557
3 CWH Services DBA Cars With Heart 14185 Dallas Pkwy Dallas, TX 75254	Paid solicitor		No			
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> ▶				33,732,320	4,997,495	28,734,825

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

**Part II Fundraising Events.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b)Event #2	(c)Other events	(d)
		<b>NRA-ILA EVENT</b> (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	823,987			823,987
	<b>2</b> Less Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	823,987			823,987
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	200,612			200,612
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				200,612
<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				623,375	

**Part III Gaming.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a)Bingo	(b)Pull tabs/Instant bingo/progressive bingo	(c)Other gaming	(d)
					Total gaming (add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross revenue . . . . .				
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				
	<b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶				

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

**b** If "No," explain \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

**b** If "Yes," explain \_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

**13** Indicate the percentage of gaming activity conducted in

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ ..... and the amount of gaming revenue retained by the third party ▶ \$ .....

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ .....

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
Part I Line 2b-3	Cars With Heart is listed for informational purposes and for consistency, because it was registered and disclosed as an authorized vendor during the year 2015

Schedule G (Form 990 or 990-EZ) 2015



**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) NRA Jeanne E. Bray Memorial Scholarship Awards Program	24	79,500			

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

Return Reference	Explanation
Part I Line 2	The National Foundation for Women Legislators partners with the National Rifle Association for the annual NFWL/NRA Bill of Rights Essay Scholarship Contest for female high school juniors and seniors. The NRA actively assists National Foundation of Women Legislators in the selection and administration of NFWL scholarships for college NFWL scholarship applications are assessed on the elements of historical research, insight and perspective, demonstrated understanding of the American Constitution, inspirational quality, and meaningful personal connection.
Part III Line 1	The NRA Jeanne E. Bray Memorial Scholarship Awards Program is named in honor and recognition of the groundbreaking police officer Jeanne E. Bray, a shooting champion and past member of the NRA Board of Directors. Jeanne E. Bray was the first female detective on a burglary squad, which has evolved into today's modern SWAT. She was the first female police officer to earn the NRA Police Marksmanship Distinguished bar, and she won the National Women's Police Pistol Combat Championships five times from 1962 to 1967. The program offers scholarships of up to 2,500 per semester, up to 5,000 per year for a maximum of four years, to dependent children of any public law enforcement officer killed in the line of duty who was an NRA member at the time of death, and to dependent children of any current or retired law enforcement officers who are living and have current NRA membership. The membership restriction is permitted by law because the NRA Jeanne E. Bray Memorial Scholarship Awards Program is a 501(c)(4) program.

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

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

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
► Attach to Form 990.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2015**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue Service

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input checked="" type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input checked="" type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<b>1b</b> Yes	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b> Yes	
<b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee		
<input checked="" type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	No
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b> Yes	
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization?	<b>5a</b>	No
<b>b</b> Any related organization?	<b>5b</b>	No
If "Yes," on line 5a or 5b, describe in Part III.		
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization?	<b>6a</b>	No
<b>b</b> Any related organization?	<b>6b</b>	No
If "Yes," on line 6a or 6b, describe in Part III.		
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	<b>7</b>	No
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	<b>8</b>	No
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

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

Cat No 50053T

Schedule J (Form 990) 2015

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Schedule J (Form 990) 2015

**Part III Supplemental Information**

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

Return Reference	Explanation
Part I Line 1a	Charter travel was used on occasions when travel logistics precluded other available options. Travel was properly excluded from taxable compensation. Certain compensation elements were grossed up. All tax gross ups were properly included in taxable compensation. Clubs were only used for business purposes. Clubs were properly excluded from taxable compensation.
Part I Line 4b	The NRA takes a full transparency posture for executive compensation. This comment provides context for the 457b and 457f plans and explains the two 457f payouts that occurred during 2015. The NRA has an executive 457b deferred compensation retirement plan for the benefit of certain employees. It is employee funded, not employer funded. The NRA also has a nonqualified 457f supplemental income retirement plan for the benefit of certain executives. The NRA decides the benefit amount and timeframe for vesting of each participant. Service costs included in deferred compensation are actuarially determined under FASB ASC 715. The 457f plan is designed to supplement the current tax qualified defined benefit pension plan where current limitations on benefits and employer contributions may be inadequate, and an employer-sponsored supplemental income plan can best provide these select employees with the appropriate amount of income continuation in the specific desired circumstances. During 2015, Chris W. Cox vested in 457f plan participation after reaching a scheduled milestone and received a taxable payout of \$85,298. Mr. Cox's payment was his first payment from the 457f deferred compensation plan, and it occurred after 20 years of continuous service to the organization. During 2015, the chief executive Wayne LaPierre vested in 457f plan participation after reaching a scheduled milestone and received a taxable payout of \$3,767,345. Mr. LaPierres one-time payment was his first and will be his only payout from the 457f deferred compensation plan, and it occurred after 36 years of continuous service to the organization, which has included 25 years as the NRA's top executive. The taxable 457f payouts have been properly included as taxable compensation and reported in Schedule J, Part II, Column Biii, and in Form 990, Part VII, Column D.
Part II	Column Biii Other reportable compensation in taxable wages includes 457b, fringe auto, group life insurance benefits, and 457f payout if applicable. Column C represents benefits that will not be paid until the future and includes the employer paid portions of the NRA defined benefit pension plan, 401k plan, and 457f plan if applicable. The NRA takes a full transparency posture for executive compensation.

Schedule J (Form 990) 2015

# Additional Data

Software ID: 15000290

Software Version: 15.3.0.0

EIN: 53-0116130

Name: National Rifle Association of America

## Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Wayne LaPierre CEO and Executive Vice President	(i) 1,090,515	(ii) 150,000	(iii) 3,810,734	19,605	40,131	5,110,985	465,734
	(ii) -----	-----	-----	-----	-----	-----	-----
1 Chris W Cox Executive Director, NRAILA	(i) 653,101	(ii) 85,000	(iii) 607,306	52,165	53,270	1,450,842	178,548
	(ii) -----	-----	-----	-----	-----	-----	-----
2 Robert K Weaver Executive Director, General Operations	(i) 441,124	(ii) 90,000	(iii) 3,918	19,605	44,008	598,655	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
3 Wilson H Phillips Jr Treasurer	(i) 423,048	(ii) 94,265	(iii) 31,956	19,610	22,328	591,207	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
4 John C Frazer Secretary and General Counsel	(i) 264,879	(ii) -----	(iii) 7,697	15,208	40,662	328,446	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
5 Douglas Hamlin Executive Director, Publications	(i) 473,015	(ii) 75,000	(iii) 24,708	15,900	45,325	633,948	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
6 Michael Marcellin Managing Director, Affinity and Licensing	(i) 149,591	(ii) 384,033	(iii) 22,572	19,610	32,163	607,969	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
7 Tyler Schropp Executive Director, Advancement	(i) 390,302	(ii) 125,000	(iii) 3,878	15,892	45,230	580,302	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
8 David Lehman Deputy Executive Director, NRAILA	(i) 339,600	(ii) 50,000	(iii) 11,570	19,610	3,411	424,191	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
9 James Baker Director, NRAILA Federal	(i) 293,942	(ii) -----	(iii) 4,673	-----	14,459	313,074	-----
	(ii) -----	-----	-----	-----	-----	-----	-----
10 Maron P Hammer Director	(i) 172,000	(ii) -----	(iii) -----	-----	-----	172,000	-----
	(ii) -----	-----	-----	-----	-----	-----	-----

**SCHEDULE M**  
**(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

Department of the  
Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

Name of the organization  
National Rifle Association of America

**Employer identification number**

53-0116130

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	2	149,995	Sales of comparable items
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		No
31	Yes	
32a	Yes	
33		

**Part II** **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Part I Line 32	On occasion and as appropriate, securities and other donated liquid or illiquid assets can be converted into cash by the outside third party specialists that partner with the NRA to fulfill the philanthropic intentions of the donors

**Schedule M (Form 990) (2015)**

efile GRAPHIC print - DO NOT PROCESS    As Filed Data - <b>DLN: 93493314006026</b> OMB No 1545-0047	
<b>SCHEDULE O</b> <b>(Form 990 or 990-EZ)</b>  Department of the Treasury Internal Revenue Service	<b>Supplemental Information to Form 990 or 990-EZ</b>  Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a> .
<b>2015</b> <b>Open to Public Inspection</b>	
Name of the organization National Rifle Association of America	
Employer identification number 53-0116130	

Return Reference	Explanation
Form 990, Part III, Line 4d	<p>Program Service Expenses 127,938,859, Grants and allocations 0, Revenue 166,319,549 This note provides further information on Part III Program Service Accomplishments NRA program services are centered on the NRA's core mission of firearms safety, education, and training In addition to the activities already described, other key gun safety and related programs too numerous to detail include NRA's Refuse To Be a Victim, Eddie Eagle, NRA Museums, NRA Advancement, NRA Country, Great American Outdoor Show, NRA Annual Meetings and Exhibits, and much more All 990 readers are encouraged to refer to NRA.org, NRApublications.org, NRAILA.org, NRAnew's.com, and NRAgive.com for appealing and inspirational opportunities to continue to engage with the NRA on the core mission of gun safety NRA members and other law ful gun ow ners proudly preserve the Second Amendment as Americas first freedom</p>

Return Reference	Explanation
Form 990, Part I, Line 1	<p>The NRA is a 501c4 membership association with four 501c3 public charities and a Section 527 political action committee, which is a separate segregated fund. The four charities affiliated with the NRA are NRA Civil Rights Defense Fund, NRA Foundation Inc, NRA Freedom Action Foundation, and NRA Special Contribution Fund DBA NRA Whittington Center. The political action committee is the NRA Political Victory Fund. See Schedule R, Part II. During 2015, NRA annual membership dues were 35 with promotional discounts to 25. In late 2015, the NRA announced a dues increase from 35 to 40 which would take effect in early 2016, representing the first NRA dues increase in more than twenty years. Individuals who would like to reduce the volume of solicitations they receive from the NRA can contact NRA Member Services and request to be placed on the Do Not Promote list. This simple step will significantly reduce the amount of contact received from the NRA without affecting magazine service, Board of Directors ballot, membership renewal, or other vital mail.</p>

Return Reference	Explanation
Form 990, Part I, Line 7	This informational note regards the NRAs unrelated business income. Form 990 page 1 shows gross unrelated business revenue on line 7a and net unrelated business taxable income on line 7b. The NRA did not owe unrelated business income tax for the year 2015 due to the application of net operating loss carryforwards, as allowed by law. The main sources of the NRAs unrelated business income, as shown on 990 Part VIII, Column C, are certain merchandise sales from the e-commerce platforms, advertising, and other activities not related to the NRAs tax exempt purposes within the NRA Official Journals, NRA digital online channels, and NRA television programs. Additional informational notes regarding the NRAs taxes are shared on Schedule C regarding proxy taxes and Schedule D regarding state and local taxes. The NRA chooses to share all of this extra information about the NRAs total taxes, above and beyond 990 instructions and regulatory requirements, in order to demonstrate in good faith that the organization is a taxpayer in good standing.

Return Reference	Explanation
Form 990, Part I, Line 8	This informational note regards the NRAs contribution revenue. The vast majority of contributions to the NRA comes from millions of small individual donors. Gifts from companies and executives in the firearms, hunting, and shooting sports industries typically comprise less than 5 of the NRAs contribution revenue every year, as applied to contribution revenue reported on Form 990, Part VIII, line 1

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	The National Rifle Association is a membership association that represents only individual citizens. Membership dues are properly reported on Form 990, Part VIII, line 2 pursuant to the instructions for such reporting.

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7a	NRA members elect all 76 members of the NRA Board of Directors. 75 directors are elected for staggered three year terms, and the 76th director is elected for a one year term on the occasion of each NRA Annual Meeting of Members

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7b	Certain Board of Directors decisions are subject to membership approval per NRA Bylaws and New York not for profit corporate law

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	Form 990 is reviewed by the external auditing firm, presented to the NRA Board of Directors Audit Committee, and made available to the full NRA Board of Directors, before it is filed with the IRS

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	The organization takes conflicts of interest very seriously and utilizes a statement of corporate ethics. To monitor and enforce corporate filings, annual filings must be provided to the Office of the Secretary and General Counsel and reviewed regularly and consistently

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15	Compensation of the NRAs top management officials is established by methods including independent compensation consultants, compensation surveys and studies, and comparability data. In addition, under the NRA Bylaws, compensation of certain elected officers including the Executive Vice President must be approved by the Board of Directors, based on recommendations by the compensation committee. All decisions are properly documented.

Return Reference	Explanation
Form 990, Part VI, Section C, Line 18	Readers are politely reminded the NRA was founded 145 years ago, in 1871. The NRA's 1944 determination letter from the Internal Revenue Service is available on Guidestar.org and can also be requested directly from the NRA as required by law. Forms 990 can be requested directly from the NRA as required by law.

Return Reference	Explanation
Form 990, Part VI, Section C, Line 19	NRA Bylaws, audited consolidated financial statements of the NRA and affiliates, and annual reports are available upon request for the same period of disclosure as set forth in Section 6104d. The NRA does not make internal operating policies available to the general public.

Return Reference	Explanation
Form 990, Part VII, Section A, Line 1	This informational note regards service on the NRA Board of Directors, which is not compensated. Board members who received Forms 1099 were compensated for other professional services they performed for the organization, not for their voluntary Board service.

Return Reference	Explanation
Form 990, Part VIII, Line 2b	This informational note regards the reporting of member dues on Form 990 Line 1b of the revenue statement is properly left blank Pursuant to 990 form instructions, membership dues that are not contributions because they compare reasonably with available benefits are reported on line 2 Thus, all NRA member dues are properly shown on the 990 revenue statement as program service revenue on line 2, other than NRA Life-plus contributions which are properly counted as contribution revenue in line 1f of the 990 revenue statement

Return Reference	Explanation
Form 990, Part IX, Line 11	This informational note regards the NRAs payment of fees for outside professional services as stated on line 11 of the 990 expense statement. Line 11b reports legal fees paid to outside attorneys, such as for Second Amendment case work and related litigation at the federal and state levels. Line 11c reports accounting fees paid to the outside CPA firm that provides the NRAs auditing and tax services. Line 11d reports lobbying expenses paid to external registered lobbyists. Line 11e reports fundraising costs paid to the authorized vendors listed on Schedule G. Line 11f reports investment management fees paid to investment advisors that manage the NRAs portfolios. Professional services performed by NRA employees in house counsel, in house accountants, in house lobbyists, in house fundraisers, and in house investment managers, respectively are properly reported on lines 5-7 of the expense statement, as required by 990 form instructions.

Return Reference	Explanation
Form 990, Part IX, Line 24e	This response explains 15,436,766 of other expenses stated on line 24e of the 990, Part IX expense statement. This figure includes 8,452,633 other legislative not lobbying program services, 4,420,028 banking fees, 1,640,069 membership fulfillment items, 466,016 FASB ASC 715 pension accounting valuation adjustment, and 458,020 compensation of former officers.

Return Reference	Explanation
Form 990, Part XI, Line 9	This response explains 1,757,169 of other changes in the net assets reconciliation schedule. The figure includes 1,041,579 agency transactions between the NRA and NRA Foundation and 715,590 unrealized gain on derivative instrument. The agency transactions figure of 1,041,579 includes endowment contributions and endowment earnings designated by NRA Foundation donors for eligible NRA programs. Readers may refer to Schedule D for an informational note on the derivative instrument.

2015

Open to Public Inspection

# Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990. ► Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

## Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) NRA FOUNDATION INC 11250 WAPLES MILL RD FAIRFAX, VA 22030 52-1710886	CHARITABLE	DC	501C3	LINE 7	NRA	Yes	
(2) NRA SPECIAL CONTRIBUTION FUND PO BOX 700 RATON, NM 87740 23-7367534	CHARITABLE	NM	501C3	LINE 7	NRA	Yes	
(3) NRA CIVIL RIGHTS DEFENSE FUND 11250 WAPLES MILL RD FAIRFAX, VA 22030 52-1136665	CHARITABLE	NY	501C3	LINE 7	NRA	Yes	
(4) NRA FREEDOM ACTION FOUNDATION 11250 WAPLES MILL RD FAIRFAX, VA 22030 26-1277941	CHARITABLE	VA	501C3	LINE 7	NRA	Yes	
(5) NRA POLITICAL VICTORY FUND 11250 WAPLES MILL RD FAIRFAX, VA 22030 52-1083020	PAC/SSF	VA	527		NRA	No	

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

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

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

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

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts I, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity . . . . . **1a** **Yes** **No**
- b** Gift, grant, or capital contribution to related organization(s) . . . . . **1b** **Yes** **No**
- c** Gift, grant, or capital contribution from related organization(s) . . . . . **1c** **Yes** **No**
- d** Loans or loan guarantees to or for related organization(s) . . . . . **1d** **Yes** **No**
- e** Loans or loan guarantees by related organization(s) . . . . . **1e** **Yes** **No**
- f** Dividends from related organization(s) . . . . . **1f** **Yes** **No**
- g** Sale of assets to related organization(s) . . . . . **1g** **Yes** **No**
- h** Purchase of assets from related organization(s) . . . . . **1h** **Yes** **No**
- i** Exchange of assets with related organization(s) . . . . . **1i** **Yes** **No**
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . . **1j** **Yes** **No**
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . . **1k** **Yes** **No**
- l** Performance of services or membership or fundraising solicitations for related organization(s) . . . . . **1l** **Yes** **No**

- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . . **1m** **Yes** **No**
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . . **1n** **Yes** **No**
- o** Sharing of paid employees with related organization(s) . . . . . **1o** **Yes** **No**
- p** Reimbursement paid to related organization(s) for expenses . . . . . **1p** **Yes** **No**
- q** Reimbursement paid by related organization(s) for expenses . . . . . **1q** **Yes** **No**
- r** Other transfer of cash or property to related organization(s) . . . . . **1r** **Yes** **No**
- s** Other transfer of cash or property from related organization(s) . . . . . **1s** **Yes** **No**

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

Schedule R (Form 990) 2015



**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
Part II	The NRA is a 501c4 membership association with four 501c3 public charities and a Section 527 political action committee PAC, which is a separate segregated fund. The four charities affiliated with the NRA are NRA Civil Rights Defense Fund, NRA Foundation Inc, NRA Freedom Action Foundation, and NRA Special Contribution Fund DBA Whittington Center. The PAC is the NRA Political Victory Fund NRPVF is a separate unincorporated PAC of the NRA. In the event that any funds are received by the NRA and earmarked to the PAC, the NRA has systems in place to ensure any such receipts are promptly and immediately deposited into the separate segregated funds accounts. The NRA did not take possession of any earmarked PAC contributions from its members all contributions to the PAC were directly received by the PAC from contributors. Therefore, there were no reportable transactions between the NRA and the PAC for the purposes of any Part V, line 2 disclosures.
Part V Line 1c	This informational note regards qualified charitable grantmaking. All grants made by NRA Foundation and NRA Civil Rights Defense Fund to the NRA are subject to stringent review processes requiring that the grants be made and used only for qualified charitable purpose programs. The NRA is required to provide an accounting to the charities as documentation that proceeds were used by the NRA for the qualified charitable purposes as set forth in the grant documents.

Schedule R (Form 990) 2015

# **Additional Data**

**Software ID:** 15000290

**Software Version:** 15.3.0.0

**EIN:** 53-0116130

**Name:** National Rifle Association of America

## **Form 990, Schedule R, Part V - Transactions With Related Organizations**

(1) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1) NRA FOUNDATION INC	a	180,000	CASH VALUE
(1) NRA FOUNDATION INC	c	18,985,029	CASH VALUE
(2) NRA FOUNDATION INC	o	4,554,288	CASH VALUE
(3) NRA FOUNDATION INC	q	1,102,826	CASH VALUE
(4) NRA CIVIL RIGHTS DEFENSE FUND	c	83,227	CASH VALUE
(5) NRA CIVIL RIGHTS DEFENSE FUND	q	68,361	CASH VALUE
(6) NRA SPECIAL CONTRIBUTION FUND	a	120,000	CASH VALUE
(7) NRA SPECIAL CONTRIBUTION FUND	q	1,548,258	CASH VALUE

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**PROOF OF SERVICE**

STATE OF CALIFORNIA  
COUNTY OF FRESNO

I, Laura Palmerin, am employed in Long Beach, Los Angeles County, California. I am over the age of eighteen (18) years and am not a party to the within action. My business address is 180 East Ocean Boulevard, Suite 200, Long Beach, CA 90802.

On December 8, 2017, I served the foregoing document(s) described as:

**SUPPLEMENTAL DECLARATION OF ANNA M. BARVIR IN SUPPORT OF  
PLAINTIFFS' MOTION FOR ATTORNEYS' FEES ON APPEAL**

on the interested parties in this action by placing

☐ the original

☒ a true and correct copy

thereof enclosed in a sealed envelope(s) addressed as follows:

George Waters  
george.waters@doj.ca.gov  
Deputy Attorney General  
1300 I Street, Suite 125  
Sacramento, CA 94244  
*Counsel for Defendants and Respondents*

X (BY ELECTRONIC MAIL) As follows: I served a true and correct copy by electronic transmission through One Legal. Said transmission was reported and completed without error.

X (VIA OVERNIGHT MAIL) As follows: I am "readily familiar" with the firm's practice of collection and processing correspondence for overnight delivery by UPS/FED-EX. Under the firm's practice, it would be deposited with a facility regularly maintained by UPS/FED-EX for receipt on the same day in the ordinary course of business. Such envelope was sealed and placed for collection and delivery by UPS/FED-EX with delivery fees paid or provided for in accordance with ordinary business practices.

X (STATE) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on December 8, 2017, at Long Beach, California

  
LAURA PALMERIN

PROOF OF SERVICE

# **EXHIBIT D**



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93493314006026

Form **990** **Return of Organization Exempt From Income Tax** OMB No 1545-0047

Department of the Treasury Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

**2015**  
Open to Public Inspection

**A** For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization: National Rifle Association of America  
 Doing business as:  
 Number and street (or P.O. box if mail is not delivered to street address); Room/suite: 11250 Waples Mill Road  
 City or town, state or province, country, and ZIP or foreign postal code: Fairfax, VA 220307400

**D** Employer identification number: 53-0116130

**E** Telephone number: (703) 267-1000

**F** Name and address of principal officer: Wilson H Phillips Jr  
 11250 Waples Mill Road  
 Fairfax, VA 22030

**G** Gross receipts: \$ 368,019,026

**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No  
**H(b)** Are all subordinates included? ☐ Yes ☒ No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number: **L** Year of formation: 1905 **M** State of legal domicile: NY

**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: [www.nra.org](http://www.nra.org)

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
 Firearms safety, education, and training and advocacy on behalf of safe and responsible gun owners

**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

**3** Number of voting members of the governing body (Part VI, line 1a) **3** 76

**4** Number of independent voting members of the governing body (Part VI, line 1b) **4** 71

**5** Total number of individuals employed in calendar year 2015 (Part V, line 2a) **5** 852

**6** Total number of volunteers (estimate if necessary) **6** 150,000

**7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 27,286,963

**b** Net unrelated business taxable income from Form 990-T, line 34 **7b**

		Prior Year	Current Year
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	103,475,481	94,982,032
	<b>9</b> Program service revenue (Part VIII, line 2g)	141,451,858	180,255,185
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,828,120	271,983
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	60,735,818	61,200,038
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	310,491,277	336,709,238
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	94,459	91,500
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	56,577,057	63,408,147
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	6,879,238	4,997,495
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>16b</b> 38,020,218		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	282,061,231	235,037,425
<b>18</b> Total expenses—add lines 13–17 (must equal Part IX, column (A), line 25)	345,611,985	303,534,567	
<b>19</b> Revenue less expenses—subtract line 18 from line 12	-35,120,708	33,174,671	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	207,610,450	214,839,625
	<b>21</b> Total liabilities (Part X, line 26)	165,010,726	139,481,463
	<b>22</b> Net assets or fund balances—subtract line 21 from line 20	42,599,724	75,358,162

**Part II Signature Block**

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

**Sign Here**  
 Signature of officer: \_\_\_\_\_ Date: 2016-11-10  
 Wilson H Phillips Jr, Treasurer and Chief Financial Officer  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: James P Sweeney Preparer's signature: James P Sweeney Date: 2016-11-10 Check ☐ if self-employed PTIN:  
 Firm's name: RSM US LLP Firm's EIN:  
 Firm's address: 1861 International Dr Ste 400 Phone no: (703) 336-6400  
 McLean, VA 22102

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990(2015)

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

Per NRA Bylaws, 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

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

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

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

If "Yes," describe these changes on Schedule O

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

4a	(Code)	(Expenses \$)	45,404,733	including grants of \$	(Revenue \$)	28,901,812
	The gold standard in firearms training. Please visit Explore NRA.org to learn more. Explore hunting programs, building the next generations of safe and responsible outdoor loving Americans. Explore women's interests, promoting the largest growing demographic of new shooting enthusiasts. Explore law enforcement, offering the best in law enforcement, military, and security firearms instruction. Explore clubs and ranges, supporting a network of over 15,000 NRA-affiliated clubs, associations, and shops. Explore competitive shooting, challenging shooters from novice to world-class levels to compete in more than 10,000 NRA-sanctioned matches. Americas unique outdoor heritage is foundational to what makes this country great. Be part of the NRAs mentoring movement by sharing your passion for the outdoors with a newcomer. Firing that first gun, stargazing from your campsite, signing your hunting license, these are some of the warm, life-affirming firsts to be celebrated and memorable experiences to be shared.					

4b	(Code)	(Expenses \$)	35,465,774	including grants of \$	(Revenue \$)	28,484,485
	Membership support. The highest value of being an NRA member is gun safety and training, including regular reinforcement of these lessons by keeping engaged with the community of outdoor lovers and safe and responsible shooting enthusiasts. NRA member communications give NRA members unrivaled content delivered through a growing multimedia platform, with real time, daily, weekly, and monthly updates, and the most authoritative coverage from subject matter experts. The NRA publishes four NRA Official Journals for NRA members, other magazines, and specialty digital channels targeted to specific populations such as NRA Freestyle, NRA Women, and NRA Life of Duty, all part of NRA News. There may be no other brand in America with a stronger suite of original programming aimed at educating, motivating, and entertaining audiences of all ages than the NRA. The NRA does not wait for someone else to tell the stories of law-abiding gun owners. Firearms safety is the cornerstone of everything the NRA does for members.					














4c	(Code)	(Expenses \$)	24,851,934	including grants of \$	(Revenue \$)	
	Legislative programs. The NRA Institute for Legislative Action was created in 1975 to advocate on behalf of safe and responsible gun owners. As the foremost protector and defender of the Second Amendment, the NRA promotes firearms safety, advocates against efforts to erode gun rights and freedoms, fights for initiatives aimed at reducing violent crime, and promotes hunters rights and conservation efforts. NRA members recognize the vital importance of NRAs true grassroots work to preserve the Second Amendment for future generations of shooters and outdoor sportsmen and sportswomen. This legion of engaged and motivated members is the reason for the NRAs strength. NRAs legislative issues involve firearms and ammunition regulation, recreational shooting on public lands, gun registries, range preservation, veterans protection, international gun control threats, open and conceal carry laws, wildlife conservation, free speech, and a host of related matters. Please visit NRAILA.org for the most current research and information.					

**4d** Other program services (Describe in Schedule O )

(Expenses \$)	127,938,859	including grants of \$	(Revenue \$)	166,319,549
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**4e** Total program service expenses ▶ 233,661,300

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>	No
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  . . . . .	<b>2</b> Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  . . . . .	<b>3</b> Yes	
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>4</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  . . . . .	<b>5</b> Yes	
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	<b>6</b>	No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	<b>7</b>	No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  . . . . .	<b>8</b> Yes	
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	<b>9</b>	No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  . . . . .	<b>10</b> Yes	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  . . . . .	<b>11a</b> Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .	<b>11b</b>	No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .	<b>11c</b>	No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .	<b>11d</b>	No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  . . . . .	<b>11e</b> Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  . . . . .	<b>11f</b> Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  . . . . .	<b>12a</b> Yes	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  . . . . .	<b>12b</b> Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . . 	<b>14b</b> Yes	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>	No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>	No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . . 	<b>17</b> Yes	
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . . 	<b>18</b> Yes	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	<b>19</b>	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	

**Part IV Checklist of Required Schedules (continued)**

<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	<b>21</b>	Yes	
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	<b>22</b>	Yes	
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	<b>23</b>	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	<b>24a</b>		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>		No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>		No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part III . . . . .	<b>26</b>		No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>		No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
<b>a</b>	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>		No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	Yes	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<b>30</b>		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>		No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	<b>34</b>	Yes	
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	Yes	
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35b</b>	Yes	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>		
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes	

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <b>1a</b> 1,105		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <b>1c</b> Yes		
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <b>2a</b> 852		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). <b>2b</b> Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? <b>3a</b> Yes		
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O. <b>3b</b> Yes		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>4a</b> No		
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <b>5a</b> No		
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <b>5b</b> No		
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? <b>6a</b> Yes		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <b>6b</b> Yes		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year. <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <b>8</b>		
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter		
<b>a</b> Gross income from members or shareholders. <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year. <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O. <b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand. <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? <b>14a</b> No		
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. <b>14b</b>		

**Part VI Governance, Management, and Disclosure**

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

Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	76	
<b>1b</b> Enter the number of voting members included in line 1a, above, who are independent	71	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?		No
<b>6</b> Did the organization have members or stockholders?	Yes	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
<b>7b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	Yes	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		No
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
<b>13</b> Did the organization have a written whistleblower policy?	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy?	Yes	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official	Yes	
<b>b</b> Other officers or key employees of the organization	Yes	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed: AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, IL, KS, KY, LA, MA, MD, ME, MN, MO, MS, NC, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

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

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
 Wilson H Phillips Jr Treasurer Natl 11250 Waples Mill Road Fairfax, VA 220307400 (703) 267-1000

Check if Schedule O contains a response or note to any line in this Part VII ☒

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

[illegible]

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
<b>1b Sub-Total . . . . .</b>										
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>										
<b>d Total (add lines 1b and 1c) . . . . .</b>								10,619,447		538,192

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 101

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

## Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
InfoCision 325 Springside Dr Akron, OH 44333	Membership processing and contribution solicitations	20,308,437
Ackerman McQueen 1601 NW Expressway Oklahoma City, OK 73118	Public relations and advertising	13,807,643
Postmaster 1735 N Lynn St Arlington, VA 22209	Postage shipping	9,625,410
Communications Corp of America 13195 Freedom Way Boston, VA 22713	Fundraising printing mailing	8,685,334
Valtim Inc 1095 Venture Dr Forest, VA 24551	Fulfillment center	8,124,069

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 154

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☒

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b>				
	<b>b</b> Membership dues . . . . . <b>1b</b>				
	<b>c</b> Fundraising events . . . . . <b>1c</b>				
	<b>d</b> Related organizations . . . . . <b>1d</b>	19,068,256			
	<b>e</b> Government grants (contributions) . . . . . <b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . . <b>1f</b>	75,913,776			
	<b>g</b> Noncash contributions included in lines 1a-1f \$ . . . . .	149,995			
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .	94,982,032			
<b>Program Service Revenue</b>	<b>2a</b> Program fees . . . . . <b>2a</b>	14,590,207	14,590,207		
	<b>b</b> Member dues . . . . .	165,664,978	165,664,978		
	<b>c</b> . . . . .				
	<b>d</b> . . . . .				
	<b>e</b> . . . . .				
	<b>f</b> All other program service revenue . . . . .				
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .	180,255,185			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .	1,108,539			1,108,539
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .				
	<b>5</b> Royalties . . . . .	17,820,307			17,820,307
	<b>6a</b> Gross rents . . . . .				
	<b>b</b> Less rental expenses . . . . .				
	<b>c</b> Rental income or (loss) . . . . .				
	<b>d</b> Net rental income or (loss) . . . . .	-694,305			-694,305
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .				
	<b>b</b> Less cost or other basis and sales expenses . . . . .				
	<b>c</b> Gain or (loss) . . . . .				
	<b>d</b> Net gain or (loss) . . . . .	-836,556			-836,556
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 . . . . .				
	<b>b</b> Less direct expenses . . . . .				
	<b>c</b> Net income or (loss) from fundraising events . . . . .	623,375			623,375
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .				
	<b>b</b> Less direct expenses . . . . .				
	<b>c</b> Net income or (loss) from gaming activities . . . . .				
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .				
	<b>b</b> Less cost of goods sold . . . . .				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .	14,311,605	13,268,158	1,023,447	
	<b>Miscellaneous Revenue</b> . . . . . <b>Business Code</b>				
	<b>11a</b> Advertising . . . . .	24,702,441		24,702,441	
<b>b</b> Subscriptions . . . . .	2,220,969	2,220,969			
<b>c</b> Other unrelated business activity . . . . .	1,561,075		1,561,075		
<b>d</b> All other revenue . . . . .	654,571			654,571	
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .	29,139,056				
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .	336,709,238	195,764,312	27,286,963	18,675,931	

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	12,000	12,000		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	79,500	79,500		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
<b>4</b> Benefits paid to or for members . . . . .	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	8,538,155	3,338,969	4,723,603	475,583
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
<b>7</b> Other salaries and wages . . . . .	38,762,627	29,751,362	6,383,787	2,627,478
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	7,397,948	4,712,450	2,168,676	516,822
<b>9</b> Other employee benefits . . . . .	5,304,035	3,892,944	1,040,550	370,541
<b>10</b> Payroll taxes . . . . .	3,405,382	2,499,411	668,071	237,900
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	0			
<b>b</b> Legal . . . . .	4,544,582	4,236,215	308,367	
<b>c</b> Accounting . . . . .	124,970		124,970	
<b>d</b> Lobbying . . . . .	1,144,100	1,144,100		
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	4,997,495			4,997,495
<b>f</b> Investment management fees . . . . .	113,365		113,365	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	0			
<b>12</b> Advertising and promotion . . . . .	36,948,713	30,059,840		6,888,873
<b>13</b> Office expenses . . . . .	7,529,022	4,649,329	2,879,693	
<b>14</b> Information technology . . . . .	10,159,314	5,758,299	4,401,015	
<b>15</b> Royalties . . . . .	0			
<b>16</b> Occupancy . . . . .	1,942,702	857,201	1,085,501	
<b>17</b> Travel . . . . .	7,695,386	5,718,842	1,976,544	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
<b>19</b> Conferences, conventions, and meetings . . . . .	7,625,204	6,129,890	1,495,324	
<b>20</b> Interest . . . . .	1,259,802	818,036	441,766	
<b>21</b> Payments to affiliates . . . . .	0			
<b>22</b> Depreciation, depletion, and amortization . . . . .	3,453,780	2,529,536	924,244	
<b>23</b> Insurance . . . . .	1,188,011	1,188,011		
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
<b>a</b> Additional member communications expenses . . . . .	68,369,024	50,399,454		17,969,570
<b>b</b> Additional training and community service expenses . . . . .	33,302,500	33,302,500		
<b>c</b> Additional printing and publications expenses . . . . .	24,712,927	24,712,927		
<b>d</b> Fulfillment materials . . . . .	9,487,257	8,176,571	134,381	1,176,305
<b>e</b> All other expenses . . . . .	15,436,766	9,693,923	2,983,192	2,759,651
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	303,534,567	233,661,300	31,853,049	38,020,218
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	16,369,381	<b>2</b>	20,168,474
	<b>3</b> Pledges and grants receivable, net . . . . .	2,160,545	<b>3</b>	1,758,682
	<b>4</b> Accounts receivable, net . . . . .	57,547,065	<b>4</b>	64,092,546
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	3,018,999	<b>7</b>	3,004,582
	<b>8</b> Inventories for sale or use . . . . .	15,786,159	<b>8</b>	10,878,594
	<b>9</b> Prepaid expenses and deferred charges . . . . .	4,251,978	<b>9</b>	5,207,830
	<b>10a</b> Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 75,679,606		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 36,792,542	<b>10c</b>	38,887,064
	<b>11</b> Investments—publicly traded securities . . . . .	59,225,582	<b>11</b>	60,176,258
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	3,984,651	<b>12</b>	3,721,861
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	6,723,371	<b>15</b>	6,943,734
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	207,610,450	<b>16</b>	214,839,625	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	78,771,321	<b>17</b>	78,902,081
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	44,691,740	<b>19</b>	26,873,323
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	36,392,583	<b>23</b>	29,417,379
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	5,155,082	<b>25</b>	4,288,700
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	165,010,726	<b>26</b>	139,481,463
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	-1,013,786	<b>27</b>	27,802,714
	<b>28</b> Temporarily restricted net assets . . . . .	7,998,213	<b>28</b>	7,349,401
	<b>29</b> Permanently restricted net assets . . . . .	35,615,297	<b>29</b>	40,206,047
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b> . . . . .	42,599,724	<b>33</b>	75,358,162
	<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	207,610,450	<b>34</b>	214,839,625

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	336,709,238
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	303,534,567
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	33,174,671
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	42,599,724
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-2,173,402
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	1,757,169
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	75,358,162

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

## Additional Data

**Software ID:** 15000290  
**Software Version:** 15.3.0.0  
**EIN:** 53-0116130  
**Name:** National Rifle Association of America

### Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Insitutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Allan D Cors ..... President	20 00 ..... 1 00	X		X				0	0	0
Pete R Brownell ..... First Vice President	10 00 .....	X		X				0	0	0
Richard R Childress ..... Second Vice President	10 00 .....	X		X				0	0	0
Joe M Allbaugh ..... Director	1 00 ..... 1 00	X						0	0	0
William H Allen ..... Director	1 00 .....	X						0	0	0
Thomas P Arvas ..... Director	1 00 ..... 1 00	X						0	0	0
Scott L Bach ..... Director	1 00 .....	X						0	0	0
William A Bachenberg ..... Director	1 00 ..... 1 00	X						0	0	0
F E Bachhuber Jr ..... Director	1 00 .....	X						0	0	0
M Carol Bamberg ..... Director	1 00 ..... 1 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Bob Barr ..... Director	1 00 .....	X						0	0	
Ronnie G Barrett ..... Director	1 00 .....	X						0	0	
Ciel Baudier ..... Director	1 00 .....	X						0	0	
David E Bennett ..... Director	1 00 .....	X						0	0	
J Kenneth Blackwell ..... Director	1 00 .....	X						0	0	
Matt Blunt ..... Director	1 00 .....	X						0	0	
Dan Boren ..... Director	1 00 .....	X						0	0	
Robert K Brown ..... Director	1 00 .....	X						0	0	
David Butz ..... Director	5 00 .....	X						150,000	0	
J William Carter ..... Director	1 00 .....	X						0	0	
	1 00									

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ted W Carter ..... Director	1 00 .....	X						0	0	
Patncia A Clark ..... Director	1 00 .....	X						0	0	
Charles L Cotton ..... Director	1 00 .....	X						0	0	
David G Coy ..... Director	1 00 .....	X						0	0	
Larry E Craig ..... Director	1 00 .....	X						0	0	
John L Cushman ..... Director	1 00 .....	X						0	0	
William H Dailey ..... Director	1 00 ..... 2 00	X						0	0	
Joseph P DeBergalis Jr ..... Director	1 00 .....	X						0	0	
R Lee Emney ..... Director	1 00 .....	X						0	0	
Edie P Fleeman ..... Director	1 00 .....	X						0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Joel Friedman ..... Director	1 00 .....	X						0	0	
Sandra S Froman ..... Director	10 00 .....	X						45,180	0	
James S Gilmore III ..... Director	1 00 .....	X						0	0	
Marion P Hammer ..... Director	5 00 .....	X						172,000	0	
Mana Heil ..... Director	1 00 .....	X						0	0	
Graham Hill ..... Director	1 00 .....	X						0	0	
Steve Hornady ..... Director	1 00 .....	X						0	0	
Susan Howard ..... Director	1 00 .....	X						0	0	
Roy Innis ..... Director	1 00 .....	X						0	0	
H Joaquin Jackson ..... Director	1 00 .....	X						0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Curtis S Jenkins ..... Director	1 00 .....	X						0	0	
David A Keene ..... Director	1 00 .....	X						0	0	
Tom King ..... Director	1 00 .....	X						0	0	
Timothy Knight starting April 13 20 ..... Director	1 00 .....	X						0	0	
Herbert A Lanford Jr ..... Director	1 00 .....	X						0	0	
Karl A Malone ..... Director	1 00 .....	X						0	0	
Sean Maloney starting April 13 2015 ..... Director	1 00 .....	X						0	0	
Carolyn D Meadows ..... Director	1 00 .....	X						0	0	
John F Milus through April 13 2015 ..... Director	1 00 .....	X						0	0	
Bill Miller ..... Director	1 00 .....	X						0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Owen Buz Mills ..... Director	1 00 .....	X						0	0	
Grover G Norquist ..... Director	1 00 .....	X						0	0	
Oliver L North ..... Director	5 00 .....	X						0	0	
Robert Nosler ..... Director	1 00 .....	X						0	0	
Johnny Nugent ..... Director	1 00 .....	X						0	0	
Ted Nugent ..... Director	1 00 .....	X						0	0	
Lance Olson ..... Director	5 00 .....	X						90,000	0	
Timothy Pawol through April 13 2015 ..... Director	1 00 .....	X						0	0	
James W Porter II ..... Director	1 00 ..... 3 00	X						0	0	
Josh Powell ..... Director	1 00 .....	X						0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Peter J Pritz ..... Director	1 00 .....	X						0	0	
Todd J Rathner ..... Director	1 00 .....	X						0	0	
Wayne Anthony Ross ..... Director	1 00 .....	X						0	0	
Carl T Rowan Jr ..... Director	1 00 .....	X						0	0	
Don Saba ..... Director	1 00 .....	X						0	0	
Robert E Sanders ..... Director	1 00 .....	X						0	0	
William H Satterfield ..... Director	1 00 .....	X						0	0	
Mercedes Schlapp starting April 13 ..... Director	1 00 .....	X						60,000	0	
Ronald L Schmeits ..... Director	1 00 .....	X						0	0	
Steven C Schreiner ..... Director	1 00 .....	X						0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Tom Selleck ..... Director	1 00 .....	X						0	0	
John C Sigler ..... Director	1 00 .....	X						0	0	
Lerby Sisco ..... Director	2 00 .....	X						0	0	
Dwight D Van Horn ..... Director	1 00 .....	X						840	0	
Linda L Walker ..... Director	1 00 .....	X						0	0	
Howard J Walter ..... Director	1 00 .....	X						0	0	
J D Williams through April 13 2015 ..... Director	1 00 .....	X						0	0	
Robert J Wos ..... Director	1 00 .....	X						0	0	
Donald E Young ..... Director	1 00 .....	X						0	0	
Wayne LaPierre ..... CEO and Executive Vice President	60 00 ..... 1 00			X				5,051,249	0	59,730

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Chns W Cox ..... Executive Director, NRAILA	58 00 ..... 1 00			X				1,345,407	0	105,431
Robert K Weaver ..... Executive Director, General Operations	50 00 .....			X				535,042	0	63,611
Wilson H Phillips Jr ..... Treasurer	47 00 ..... 4 00			X				549,269	0	41,931
John C Frazer ..... Secretary and General Counsel	50 00 .....			X				272,576	0	55,871
Douglas Hamlin ..... Executive Director, Publications	50 00 .....					X		572,723	0	61,221
Michael Marcellin ..... Managing Director, Affinity and Licensing	40 00 .....					X		556,196	0	51,771
Tyler Schropp ..... Executive Director, Advancement	50 00 ..... 5 00					X		519,180	0	61,121
David Lehman ..... Deputy Executive Director, NRAILA	50 00 ..... 1 00					X		401,170	0	23,021
James Baker ..... Director, NRAILA Federal	50 00 .....					X		298,615	0	14,451

**SCHEDULE C**  
**(Form 990 or**  
**990-EZ)**

Department of the  
Treasury  
Internal Revenue  
Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

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

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

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

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

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

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ 4,892,637
- 3 Volunteer hours 79,400

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ 62,435
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ 62,435
- 4 Did the filing organization file Form 1120-POL for this year? ☒ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1) Republican Governors Association	1747 Pennsylvania Ave NW Ste 250 Washington, DC 20006	11-3655877	192,650	
Republican State Leadership (2) Committee	1201 F St NW Ste 675 Washington, DC 20004	05-0532524	145,000	
Republican Attorneys General (3) Association	1747 Pennsylvania Ave NW Ste 800 Washington, DC 20006	46-4501717	103,860	
NRA Political Victory Fund (see (4) Parts I-A and IV)	11250 Waples Mill Road Fairfax, VA 22030	52-1083020		
5				
6				

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b>	Other exempt purpose expenditures														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

☐ Yes ☐ No

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1j below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

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

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
I-A 1	The NRA engaged in activities in support of its mission, which includes protecting and defending the Constitution of the United States, especially with reference to the inalienable right of the individual American citizen guaranteed by such Constitution to acquire, possess, collect, exhibit, transport, carry, transfer ownership of, and enjoy the right to use arms, in order that the people may always be in a position to exercise their legitimate individual rights of self-preservation and defense of family, person, and property. In pursuit of the goals of the association, the NRA spent a small percentage of funds directly and indirectly on political activities, which were not the primary activities of the organization. In 2015, the NRA paid 4,892,637 fundraising and administrative expenses for the separate segregated fund, NRA Political Victory Fund, as allowed by law. Such expenses included fundraising postage and fundraising labor as well as other costs such as lockbox fees, as allowed by law. Support for fundraising and administrative expenses of a separate segregated fund is industry standard for nonprofit organizations like the NRA, as allowed by law. The NRA is organized primarily to promote social welfare and engages in political activities on behalf of or in opposition to candidates for public office, as allowed by law. By any measure, the percentage of funds spent by the NRA on political activities is small in comparison to the budget devoted to the primary activities of the organization. For instance, the NRA's direct and indirect political campaign activities were less than 2% of the NRA's total expenses in 2015, as applied to total expenses reported on Form 990, Part IX, line 25. Readers are reminded that the NRA's Form 990 reports only on the NRA itself and not on the separate segregated fund. The separate segregated fund is a separate entity for tax purposes. The NRA does not contribute funds from its treasury to this entity nor does the NRA receive contributions from members earmarked for this entity.
I-C 4	This informational note regards the NRA's taxes. The NRA separately files Form 1120-POL, which is not subject to public disclosure. The following information about taxes paid with Forms 1120-POL is shared here on a voluntary basis as a service for readers. 527f proxy tax is paid on the lesser of net investment income or certain political expenditures as defined by the federal tax code, such as when certain political communications expressly advocate the election or defeat of a candidate and are made by the NRA itself rather than by the NRA's separate segregated fund. The amount of 527f proxy tax paid with 2015 Form 1120-POL was 21,817. Historically, the amount of 527f proxy tax paid with 2014 Form 1120-POL was 1,662,307; no amount of 527f proxy tax was required to be paid for the year 2013 and the amount of 527f proxy tax paid with 2012 Form 1120-POL was 613,671. Additional informational notes regarding the NRA's taxes are shared on Schedule D regarding state and local taxes and Schedule O regarding unrelated business income taxes. The NRA chooses to share all of this extra information about the NRA's taxes, above and beyond 990 instructions or regulatory requirements, in order to demonstrate in good faith that the organization is a taxpayer in good standing. As another polite reminder to readers, Form 990 information is not necessarily expected to tie to Federal Election Commission FEC reporting due to different definitions and exclusions in the different regulatory regimes. Further, readers are reminded that the NRA's Form 990 reports only on the NRA itself and not on the separate segregated fund, pursuant to the instructions and regulatory requirements.
I-C 5	Payments and in-kind contributions made by the NRA to the Republican Governors Association, Republican State Leadership Committee, and Republican Attorneys General Association were not used for federal electioneering communications.
I-C 5	The NRA Political Victory Fund, an independent political action committee PAC of the NRA, directly received contributions during the year in the amount of 9,743,849. All contributions to the PAC were directly received from contributors. The NRA did not take possession of any contributions, nor did it or was it required to deliver or transfer those funds to the PAC. Although the NRA provided fundraising and administrative support to the NRA Political Victory Fund as detailed above in line 1, reflecting industry standard and as allowed by law, the NRA did not contribute its own funds to the NRA Political Victory Fund for the purposes of candidate or campaign contributions. The NRA has elected, for full transparency, to list the NRA PVF in the line 5 table to show these facts.

**SCHEDULE D**  
(Form 990)

Department of the  
Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \_\_\_\_\_

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

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

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**  
(continued)**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)**a** ☒ Public exhibition**d** ☒ Loan or exchange programs**b** ☒ Scholarly research**e** ☐ Other**c** ☒ Preservation for future generations**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?☒ Yes ☐ No**Part IV Escrow and Custodial Arrangements.**

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

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII and complete the following table**c** Beginning balance**d** Additions during the year**e** Distributions during the year**f** Ending balance

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	16,738,628	15,706,221	12,587,566	10,738,148	9,711,011
<b>b</b> Contributions	1,988,178	1,346,379	2,818,471	1,554,967	1,546,181
<b>c</b> Net investment earnings, gains, and losses	-266,970	366,395	794,093	775,895	-112,646
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	772,538	642,077	461,526	442,581	378,110
<b>f</b> Administrative expenses	29,798	38,290	32,383	38,863	26,268
<b>g</b> End of year balance	17,657,590	16,738,628	15,706,221	12,587,566	10,738,148

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:**a** Board designated or quasi-endowment ☐**b** Permanent endowment ☐ 100.000 %**c** Temporarily restricted endowment ☐

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

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:**(i)** unrelated organizations**(ii)** related organizations

	Yes	No
<b>3a(i)</b>		No
<b>3a(ii)</b>	Yes	
<b>3b</b>	Yes	

**b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?**4** Describe in Part XIII the intended uses of the organization's endowment funds**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	Accumulated (c) depreciation	(d) Book value
<b>1a</b> Land		5,380,792		5,380,792
<b>b</b> Buildings		53,469,880	26,724,040	27,213,753
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		16,828,934	13,047,783	6,292,519
<b>e</b> Other				

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) 38,887,064

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) Financial derivatives and other financial products		
(B) Closely-held equity interests		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

<b>Part VIII</b>	<b>Investments—Program Related.</b> Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.
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[illegible]**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.[illegible]

**Part X** **Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
	Federal income taxes	
	Federal income taxes	
	Derivative instrument market valuation	3,014,520
	Capital lease arrangement	986,128
	Accrued sales and use taxes	259,220
	Coupon liability	28,832
	<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)</b>	<b>4,288,700</b>

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	345,392,822
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-2,173,402
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	1,757,169
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-416,233
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	345,809,055
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	-9,099,817
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-9,099,817
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	336,709,238

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	312,634,384
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	9,179,317
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	9,179,317
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	303,455,067
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	79,500
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	79,500
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	303,534,567

**Part XIII Supplemental Information**

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

Return Reference	Explanation
III 4	This response describes the museum collections which are held by the NRAs related organizations and curated by NRA employees. The NRA Museums promote gun collecting and preservation of history through the heritage of firearms. The NRA Museums include the National Firearms Museum in Fairfax, Virginia the Frank Brownell Museum of the Southwest in Raton, New Mexico and the NRA National Sporting Arms Museum at Bass Pro Shops in Springfield, Missouri. To make the NRA Museums the finest possible resources for the public, the NRA and its affiliated charities rely on generous supporters to build the exhibition and research collections through contributions of historically significant firearms. As individuals grow older and make plans for their loved ones and special treasures, all firearms owners must eventually answer the question, What will happen to my guns when I am gone. For many NRA members and other supporters, their answer is the NRA. Please visit <a href="http://NRAmuseums.org">NRAmuseums.org</a> for exciting current information on the museum galleries, and please visit <a href="http://NRAgive.com">NRAgive.com</a> to consider your legacy of supporting the liberties that built this country.

**Part XIII Supplemental Information (continued)**

Return Reference	Explanation
V 4	This response describes the intended uses of the organizations endowment funds. The endowment funds of the NRA benefit a diverse range of philanthropic interests, including training in marksmanship, national shooting championships, womens leadership, hunters leadership, recreational shooting, law enforcement, NRA Museums, and the National Endowment for the Protection of the Second Amendment.
X 12	This informational note provides context for the derivative financial instrument disclosed as a liability. Interest rate swaps are entered into to manage interest rate risks associated with the NRAs borrowing, and interest rate swaps are accounted for in accordance with FASB ASC 815. The NRAs interest rate swap is recorded in the balance sheet at fair value with fair value changes recorded as unrealized gain on derivative instrument.
X 14	This informational note regards the NRAs taxes. The NRA is a substantial taxpayer and remains in good standing with the tax authorities. For instance, in 2015, the NRA paid over 3,700,000 in state and local taxes, including sales and use taxes, real estate and personal property taxes, amusement taxes, and state unemployment taxes. The liability shown on Schedule D, Part X of 259,220 for accrued sales and use taxes relates to timing and is a small fraction of taxes paid during the year. Additional informational notes regarding the NRAs taxes are shared on Schedule C regarding proxy taxes and Schedule O regarding unrelated business income taxes. The NRA chooses to share all of this extra information about the NRAs total taxes, above and beyond 990 instructions and regulatory requirements, in order to demonstrate in good faith that the organization is a taxpayer in good standing.
X 2	This response provides the text of the footnote to the organizations financial statements in accordance with FASB ASC 740. Management evaluated the NRAs tax positions and concluded that the NRA had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. Generally, the NRA is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2012, which is the standard statute of limitations lookback period.
XI 2d	This response explains 1,757,169 in the reconciliation of revenue from the audited financial statements to the revenue as stated on 990. The figure includes 1,041,579 agency transactions between the NRA and NRA Foundation and 715,590 unrealized gain on derivative instrument. The agency transactions figure of 1,041,579 includes endowment contributions and endowment earnings designated by NRA Foundation donors for eligible NRA programs. An informational note describing the purpose of the derivative instrument is included with Schedule D, Part X, line 12.
XI 4b	This response explains 9,099,817 in the reconciliation of revenue from the audited financial statements to the revenue as stated on 990. The figure includes 7,133,931 cost of goods sold, 2,045,386 rental expense, less 79,500 offset, which were reported as expenses on the audited financial statements.
XII 2d	This response explains 9,179,317 in the reconciliation of expenses from the audited financial statements to the expenses as stated on 990. The figure includes 7,133,931 cost of goods sold and 2,045,386 rental expense, which are reported on Form 990, Part VIII revenue statement.
XII 4b	This response explains 79,500 in the reconciliation of expenses from the audited financial statements to the expenses as stated on 990. The figure is the amount of interest on endowment grants.

SCHEDULE F  
(Form 990)

## Statement of Activities Outside the United States

OMB No 1545-0047

2015

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I** General Information on Activities Outside the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Central America and the Caribbean			Investments		4,801,000
(2)					
(3)					
(4)					
(5)					
<b>3a</b> Sub-total					4,801,000
<b>b</b> Total from continuation sheets to Part I					
<b>c Totals</b> (add lines 3a and 3b)					4,801,000

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

Cat No 50082W

Schedule F (Form 990) 2015

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
( 1 )									
( 2 )									
( 3 )									
( 4 )									

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

3 Enter total number of other organizations or entities . . . . . ▶

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

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

**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* ☐ Yes ☒ No

**Part V Supplemental Information**

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

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Part I Line 31d	The NRAs offshore investments follow industry standard best practices in risk management for or national nonprofit institutional investors. Alternative investments reduce overall portfolio risk by reducing volatility and improving diversification. The NRA maintains several investment accounts that are multi-strategy funds of funds. Income from passive investments, when appropriately structured, is excluded from unrelated business income by law. This type of investment posture is commonly accepted in the U.S. exempt organization industry.

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
Part I Line 31f	100 of the amount is the total book value of investments for that region

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |   |   |
|---|---|
| <b>a</b> <input checked="" type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input checked="" type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input checked="" type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations                     |   |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Allegiance 11250 Waples Mill Rd Fairfax, VA 22030	Paid solicitor		No	24,512,268	480,000	24,032,268
2 InfoCision 325 Springside Dr Akron, OH 44333	Paid solicitor		No	9,220,052	4,517,495	4,702,557
3 CWH Services DBA Cars With Heart 14185 Dallas Pkwy Dallas, TX 75254	Paid solicitor		No			
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> ▶				33,732,320	4,997,495	28,734,825

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

**Part II Fundraising Events.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 NRA-ILA EVENT (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
<b>Revenue</b>				
1 Gross receipts . . . . .	823,987			823,987
2 Less: Contributions . . . . .				
3 Gross income (line 1 minus line 2) . . . . .	823,987			823,987
<b>Direct Expenses</b>				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .				
6 Rent/facility costs . . . . .				
7 Food and beverages . . . . .				
8 Entertainment . . . . .				
9 Other direct expenses . . . . .	200,612			200,612
10 Direct expense summary: Add lines 4 through 9 in column (d) . . . . . ▶				200,612
11 Net income summary: Subtract line 10 from line 3, column (d) . . . . . ▶				623,375

**Part III Gaming.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
<b>Revenue</b>				
1 Gross revenue . . . . .				
<b>Direct Expenses</b>				
2 Cash prizes . . . . .				
3 Noncash prizes . . . . .				
4 Rent/facility costs . . . . .				
5 Other direct expenses . . . . .				
6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary: Add lines 2 through 5 in column (d) . . . . . ▶				
8 Net gaming income summary: Subtract line 7 from line 1, column (d) . . . . . ▶				

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
Part I Line 2b-3	Cars With Heart is listed for informational purposes and for consistency, because it was registered and disclosed as an authorized vendor during the year 2015



**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) NRA Jeanne E. Bray Memorial Scholarship Awards Program	24	79,500			

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

Return Reference	Explanation
Part I Line 2	The National Foundation for Women Legislators partners with the National Rifle Association for the annual NFWL/NRA Bill of Rights Essay Scholarship Contest for female high school juniors and seniors. The NRA actively assists National Foundation of Women Legislators in the selection and administration of NFWL scholarships for college. NFWL scholarship applications are assessed on the elements of historical research, insight and perspective, demonstrated understanding of the American Constitution, inspirational quality, and meaningful personal connection.
Part III Line 1	The NRA Jeanne E. Bray Memorial Scholarship Awards Program is named in honor and recognition of the groundbreaking police officer Jeanne E. Bray, a shooting champion and past member of the NRA Board of Directors. Jeanne E. Bray was the first female detective on a burglary squad, which has evolved into today's modern SWAT. She was the first female police officer to earn the NRA Police Marksmanship Distinguished Bar, and she won the National Women's Police Pistol Combat Championship five times from 1962 to 1967. The program offers scholarships of up to 2,500 per semester, up to 5,000 per year for a maximum of four years, to dependent children of any public law enforcement officer killed in the line of duty who was an NRA member at the time of death, and to dependent children of any current or retired law enforcement officers who are living and have current NRA membership. The membership restriction is permitted by law because the NRA Jeanne E. Bray Memorial Scholarship Awards Program is a 501(c)(4) program.

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No 1545-0047

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2015**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input type="checkbox"/> Travel for companions                                | <input type="checkbox"/> Payments for business use of personal residence          |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account                       | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)          |

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

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

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations                | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

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

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

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

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

If "Yes," on line 5a or 5b, describe in Part III.

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

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

If "Yes," on line 6a or 6b, describe in Part III.

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

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

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

Yes No

1b Yes

2 Yes

4a No

4b Yes

4c No

5a No

5b No

6a No

6b No

7 No

8 No

9

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	Base (i) compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Schedule J (Form 990) 2015

**Part III Supplemental Information**

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

Return Reference	Explanation
Part I Line 1a	Charter travel was used on occasions when travel logistics precluded other available options. Travel was properly excluded from taxable compensation. Certain compensation elements were grossed up. All tax gross ups were properly included in taxable compensation. Clubs were only used for business purposes. Clubs were properly excluded from taxable compensation.
Part I Line 4b	The NRA takes a full transparency posture for executive compensation. This comment provides context for the 457b and 457f plans and explains the two 457f payouts that occurred during 2015. The NRA has an executive 457b deferred compensation retirement plan for the benefit of certain employees. It is employee funded, not employer funded. The NRA also has a nonqualified 457f supplemental income retirement plan for the benefit of certain executives. The NRA decides the benefit amount and timeframe for vesting of each participant. Service costs included in deferred compensation are actuarially determined under FASB ASC 715. The 457f plan is designed to supplement the current tax qualified defined benefit pension plan where current limitations on benefits and employer contributions may be inadequate, and an employer-sponsored supplemental income plan can best provide these select employees with the appropriate amount of income continuation in the specific desired circumstances. During 2015, Chris W. Cox vested in 457f plan participation after reaching a scheduled milestone and received a taxable payout of \$85,298. Mr. Cox's payment was his first payment from the 457f deferred compensation plan, and it occurred after 20 years of continuous service to the organization. During 2015, the chief executive Wayne LaPierre vested in 457f plan participation after reaching a scheduled milestone and received a taxable payout of \$3,767,345. Mr. LaPierre's one-time payment was his first and will be his only payout from the 457f deferred compensation plan, and it occurred after 36 years of continuous service to the organization, which has included 25 years as the NRA's top executive. The taxable 457f payouts have been properly included as taxable compensation and reported in Schedule J, Part II, Column Biii, and in Form 990, Part VII, Column D.
Part II	Column Biii: Other reportable compensation in taxable wages includes 457b, fringe auto, group life insurance benefits, and 457f payout if applicable. Column C represents benefits that will not be paid until the future and includes the employer paid portions of the NRA defined benefit pension plan, 401k plan, and 457f plan if applicable. The NRA takes a full transparency posture for executive compensation.

Schedule J (Form 990) 2015

# Additional Data

Software ID: 15000290  
Software Version: 15.3.0.0  
EIN: 53-0116130  
Name: National Rifle Association of America

## Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Wayne LaPierre CEO and Executive Vice President	(i)	1,090,515	150,000	3,810,734	19,605	40,131	5,110,985	465,734
	(ii)							
1 Chris W Cox Executive Director, NRAILA	(i)	653,101	85,000	607,306	52,165	53,270	1,450,842	178,548
	(ii)							
2 Robert K Weaver Executive Director, General Operations	(i)	441,124	90,000	3,918	19,605	44,008	598,655	
	(ii)							
3 Wilson H Phillips Jr Treasurer	(i)	423,048	94,265	31,956	19,610	22,328	591,207	
	(ii)							
4 John C Frazer Secretary and General Counsel	(i)	264,879		7,697	15,208	40,662	328,446	
	(ii)							
5 Douglas Hamlin Executive Director, Publications	(i)	473,015	75,000	24,708	15,900	45,325	633,948	
	(ii)							
6 Michael Marcelin Managing Director, Affinity and Licensing	(i)	149,591	384,033	22,572	19,610	32,163	607,969	
	(ii)							
7 Tyler Schropp Executive Director, Advancement	(i)	390,302	125,000	3,878	15,892	45,230	580,302	
	(ii)							
8 David Lehman Deputy Executive Director, NRAILA	(i)	339,600	50,000	11,570	19,610	3,411	424,191	
	(ii)							
9 James Baker Director, NRAILA Federal	(i)	293,942		4,673		14,459	313,074	
	(ii)							
10 Manon P Hammer Director	(i)	172,000					172,000	
	(ii)							

**SCHEDULE M**  
**(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2015**

**Open to Public Inspection**

Department of the  
Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	2	149,995	Sales of comparable items
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .

	Yes	No
30a		No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31	Yes	
----	-----	--

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

32a	Yes	
-----	-----	--

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

**Part II Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Part I Line 32	On occasion and as appropriate, securities and other donated liquid or illiquid assets can be converted into cash by the outside third party specialists that partner with the NRA to fulfill the philanthropic intentions of the donors

Schedule M (Form 990) (2015)

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493314006026

OMB No 1545-0047

**SCHEDULE O**  
**(Form 990 or**  
**990-EZ)**

Department of the  
Treasury  
Internal Revenue  
Service

**Supplemental Information to Form 990 or 990-EZ**

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

► Attach to Form 990 or 990-EZ.

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

**2015**

**Open to Public  
Inspection**

Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 127,938,859, Grants and allocations 0, Revenue 166,319,549 This note provides further information on Part III Program Service Accomplishments NRA program services are centered on the NRA's core mission of firearms safety, education, and training In addition to the activities already described, other key gun safety and related programs too numerous to detail include NRA's Refuse To Be a Victim, Eddie Eagle, NRA Museums, NRA Advancement, NRA Country, Great American Outdoor Show, NRA Annual Meetings and Exhibits, and much more All 990 readers are encouraged to refer to NRA org, NRApublications org, NRAILA org, NRAnews com, and NRAgive com for appealing and inspirational opportunities to continue to engage with the NRA on the core mission of gun safety NRA members and other law ful gun ow ners proudly preserve the Second Amendment as Americas first freedom

Return Reference	Explanation
Form 990, Part I, Line 1	<p>The NRA is a 501c4 membership association with four 501c3 public charities and a Section 527 political action committee, which is a separate segregated fund. The four charities affiliated with the NRA are NRA Civil Rights Defense Fund, NRA Foundation Inc, NRA Freedom Action Foundation, and NRA Special Contribution Fund DBA NRA Whittington Center. The political action committee is the NRA Political Victory Fund. See Schedule R, Part II. During 2015, NRA annual membership dues were 35 with promotional discounts to 25. In late 2015, the NRA announced a dues increase from 35 to 40 which would take effect in early 2016, representing the first NRA dues increase in more than twenty years. Individuals who would like to reduce the volume of solicitations they receive from the NRA can contact NRA Member Services and request to be placed on the Do Not Promote list. This simple step will significantly reduce the amount of contact received from the NRA without affecting magazine service, Board of Directors ballot, membership renewal, or other vital mail.</p>

Return Reference	Explanation
Form 990, Part I, Line 7	<p>This informational note regards the NRAs unrelated business income. Form 990 page 1 shows gross unrelated business revenue on line 7a and net unrelated business taxable income on line 7b. The NRA did not owe unrelated business income tax for the year 2015 due to the application of net operating loss carryforwards, as allowed by law. The main sources of the NRAs unrelated business income, as shown on 990 Part VIII, Column C, are certain merchandise sales from the e-commerce platforms, advertising, and other activities not related to the NRAs tax exempt purposes within the NRA Official Journals, NRA digital online channels, and NRA television programs. Additional informational notes regarding the NRAs taxes are shared on Schedule C regarding proxy taxes and Schedule D regarding state and local taxes. The NRA chooses to share all of this extra information about the NRAs total taxes, above and beyond 990 instructions and regulatory requirements, in order to demonstrate in good faith that the organization is a taxpayer in good standing.</p>

Return Reference	Explanation
Form 990, Part I, Line 8	This informational note regards the NRA's contribution revenue. The vast majority of contributions to the NRA comes from millions of small individual donors. Gifts from companies and executives in the firearms, hunting, and shooting sports industries typically comprise less than 5% of the NRA's contribution revenue every year, as applied to contribution revenue reported on Form 990, Part VIII, line 1.

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	The National Rifle Association is a membership association that represents only individual citizens. Membership dues are properly reported on Form 990, Part VIII, line 2 pursuant to the instructions for such reporting.

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7a	NRA members elect all 76 members of the NRA Board of Directors. 75 directors are elected for staggered three year terms, and the 76th director is elected for a one year term on the occasion of each NRA Annual Meeting of Members.

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7b	Certain Board of Directors decisions are subject to membership approval per NRA Bylaws and New York not for profit corporate law

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	Form 990 is review ed by the external auditing firm, presented to the NRA Board of Directors Audit Committee, and made available to the full NRA Board of Directors, before it is filed w ith the IRS

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	The organization takes conflicts of interest very seriously and utilizes a statement of corporate ethics. To monitor and enforce corporate filings, annual filings must be provided to the Office of the Secretary and General Counsel and reviewed regularly and consistently.

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15	Compensation of the NRA's top management officials is established by methods including independent compensation consultants, compensation surveys and studies, and comparability data. In addition, under the NRA Bylaws, compensation of certain elected officers including the Executive Vice President must be approved by the Board of Directors, based on recommendations by the compensation committee. All decisions are properly documented.

Return Reference	Explanation
Form 990, Part VI, Section C, Line 18	Readers are politely reminded the NRA was founded 145 years ago, in 1871. The NRA's 1944 determination letter from the Internal Revenue Service is available on <a href="http://Guidestar.org">Guidestar.org</a> and can also be requested directly from the NRA as required by law. Forms 990 can be requested directly from the NRA as required by law.

Return Reference	Explanation
Form 990, Part VI, Section C, Line 19	NRA Bylaw s, audited consolidated financial statements of the NRA and affiliates, and annual reports are available upon request for the same period of disclosure as set forth in Section 6104d The NRA does not make internal operating policies available to the general public

Return Reference	Explanation
Form 990, Part VII, Section A, Line 1	This informational note regards service on the NRA Board of Directors, which is not compensated Board members who received Forms 1099 were compensated for other professional services they performed for the organization, not for their voluntary Board service

Return Reference	Explanation
Form 990, Part VIII, Line 2b	This informational note regards the reporting of member dues on Form 990. Line 1b of the revenue statement is properly left blank. Pursuant to 990 form instructions, membership dues that are not contributions because they compare reasonably with available benefits are reported on line 2. Thus, all NRA member dues are properly shown on the 990 revenue statement as program service revenue on line 2, other than NRA Life-plus contributions which are properly counted as contribution revenue in line 1f of the 990 revenue statement.

Return Reference	Explanation
Form 990, Part IX, Line 11	This informational note regards the NRAs payment of fees for outside professional services as stated on line 11 of the 990 expense statement. Line 11b reports legal fees paid to outside attorneys, such as for Second Amendment case work and related litigation at the federal and state levels. Line 11c reports accounting fees paid to the outside CPA firm that provides the NRAs auditing and tax services. Line 11d reports lobbying expenses paid to external registered lobbyists. Line 11e reports fundraising costs paid to the authorized vendors listed on Schedule G. Line 11f reports investment management fees paid to investment advisors that manage the NRAs portfolios. Professional services performed by NRA employees in house counsel, in house accountants, in house lobbyists, in house fundraisers, and in house investment managers, respectively are properly reported on lines 5-7 of the expense statement, as required by 990 form instructions.

Return Reference	Explanation
Form 990, Part IX, Line 24e	This response explains 15,436,766 of other expenses stated on line 24e of the 990, Part IX expense statement. This figure includes 8,452,633 other legislative not lobbying program services, 4,420,028 banking fees, 1,640,069 membership fulfillment items, 466,016 FASB ASC 715 pension accounting valuation adjustment, and 458,020 compensation of former officers.

Return Reference	Explanation
Form 990, Part XI, Line 9	This response explains 1,757,169 of other changes in the net assets reconciliation schedule. The figure includes 1,041,579 agency transactions between the NRA and NRA Foundation and 715,590 unrealized gain on derivative instrument. The agency transactions figure of 1,041,579 includes endowment contributions and endowment earnings designated by NRA Foundation donors for eligible NRA programs. Readers may refer to Schedule D for an informational note on the derivative instrument.

**SCHEDULE R  
(Form 990)****Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2015****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Name of the organization  
National Rifle Association of America

Employer identification number

53-0116130

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) NRA FOUNDATION INC 11250 WAPLES MILL RD  FAIRFAX, VA 22030 52-1710886	CHARITABLE	DC	501c3	LINE 7	NRA	Yes	
(2) NRA SPECIAL CONTRIBUTION FUND PO BOX 700  RATON, NM 87740 23-7367534	CHARITABLE	NM	501c3	LINE 7	NRA	Yes	
(3) NRA CIVIL RIGHTS DEFENSE FUND 11250 WAPLES MILL RD  FAIRFAX, VA 22030 52-1136665	CHARITABLE	NY	501c3	LINE 7	NRA	Yes	
(4) NRA FREEDOM ACTION FOUNDATION 11250 WAPLES MILL RD  FAIRFAX, VA 22030 26-1277941	CHARITABLE	VA	501c3	LINE 7	NRA	Yes	
(5) NRA POLITICAL VICTORY FUND 11250 WAPLES MILL RD  FAIRFAX, VA 22030 52-1083029	PAC/SSF	VA	527		NRA		No

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

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

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

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

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .	<b>1a</b> Yes	
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	No
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b> Yes	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b> Yes	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b> Yes	
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b> Yes	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b> Yes	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

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

[illegible]

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
Part II	The NRA is a 501c4 membership association with four 501c3 public charities and a Section 527 political action committee PAC, which is a separate segregated fund. The four charities affiliated with the NRA are NRA Civil Rights Defense Fund, NRA Foundation Inc, NRA Freedom Action Foundation, and NRA Special Contribution Fund DBA Whittington Center. The PAC is the NRA Political Victory Fund. NRA PVF is a separate unincorporated PAC of the NRA. In the event that any funds are received by the NRA and earmarked to the PAC, the NRA has systems in place to ensure any such receipts are promptly and immediately deposited into the separate segregated funds accounts. The NRA did not take possession of any earmarked PAC contributions from its members; all contributions to the PAC were directly received by the PAC from contributors. Therefore, there were no reportable transactions between the NRA and the PAC for the purposes of any Part V, line 2 disclosures.
Part V Line 1c	This informational note regards qualified charitable grantmaking. All grants made by NRA Foundation and NRA Civil Rights Defense Fund to the NRA are subject to stringent review processes requiring that the grants be made and used only for qualified charitable purpose programs. The NRA is required to provide an accounting to the charities as documentation that proceeds were used by the NRA for the qualified charitable purposes as set forth in the grant documents.

Schedule R (Form 990) 2015

## Additional Data

**Software ID:** 15000290  
**Software Version:** 15.3.0.0  
**EIN:** 53-0116130  
**Name:** National Rifle Association of America

### Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1) NRA FOUNDATION INC	a	180,000	CASH VALUE
(1) NRA FOUNDATION INC	c	18,985,029	CASH VALUE
(2) NRA FOUNDATION INC	o	4,554,288	CASH VALUE
(3) NRA FOUNDATION INC	q	1,102,826	CASH VALUE
(4) NRA CIVIL RIGHTS DEFENSE FUND	c	83,227	CASH VALUE
(5) NRA CIVIL RIGHTS DEFENSE FUND	q	68,361	CASH VALUE
(6) NRA SPECIAL CONTRIBUTION FUND	a	120,000	CASH VALUE
(7) NRA SPECIAL CONTRIBUTION FUND	q	1,548,258	CASH VALUE

**APPELLANTS REQUEST FOR JUDICIAL NOTICE;  
DECLARATION OF ANNA M. BARVIR IN SUPPORT;  
[PROPOSED] ORDER TAKING JUDICIAL NOTICE**

Good cause appearing, IT IS HEREBY ORDERED that Plaintiffs-Appellants' Motion Requesting Judicial Notice is GRANTED.

IT IS ORDERED that this Court shall take judicial notice of the following:

- A. Tentative Ruling, *Parker v. State of California*, Case No. 10CECG 02116, filed September 13, 2017;
- B. Order After Hearing, *Parker v. State of California*, Case No. 10CECG 02116, filed November 29, 2017.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Presiding Judge

<b>PROOF OF ELECTRONIC SERVICE (Court of Appeal)</b>	
<b>Notice: This form may be used to provide proof that a document has been served in a proceeding in the Court of Appeal. Please read <i>Information Sheet for Proof of Service (Court of Appeal)</i> (form APP-009-INFO) before completing this form.</b>	
Case Name: Parker, et al. v. State of California, et al. Court of Appeal Case Number: F064510 Superior Court Case Number: 10-CECG-02116	

1. At the time of service I was at least 18 years of age.
2. a. My ☐ residence ☒ business address is (specify):  
180 E. Ocean Blvd., Suite 200, Long Beach, CA 90802
- b. My electronic service address is (specify): ccastron@michellawyers.com
3. I electronically served the following documents (exact titles):  
Appellants' Request for Judicial Notice
4. I electronically served the documents listed in 3. as follows:
  - a. Name of person served: George Waters  
On behalf of (name or names of parties represented, if person served is an attorney):  
State of California, Xavier Becerra, and the California Department of Justice
  - b. Electronic service address of person served: george.waters@doj.ca.gov
  - c. On (date): December 18, 2017
- ☐ The documents listed in 3. were served electronically on the persons and in the manner described in an attachment (write "APP-009E, Item 4" at the top of the page).

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: December 18, 2017

Christina Castron  
(TYPE OR PRINT NAME OF PERSON COMPLETING THIS FORM)

  
(SIGNATURE OF PERSON COMPLETING THIS FORM)

<b>PROOF OF SERVICE (Court of Appeal)</b> <input checked="" type="checkbox"/> Mail <input type="checkbox"/> Personal Service	
<b>Notice: This form may be used to provide proof that a document has been served in a proceeding in the Court of Appeal. Please read <i>Information Sheet for Proof of Service (Court of Appeal)</i> (form APP-009-INFO) before completing this form. Do not use this form for proof of electronic service. See form APP-009E.</b>	
Case Name: Parker, et al. v. The State of California, et al. Court of Appeal Case Number: F064510 Superior Court Case Number: 10-CECG-02116	

1. At the time of service I was at least 18 years of age and **not a party to this legal action.**
  2. My ☐ residence ☒ business address is (*specify*):  
180 E. Ocean Blvd., Suite 200, Long Beach, CA 90802
  3. I mailed or personally delivered a copy of the following document as indicated below (*fill in the name of the document you mailed or delivered and complete either a or b*):  
Appellants' Request for Judicial Notice
    - a. ☒ **Mail.** I mailed a copy of the document identified above as follows:
      - (1) I enclosed a copy of the document identified above in an envelope or envelopes **and**
        - (a) ☒ **deposited** the sealed envelope(s) with the U.S. Postal Service, with the postage fully prepaid.
        - (b) ☐ **placed** the envelope(s) for collection and mailing on the date and at the place shown in items below, following our ordinary business practices. I am readily familiar with this business's practice of collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the U.S. Postal Service, in a sealed envelope(s) with postage fully prepaid.
      - (2) Date mailed: December 18, 2017
      - (3) The envelope was or envelopes were addressed as follows:
        - (a) Person served:
          - (i) Name: Superior Court of California, County of Fresno, Attn.: Hon. Jeffrev Y. Hamilton, Jr.
          - (ii) Address:  
1100 Van Ness Ave., Dept. 402  
Fresno, CA 93724-0002
        - (b) Person served:
          - (i) Name:
          - (ii) Address:
        - (c) Person served:
          - (i) Name:
          - (ii) Address:
- ☐ Additional persons served are listed on the attached page (*write "APP-009, Item 3a" at the top of the page*).
- (4) I am a resident of or employed in the county where the mailing occurred. The document was mailed from (city and state):

Case Name: Parker, et al. v. The State of California, et al.	Court of Appeal Case Number: F064510 Superior Court Case Number: 10-CECG-02116
---	---

3. b. ☐ **Personal delivery.** I personally delivered a copy of the document identified above as follows:

(1) Person served:

(a) Name:

(b) Address where delivered:

(c) Date delivered:

(d) Time delivered:

(2) Person served:

(a) Name:

(b) Address where delivered:

(c) Date delivered:

(d) Time delivered:

(3) Person served:

(a) Name:

(b) Address where delivered:

(c) Date delivered:

(d) Time delivered:

☐ Names and addresses of additional persons served and delivery dates and times are listed on the attached page (*write "APP-009, Item 3b" at the top of the page*).

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: December 18, 2017

Christina Castron

(TYPE OR PRINT NAME OF PERSON COMPLETING THIS FORM)

  
 (SIGNATURE OF PERSON COMPLETING THIS FORM)