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6

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2/7/2018 3:40 PM  
FRESNO COUNTY SUPERIOR COURT  
By: I. Herrera, Deputy

7  
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.  
20

Case No. 10CECG02116

**DECLARATION OF MATTHEW D.  
CUBEIRO IN SUPPORT OF MOTION  
FOR ATTORNEYS' FEES ON APPEAL**

Judge: Jeffrey Y. Hamilton  
Dept.: 402  
Date: February 8, 2018  
Time: 3:00 p.m.

Action Filed: June 17, 2010

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# **EXHIBIT D**

# PUBLIC DISCLOSURE COPY

Form **990**

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.

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

**A** For the 2016 calendar year, or tax year beginning , and ending

**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 ZIP code  
**Fairfax VA 22030-7400**  
 Foreign country name Foreign province/state/county Foreign postal code

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

**E** Telephone number  
**703-267-1000**

**G** Gross receipts \$ **415,313,072**

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

**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)

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

**J** Website: **www.nra.org**

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

**L** Year of formation: **1871** **M** State of legal domicile: **NY**

### Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: and advocacy on behalf of safe and responsible gun owners			Firearms safety, education, and training		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.					
	3	Number of voting members of the governing body (Part VI, line 1a) . . . . . 3 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 2016 (Part V, line 2a) . . . . . 5 912					
	6	Total number of volunteers (estimate if necessary) . . . . . 6 150,000					
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12 . . . . . 7a				28,247,360
7b		Net unrelated business taxable income from Form 990-T, line 34 . . . . . 7b				-6,264,790	
Expenses	8	Contributions and grants (Part VIII, line 1h) . . . . .				Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g) . . . . .				94,982,032	124,433,466
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .				180,255,185	181,265,880
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .				271,983	-8,728
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .				61,200,038	61,199,085
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .				336,709,238	366,889,703
	14	Benefits paid to or for members (Part IX, column (A), line 4) . . . . .				91,500	85,500
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .				0	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .				63,408,147	68,330,881
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 33,646,495				4,997,495	8,410,603
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .				235,037,425	335,910,456
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .				303,534,567	412,737,440
	19	Revenue less expenses. Subtract line 18 from line 12 . . . . .				33,174,671	-45,847,737
	20	Total assets (Part X, line 16) . . . . .				Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26) . . . . .				214,839,625	217,136,587
	22	Net assets or fund balances. Subtract line 21 from line 20 . . . . .				139,481,463	181,021,897

### 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 **Wilson H. Phillips Jr.** Date **9/18/2017**  
 Type or print name and title **Treasurer and Chief Financial Officer**

**Paid Preparer Use Only**

Print/Type preparer's name **James P. Sweeney** Preparer's signature **James P. Sweeney** Date **9/18/2017** Check ☐ self-employed PTIN **P01263012**  
 Firm's name ▶ **RSM US LLP** Firm's EIN ▶ **41-1944416**  
 Firm's address ▶ **1861 International Dr Ste 400, McLean, VA 22102** Phone no. **703-338-6400**

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

For Paperwork Reduction Act Notice, see the separate instructions.



**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> 0			
	<b>b</b> Membership dues . . . . .	<b>1b</b> 0			
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 0			
	<b>d</b> Related organizations . . . . .	<b>1d</b> 19,432,689			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b> 0			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 105,000,777			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	94,442			
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .	124,433,466			
<b>Program Service Revenue</b>	<b>2a</b> Program fees . . . . .	17,747,919	17,747,919		
	<b>b</b> Member dues . . . . .	163,517,961	163,517,961		
	<b>c</b> . . . . .	0			
	<b>d</b> . . . . .	0			
	<b>e</b> . . . . .	0			
	<b>f</b> All other program service revenue . . . . .	0			
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .	181,265,880			
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .	1,022,199			1,022,199
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .	0				
<b>5</b> Royalties . . . . .	16,659,707			16,659,707	
<b>Other Revenue</b>	<b>6a</b> Gross rents . . . . .	(I) Real 1,433,726	(II) Personal		
	<b>b</b> Less: rental expenses . . . . .	2,247,330			
	<b>c</b> Rental income or (loss) . . . . .	-813,604	0		
	<b>d</b> Net rental income or (loss) . . . . .	-813,604			-813,604
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(I) Securities 38,503,808	(II) Other 0		
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	39,534,735	0		
	<b>c</b> Gain or (loss) . . . . .	-1,030,927	0		
	<b>d</b> Net gain or (loss) . . . . .	-1,030,927			-1,030,927
	<b>8a</b> Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	a 1,051,839			
	<b>b</b> Less: direct expenses . . . . .	b 178,132			
	<b>c</b> Net income or (loss) from fundraising events . . . . .	873,707			873,707
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	a 0			
<b>b</b> Less: direct expenses . . . . .	b 0				
<b>c</b> Net income or (loss) from gaming activities . . . . .	0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a 20,635,586				
<b>b</b> Less: cost of goods sold . . . . .	b 6,463,172				
<b>c</b> Net income or (loss) from sales of inventory . . . . .	14,172,414	13,217,173	955,241		
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
<b>11a</b> Advertising . . . . .	541800	26,052,569		26,052,569	
<b>b</b> Subscriptions . . . . .	541800	2,162,267	2,162,267		
<b>c</b> Other unrelated business activity . . . . .	900004	1,239,550		1,239,550	
<b>d</b> All other revenue . . . . .		852,475		852,475	
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .	30,306,861				
<b>12</b> <b>Total revenue.</b> See instructions . . . . .	366,889,703	196,645,320	28,247,360	17,563,557	

Name of the organization

National Rifle Association of America

Employer identification number

53-0116130

channels, and NRA television programs. Additional informational notes regarding the NRA's

taxes are shared on Schedule C regarding 527(f) proxy taxes and Schedule D regarding state and

local taxes. The NRA chooses to share this extra information about the NRA's taxes, above and

beyond requirements, in order to demonstrate in good faith that the organization is a taxpayer

in good standing.

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.

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.

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 Annual Meeting of Members.

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.

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.

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.

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

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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 February 7, 2018, I served the foregoing document(s) described as:

**DECLARATION OF MATTHEW D. CUBEIRO IN SUPPORT OF 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 February 7, 2018, at Long Beach, California

  
LAURA PALMERIN