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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2005

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2005 calendar year, or tax year beginning 01-01-2005 and ending 12-31-2005

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization: NATIONAL RIFLE ASSOCIATION OF AMERICA. Address: 11250 WAPLES MILL ROAD, FAIRFAX, VA 220307400

D Employer identification number: 53-0116130

E Telephone number

F Accounting method: Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? No

H(b) If "Yes" enter number of affiliates

H(c) Are all affiliates included? No

H(d) Is this a separate return filed by an organization covered by a group ruling? No

I Group Exemption Number

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Web site: www.nra.org

J Organization type: 501(c)(4)

K Check here if the organization's gross receipts are normally not more than \$25,000

L Gross receipts: 233,293,538

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions (1), Program service revenue (2), Membership dues (3), Interest on savings (4), Dividends (5), Gross rents (6a-6c), Other investment income (7), Gross amount from sales of assets (8a-8d), Special events (9a-9c), Gross sales of inventory (10a-10c), Other revenue (11), Total revenue (12), Program services (13), Management and general (14), Fundraising (15), Payments to affiliates (16), Total expenses (17), Excess or deficit (18), Net assets at beginning (19), Other changes (20), Net assets at end (21).

**Part II Statement of Functional Expenses**

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22</b>	Grants and allocations (attach schedule) <input checked="" type="checkbox"/> (cash \$ <u>452,000</u> noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22</b> 452,000	452,000		
<b>23</b>	Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b>	Benefits paid to or for members (attach schedule)	<b>24</b>			
<b>25</b>	Compensation of officers, directors, etc . . . . .	<b>25</b> 2,491,471	1,135,103	1,169,777	186,591
<b>26</b>	Other salaries and wages . . . . .	<b>26</b> 27,949,778	18,205,112	7,325,270	2,419,396
<b>27</b>	Pension plan contributions . . . . .	<b>27</b> 3,564,512	1,967,080	1,315,064	282,368
<b>28</b>	Other employee benefits . . . . .	<b>28</b> 4,068,525	2,428,462	1,317,768	322,295
<b>29</b>	Payroll taxes . . . . .	<b>29</b> 2,357,829	1,407,365	763,685	186,779
<b>30</b>	Professional fundraising fees . . . . .	<b>30</b>			
<b>31</b>	Accounting fees . . . . .	<b>31</b> 181,428		181,428	
<b>32</b>	Legal fees . . . . .	<b>32</b> 871,688	489,257	382,431	
<b>33</b>	Supplies . . . . .	<b>33</b> 949,439	706,886	242,553	
<b>34</b>	Telephone . . . . .	<b>34</b> 557,571	311,795	245,776	
<b>35</b>	Postage and shipping . . . . .	<b>35</b> 676,146	541,784	134,362	
<b>36</b>	Occupancy . . . . .	<b>36</b> 2,541,306	1,816,835	724,471	
<b>37</b>	Equipment rental and maintenance . . . . .	<b>37</b>			
<b>38</b>	Printing and publications . . . . .	<b>38</b> 24,083,201	24,083,201		
<b>39</b>	Travel . . . . .	<b>39</b> 4,119,898	3,180,967	938,931	
<b>40</b>	Conferences, conventions, and meetings . . . . .	<b>40</b> 4,697,869		4,697,869	
<b>41</b>	Interest . . . . .	<b>41</b> 1,428,901	1,143,146	285,755	
<b>42</b>	Depreciation, depletion, etc (attach schedule) <input checked="" type="checkbox"/>	<b>42</b> 4,472,908	4,016,719	456,189	
<b>43</b>	Other expenses not covered above (itemize)				
<b>a</b>	See Additional Data Table	<b>43a</b>			
<b>b</b>		<b>43b</b>			
<b>c</b>		<b>43c</b>			
<b>d</b>		<b>43d</b>			
<b>e</b>		<b>43e</b>			
<b>f</b>		<b>43f</b>			
<b>g</b>		<b>43g</b>			
<b>44</b>	<b>Total functional expenses.</b> Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<b>44</b> 178,245,629	130,538,394	28,686,015	19,021,220

**Joint Costs.** Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_









**Part III Statement of Program Service Accomplishments** (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<p>What is the organization's primary exempt purpose? <b>▶ TO PROTECT AND DEFEND THE CONSTITUTION OF THE UNITED STATES, TO PROMOTE PUBLIC SAFETY, LAW AND ORDER, AND THE NATIONAL DEFENSE, TO TRAIN MEMBERS OF LAW ENFORCEMENT AGENCIES, TO FOSTER AND PROMOTE THE SHOOTING SPORTS, TO PROMOTE HUNTER SAFETY, AND TO PROMOTE AND DEFEND HUNTING AS A SHOOTING SPORT AND A VIABLE AND NECESSARY METHOD OF FOSTERING THE PROPAGATION, GROWTH, CONSERVATION AND WISE USE OF RENEWABLE NATURAL RESOURCES</b></p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p align="center"><b>Program Service Expenses</b></p> <p>(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</p>
<p><b>a</b> See Additional Data Table</p> <p>_____</p> <p>_____</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>b</b></p> <p>_____</p> <p>_____</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>c</b></p> <p>_____</p> <p>_____</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>d</b></p> <p>_____</p> <p>_____</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>e</b> Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . <input type="checkbox"/></p>	<p align="right">130,538,394</p>

**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		<b>(A)</b>		<b>(B)</b>	
		Beginning of year		End of year	
Assets	<b>45</b> Cash—non-interest-bearing . . . . .		<b>45</b>		
	<b>46</b> Savings and temporary cash investments . . . . .	8,619,210	<b>46</b>	14,259,586	
	<b>47a</b> Accounts receivable . . . . .	<b>47a</b> 42,079,218			
	<b>b</b> Less allowance for doubtful accounts . . . . .	<b>47b</b> 3,821,222	37,122,981	<b>47c</b>	38,257,996
	<b>48a</b> Pledges receivable . . . . .	<b>48a</b>			
	<b>b</b> Less allowance for doubtful accounts . . . . .	<b>48b</b>		<b>48c</b>	
	<b>49</b> Grants receivable . . . . .			<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .			<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .	<b>51a</b> 7,935,983			
	<b>b</b> Less allowance for doubtful accounts . . . . .	<b>51b</b> 3,450,000	5,690,568	<b>51c</b> 	4,485,983
	<b>52</b> Inventories for sale or use . . . . .		7,335,835	<b>52</b>	6,944,361
	<b>53</b> Prepaid expenses and deferred charges . . . . .		4,508,726	<b>53</b>	2,863,873
	<b>54</b> Investments—securities (attach schedule) . . . . .	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	41,562,657	<b>54</b> 	33,201,502
	<b>55a</b> Investments—land, buildings, and equipment basis . . . . .	<b>55a</b>			
	<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	<b>55b</b>		<b>55c</b>	
<b>56</b> Investments—other (attach schedule) . . . . .			<b>56</b>		
<b>57a</b> Land, buildings, and equipment basis . . . . .	<b>57a</b> 57,876,733				
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	<b>57b</b> 20,815,533	37,781,822	<b>57c</b> 	37,061,200	
<b>58</b> Other assets (describe  _____)		36,067,889	<b>58</b> 	31,757,988	
<b>59 Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .		178,689,688	<b>59</b>	168,832,489	
Liabilities	<b>60</b> Accounts payable and accrued expenses . . . . .		25,553,773	<b>60</b>	27,241,492
	<b>61</b> Grants payable . . . . .			<b>61</b>	
	<b>62</b> Deferred revenue . . . . .		219,984,729	<b>62</b>	215,394,773
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .			<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .			<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		33,450,094	<b>64b</b> 	41,954,850
	<b>65</b> Other liabilities (describe  _____)		5,082,484	<b>65</b> 	5,148,073
<b>66 Total liabilities</b> Add lines 60 through 65 . . . . .		284,071,080	<b>66</b>	289,739,188	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	<b>67</b> Unrestricted . . . . .		-118,054,914	<b>67</b>	-134,707,974
	<b>68</b> Temporarily restricted . . . . .		2,773,592	<b>68</b>	2,248,229
	<b>69</b> Permanently restricted . . . . .		9,899,930	<b>69</b>	11,553,046
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74				
	<b>70</b> Capital stock, trust principal, or current funds . . . . .			<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .			<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>72</b>	
	<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) <b>must</b> equal line 19, column (B) <b>must</b> equal line 21) . . . . .		105,381,392	<b>73</b>	-120,906,699
	<b>74 Total liabilities and net assets / fund balances</b> Add lines 66 and 73 . . . . .		178,689,688	<b>74</b>	168,832,489

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>a</b>	170,372,426
<b>b</b>	Amounts included on line <b>a</b> but not on line 12		
<b>1</b>	Net unrealized gains on investments . . . . .	<b>b1</b>	
<b>2</b>	Donated services and use of facilities . . . . .	<b>b2</b>	
<b>3</b>	Recoveries of prior year grants . . . . .	<b>b3</b>	
<b>4</b>	Other (specify) <input type="checkbox"/> _____	<b>b4</b>	1,383,922
	Add lines <b>b1</b> through <b>b4</b> . . . . .	<b>b</b>	1,383,922
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .	<b>c</b>	168,988,504
<b>d</b>	Amounts included on line 12, but not on line <b>a</b>		
<b>1</b>	Investment expenses not included on line 6b . . . . .	<b>d1</b>	
<b>2</b>	Other (specify) <input type="checkbox"/> _____	<b>d2</b>	-4,939,825
	Add lines <b>d1</b> and <b>d2</b> . . . . .	<b>d</b>	1,383,922
<b>e</b>	<b>Total revenue</b> (line 12) Add lines <b>c</b> and <b>d</b> . . . . .	<b>e</b>	164,048,679

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements . . . . .	<b>a</b>	182,227,488
<b>b</b>	Amounts included on line <b>a</b> but not on line 17		
<b>1</b>	Donated services and use of facilities . . . . .	<b>b1</b>	
<b>2</b>	Prior year adjustments reported on line 20 . . . . .	<b>b2</b>	
<b>3</b>	Losses reported on line 20 . . . . .	<b>b3</b>	
<b>4</b>	Other (specify) <input type="checkbox"/> _____	<b>b4</b>	4,015,859
	Add lines <b>b1</b> through <b>b4</b> . . . . .	<b>b</b>	4,015,859
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .	<b>c</b>	178,211,629
<b>d</b>	Amounts included on line 17, but not on line <b>a</b> :		
<b>1</b>	Investment expenses not included on line 6b . . . . .	<b>d1</b>	
<b>2</b>	Other (specify) <input type="checkbox"/> _____	<b>d2</b>	34,000
	Add lines <b>d1</b> and <b>d2</b> . . . . .	<b>d</b>	34,000
<b>e</b>	<b>Total expenses</b> (line 17) Add lines <b>c</b> and <b>d</b> . . . . .	<b>e</b>	178,245,629

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
WAYNE LAPIERRE 11250 WAPLES MILL RD FAIRFAX, VA 22030	EXEC VICE PRESIDENT 040 00	672,539	277,148	3,423
CHRIS W COX 11250 WAPLES MILL RD FAIRFAX, VA 22030	EXEC DIRECTOR, ILA 040 00	420,566	126,617	684
WILSON H PHILLIPS JR 11250 WAPLES MILL RD FAIRFAX, VA 22030	TREASURER 040 00	411,451	104,232	4,570
CRAIG D SANDLER 11250 WAPLES MILL RD FAIRFAX, VA 22030	EXEC DIRECTOR, GO 040 00	420,512	106,944	
KAYNE B ROBINSON 11250 WAPLES MILL RD FAIRFAX, VA 22030	EXEC DIRECTOR, GO 040 00	216,856	12,618	1,104
EDWARD J LAND JR 11250 WAPLES MILL RD FAIRFAX, VA 22030	SECRETARY 040 00	349,547	107,112	
SANDRA S FROMAN 11250 WAPLES MILL RD FAIRFAX, VA 22030	PRESIDENT 020 00	0		
JOHN C SIGLER 11250 WAPLES MILL RD FAIRFAX, VA 22030	1ST VICE PRESIDENT 020 00	0		
RONALD L SCHMEITS 11250 WAPLES MILL RD FAIRFAX, VA 22030	2ND VICE PRESIDENT 020 00	0		
AS ATTACHED 11250 WAPLES MILL RD FAIRFAX, VA 22030	DIRECTORS 000 00	0		

<b>Part V-A Current Officers, Directors, Trustees, and Key Employees</b> <i>(continued)</i>	Yes	No
<b>75a</b> Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . <u>76</u>		
<b>b</b> Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) .	<b>75b</b>	No
<b>c</b> Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? <b>Note.</b> Related organizations include section 509(a)(3) supporting organizations If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization	<b>75c</b>	No
<b>d</b> Does the organization have a written conflict of interest policy? . . . . .	<b>75d</b>	Yes

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
MARION P HAMMER 11250 WAPLES MILL RD FAIRFAX, VA 22030	0	72,000	0	
JAMES JAY BAKER 5009 ALLAN RD BETHESDA, MD 20816	0	240,000	0	

<b>Part VI Other Information</b> <i>(See the instructions.)</i>	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	No
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes	<b>77</b>	No
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>78a</b>	Yes
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>78b</b>	Yes
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	<b>79</b>	No
<b>80a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization? . . . . .	<b>80a</b>	Yes
<b>b</b> If "Yes," enter the name of the organization <b>5 OTHER ORGANIZATIONS AS FOLLOWS 501(c)(3) THE NRA FOUNDATION INC NRA SPECI</b> _____ and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81a</b> Enter direct or indirect political expenditures (See line 81 instructions) . . . . . <b>81a</b> _____		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>81b</b>	Yes

**Part VI Other Information** (continued)

	Yes	No
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<b>82a</b> Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	<b>82a</b>		No
<b>b</b> If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) . . . . .	<b>82b</b>		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	Yes	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	<b>83b</b>	Yes	
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	<b>84a</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>84b</b>	Yes	
<b>85 501(c)(4), (5), or (6) organizations. a</b> Were substantially all dues nondeductible by members? . . . . .	<b>85a</b>	Yes	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . . If "Yes," was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year . . . . .	<b>85b</b>		No
<b>c</b> Dues assessments, and similar amounts from members . . . . .	<b>85c</b>		
<b>d</b> Section 162(e) lobbying and political expenditures . . . . .	<b>85d</b>		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . .	<b>85e</b>		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . .	<b>85f</b>		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	<b>85g</b>		No
<b>h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	<b>85h</b>		No
<b>86 501(c)(7) orgs.</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12 . . . . .	<b>86a</b>		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities . . . . .	<b>86b</b>		
<b>87 501(c)(12) orgs.</b> Enter <b>a</b> Gross income from members or shareholders . . . . .	<b>87a</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>87b</b>		
<b>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	<b>88</b>	Yes	
<b>89a 501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____			
<b>b 501(c)(3) and 501(c)(4) orgs.</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . . . .	<b>89b</b>		No
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . <input type="checkbox"/>			
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization . . . . . <input type="checkbox"/>			
<b>90a</b> List the states with which a copy of this return is filed <input type="checkbox"/> NY			
<b>b</b> Number of employees employed in the pay period that includes March 12, 2005 (See instructions) . . . . .	<b>90b</b>		542
<b>91a</b> The books are in care of <input type="checkbox"/> NRA OF AMERICA Telephone no <input type="checkbox"/> (703) 267-1000 11250 WAPLES MILL ROAD Located at <input type="checkbox"/> FAIRFAX, VA ZIP + 4 <input type="checkbox"/> 220307400			
<b>b</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)? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts . . . . .	<b>91b</b>	Yes	No
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____	<b>91c</b>		No
<b>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <input type="checkbox"/>	<b>92</b>		



**Part VII Analysis of Income-Producing Activities** (See the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue					
<b>a</b> Program Fees					4,189,311
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments . . . . .					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments . . . . .					76,043,978
<b>95</b> Interest on savings and temporary cash investments			14	91,917	
<b>96</b> Dividends and interest from securities . . . . .			14	845,139	
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property . . . . .			41	-95,025	
<b>b</b> non debt-financed property . . . . .					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income . . . . .					
<b>100</b> Gain or (loss) from sales of assets other than inventory			18	3,675,643	
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory	454110	-297,116			5,766,598
<b>103</b> Other revenue <b>a</b> Advertising	541800	20,530,933			
<b>b</b> Insurance Admin Fees & Royalty Income			15	9,085,541	
<b>c</b> Subscriptions					627,485
<b>d</b> Cafe Sales			41	447,260	
<b>e</b> Miscellaneous Income					375,398
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .		20,233,817		14,050,475	87,002,770
<b>105 Total</b> (add line 104, columns (B), (D), and (E)) . . . . .					121,287,062

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93	Program fees foster shooting sports train public in marksmanship and safety and promote law and order
94	Member dues support the fight to preserve Americans constitutional right to keep and bear arms
102	Inventories of books lesson plans and how-to brochures promote education safety and training
103	Subscriptions and misc income support safety public affairs community service legislative action and

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
NRA Holdings Company Inc 11250 Waples Mill Road Fairfax, VA22030 02-0558652	0000001 0000	Holding Company	0	0
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**NOTE:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

**Please Sign Here**

Signature of officer: \_\_\_\_\_ Date: 2006-11-13

Wilson H Phillips Jr Treasurer and Chief Financial Officer  
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_

Check if self-employed

Preparer's SSN or PTIN (See Gen Inst W): \_\_\_\_\_

EIN: \_\_\_\_\_

Phone no: \_\_\_\_\_

Form **8275**

(Rev. May 2001)

Department of the Treasury  
Internal Revenue Service

**Disclosure Statement**

**Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions. Attach to your tax return.**

OMB No 1545-0889

Attachment  
Sequence No **92**

Name(s) shown on return

NATIONAL RIFLE ASSOCIATION OF AMERICA

**Identifying number shown on return**

53-0116130

**Part I General Information** (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1			990	103	3,438,157
2					
3					

**Part II Detailed Explanation** (see instructions)

**1** National Rifle Association of America has agreements with institutions to receive royalties in connection with communication with members NRA considers these to be royalties excluded from unrelated business

**2**

**3**

**Part III Information About Pass-Through Entity.** To be completed by partners, shareholders, beneficiaries, or residual interest holders.

**Complete this part only if you are making adequate disclosure for a pass-through item.**

**Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<b>1</b> Name, address, and ZIP code of pass-through entity	<b>2</b> Identifying number of pass-through entity
	<b>3</b> Tax year of pass-through entity to
	<b>4</b> Internal Revenue Service Center where the pass-through entity filed its return

## TY 2005 Cash Grants Paid Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Class of Activity	Recipient's name	Address	Amount	Relationship
Educational, Crime Prevention	Law Enforcement Alliance of America	7700 Leesburg Pike Suite 421 Falls Church, VA 22043	400,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Kristen Nichole Barney Univ of Cal	One Shields Avenue Davis, CA 95616	4,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Seth Bryson Univ of S Carolina	1714 College Street Columbia, SC 29208	2,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Ann Byrns Ozark Christian College	1111 N Main Street Joplin, MO 64801	1,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Michael Richard Bukva Univ of VA	PO Box 400207 Charlottesville, VA 229074207	1,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Stephen Emerson Douthitt Penn State	108 Shields Building University Park, PA 16802	1,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Meghan Dowd Univ of S Carolina	1714 College Street Columbia, SC 29208	4,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	William Doyle Frostburg State Univ	101 Braddock Road Frostburg, MD 215321099	2,000	NONE

<b>Class of Activity</b>	<b>Recipient's name</b>	<b>Address</b>	<b>Amount</b>	<b>Relationship</b>
Jeanne F. Bray Memorial Scholarship Grant	Shallan Marie English Texas AM	Pavilion PO Box 30016 College Station, TX 77842	4,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Melissa Fanning Univ of Arizona	1111 N Cherry Avenue Tucson, AZ 85721	1,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Andrew Fink Hillsdale College	33 East College Street Hillsdale, MI 48197	4,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Rachel Ann LeRette Univ of MN	106 Pleasant Street SE Minneapolis, MN 55455	2,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Michael Mossop Cedarville Univ	251 N Main Street Cedarville, OH 45314	1,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Jesse Shelton Seattle University	901 12th Avenue Seattle, WA 981221090	5,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	Nicole Shelton Pacific University	2043 College Way Forest Grove, OR 97116	1,000	NONE
Jeanne F. Bray Memorial Scholarship Grant	David L Simonds UT San Antonio	6900 N Loop 1604 West San Antonio, TX 78249	1,000	NONE

<b>Class of Activity</b>	<b>Recipient's name</b>	<b>Address</b>	<b>Amount</b>	<b>Relationship</b>
Educational, Scholarships	National Order of Women Legislators	910 16th St NW Suite 100 Washington, DC 20006	18,000	NONE

## TY 2005 Depreciation and Depletion Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Asset	Amount
Depreciation	4,472,908

**TY 2005 Gain/Loss from Sale of Public Securities Schedule**

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

**Gross Sales Price:** 67,946,677

**Basis:** 64,271,034

**Sales Expenses:**

**Total (net):** 3,675,643

**TY 2005 Investments - Securities Schedule****Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA**EIN:** 53-0116130**Software ID:** 05000250**Software Version:** 3.2.27

<b>Description</b>	<b>Book Value</b>	<b>Cost/FMV</b>
Common Stocks	24,844,448	F
U.S. Treasury notes	4,347,406	F
U.S. Government agencies	2,345,154	F
Corporate Bonds	1,664,494	F



## TY 2005 Mortgages and Notes Payable Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

**Total Mortgage Amount:** 46905276

<b>Item No.</b>	1
<b>Lender's Name</b>	Wachovia
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	18500000
<b>Balance Due</b>	14121000
<b>Date of Note</b>	2003-09
<b>Maturity Date</b>	2007-06
<b>Repayment Terms</b>	Monthly
<b>Interest Rate</b>	0000000.0489
<b>Security Provided by Borrower</b>	Certain cash and investments
<b>Purpose of Loan</b>	Operations
<b>Description of Lender Consideration</b>	Cash
<b>Consideration FMV</b>	

<b>Item No.</b>	2
<b>Lender's Name</b>	Wachovia
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	28405276
<b>Balance Due</b>	27833850
<b>Date of Note</b>	2004-10
<b>Maturity Date</b>	2014-10
<b>Repayment Terms</b>	Monthly
<b>Interest Rate</b>	0000000.0618
<b>Security Provided by Borrower</b>	1st deed of trust on HQ, FMV exceeds \$60 million
<b>Purpose of Loan</b>	Building costs
<b>Description of Lender Consideration</b>	Cash
<b>Consideration FMV</b>	

## TY 2005 Other Assets Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Beginning of Year Amount	End of Year Amount
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## TY 2005 Other Changes in Net Assets Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Amount
SFAS 136 Adjustment Agency Transactions	1,383,922
Unrealized Gain (Loss) on Investments, Net	-2,505,594
Unrealized Gain (Loss) on Derivative Instrument	-206,686
Rounding	1

**TY 2005 Other Expenses Included Schedule****Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA**EIN:** 53-0116130**Software ID:** 05000250**Software Version:** 3.2.27

<b>Description</b>	<b>Amount</b>
Cost of Goods Sold	3,054,548
Rental Expense	1,919,277
NRA Holdings Company, Inc. expenses	957,966

**TY 2005 Other Expenses  
Not Included Schedule**

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Amount
Jeanne E. Bray Memorial Scholarship Grants	34,000

## TY 2005 Other Investment Income Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Amount

## TY 2005 Other Liabilities Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Beginning of Year Amount	End of Year Amount
Accrued Taxes	2,875,091	2,875,091
SFAS 133 Derivative Instrument Market Valuation	1,781,113	1,987,799
Insurance Plan Termination Reserve	233,878	100,000
Other Miscellaneous Liabilities	192,402	185,183
READER NOTES: Deferred costs and revenues relate to membership.		
Assets less liabilities, as audited, at 12/31/05: \$66,945,884		
Plus deferred promotion and fulfillment costs: \$27,542,190		
Less deferred revenue: (\$215,394,773)		
Net assets (Deficit) ties to line 73: (\$120,906,699)		

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

## TY 2005 Other Notes/Loans Receivable Long Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
NRA Special Contributions Fund		3,000,000		1975-05	2025-12	Open-Ended	4 00 %	1st Deed of Trust 33,300 acres of land	Mortgage loan to purchase Center land	CASH	
Shooting Range Loans		369,615		1980-10	2016-12	10-Year Loans	7 00 %	Unsecured	Facilitate range improvements	CASH	
Palladium Press LLC		4,847,848		1997-02	2009-02	Monthly Installments	10 00 %	Accounts Receivable, Inventory, Other Assets	Finance sale of former publishing business	CASH	



**TY 2005 Other Revenues Included Schedule**

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Amount
SFAS 136 Adjustment Agency Transactions	1,383,922

**TY 2005 Other Revenues  
Not Included Schedule**

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Description	Amount
Cost of Goods Sold	3,054,548
Rental Expense	1,919,277
Interest on Endowment	34,000

## TY 2005 Sales Of Inventory Schedule

**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA

**EIN:** 53-0116130

**Software ID:** 05000250

**Software Version:** 3.2.27

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
	8,524,030	3,054,548	5,469,482
INVENTORY SALES INCLUDE CATALOG,			
INTERNET AND MUSEUM STORE MERCHANDISE			
SALES.			

**Form 990, Part III - Program Service Accomplishments:**

<p><b>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501 (c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</b></p>	<p><b>Program Service Expenses (Required for 501(c) (3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)</b></p>
<p><b>a</b> MEMBER SERVICES NRA member stewardship serves the general public, including over 80 million gun owners of whom more than 8 million are in member households Membership supports the inalienable Second Amendment rights of the individual American citizen and supports all member relations with regard to proactive communication on firearms safety, per week</p> <p>(Grants and allocations \$ 400,000) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>47,577,956</p>
<p><b>b</b> PUBLICATIONS NRA publishes a variety of periodicals and produces internet, radio and television programs available to NRA members and the general public to support NRA objectives, including firearms safety and education, sportsmanship, law enforcement excellence, hunter training skills development and wildlife conservation NRA publications and productions publications are available on newsstands and by subscription Please see nra.org</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>34,301,610</p>
<p><b>c</b> PUBLIC AFFAIRS The core purposes of public affairs are to build strategic relationships with opinion leaders and to prepare the citizenry for action NRA public affairs serve to inform and inspire the public In 2005, nranews.com was broadcast on the internet and on Sirius satellite radio's Patriot channel for three hours every weekday, bringing thousands of listeners current NRA's web property of sites are visited 15 to 20 million times per year</p> <p>(Grants and allocations \$ 18,000) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>13,213,728</p>
<p><b>d</b> INSTITUTE FOR LEGISLATIVE ACTION NRA-ILA protects and defends the U S constitution, advocates against legislation eroding the Second Amendment, fights for legislative initiatives aimed at reducing violent crime, and promotes hunters' rights and nature conservation Notable 2005 accomplishments included the new reckless-lawsuit preemption law, the most</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>9,059,618</p>
<p><b>e</b> Other program services</p> <p>(Grants and allocations \$ 34,000) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>26,385,482</p>

**Additional Data****Software ID:** 05000250**Software Version:** 3.2.27**EIN:** 53-0116130**Name:** NATIONAL RIFLE ASSOCIATION OF AMERICA**Form 990, Part II, Line 43 - Other expenses not covered above (itemize):**

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		<b>(A) Total</b>	<b>(B) Program services</b>	<b>(C) Management and general</b>	<b>(D) Fundraising</b>
<b>a</b> Member Communications	<b>43a</b>	44,842,587	35,841,692		9,000,895
<b>b</b> Advertising	<b>43b</b>	10,535,418	10,535,418		
<b>c</b> Program Expense	<b>43c</b>	10,249,691	7,124,958	3,124,733	
<b>d</b> Promotion	<b>43d</b>	6,242,953	671,091		5,571,862
<b>e</b> Fulfillment Material	<b>43e</b>	4,949,012	4,607,563	14,907	326,542
<b>f</b> Data Processing	<b>43f</b>	4,424,240	2,235,125	2,189,115	
<b>g</b> Commissions	<b>43g</b>	4,172,580	4,172,580		
<b>h</b> Reserve for Uncollectible Notes Receivable	<b>43h</b>	1,150,000		1,150,000	
<b>i</b> Consulting	<b>43i</b>	1,991,951	1,974,613	17,338	
<b>j</b> Bank Processing and Investment Fees	<b>43j</b>	1,610,538	116,604	1,199,325	294,609
<b>k</b> Office Expense	<b>43k</b>	794,617		794,617	
<b>l</b> Premiums	<b>43l</b>	429,883			429,883
<b>m</b> Bulletins and Newsletter	<b>43m</b>	325,229	325,229		
<b>n</b> PAC Support	<b>43n</b>	304,087	304,087		
<b>o</b> State Assistance	<b>43o</b>	253,061	253,061		
<b>p</b> Round Up Program	<b>43p</b>	202,230	202,230		
<b>q</b> Reporting Services	<b>43q</b>	192,232	192,232		
<b>r</b> Polls	<b>43r</b>	88,573	88,573		
<b>s</b> Miscellaneous Taxes, non-payroll	<b>43s</b>	14,651		14,651	
<b>t</b> Miscellaneous Expenses	<b>43t</b>	7,626	7,626		