

The NRA Foundation, Inc.

Guidelines For Application Submission

The following guidelines govern the award of all State Fund Committee grants made under the auspices of the Friends of NRA program. Please read this entire document prior to completing a grant application. These guidelines supersede all previous rules governing the application for, and award of NRA State Fund Committee grants.

- 1. GENERAL PROVISIONS.** The NRA Foundation, Inc. ("NRA Foundation") was established as a District of Columbia corporation in 1990 and has been recognized by the Internal Revenue Service as a 501(c)(3) tax-exempt organization. Contributions to The NRA Foundation are tax-deductible to the extent allowed by law. Funds raised by The NRA Foundation, and particularly funds raised through *Friends of NRA* events, support a variety of firearms-related public interest projects and activities of organizations. Fifty percent of the net proceeds raised from *Friends of NRA* events in a given state are earmarked by The NRA Foundation to support qualified, eligible charitable projects at the grassroots level in that state. These funds are available to qualifying organizations or groups through NRA Foundation State Fund Committee Grants. Recommendations for funding recipients are made by the State Fund Committee to The NRA Foundation's Board of Trustees for final approval.

Grants are awarded to qualifying projects or activities that promote firearms and hunting safety; enhance the marksmanship skills of those participating in the shooting sports; educate the general public about firearms in their historic, technological, and artistic context; or contribute to the general well being of the public at large. NRA Foundation State Fund Committee (State Fund Committee) grants benefit a variety of constituencies including children, youth, women, individuals with physical disabilities, gun collectors, law enforcement officers, hunters, and competitive teams.

- 2. STATE FUND COMMITTEES.** State Fund Committees shall be made up of qualified individuals appointed by The NRA Foundation from individuals nominated by *Friends of NRA* event committees. State Fund Committee Members are appointed pursuant to, and governed by, Operational Procedures for *Friends of NRA*. One State Fund Committee shall be appointed to represent the interests of each state or region. The committee shall review and recommend for approval (by The NRA Foundation Board of Trustees), projects from groups or organizations in the state/region who have submitted grant applications to The NRA Foundation for funding support from a *Friends of NRA* State Fund.

In reviewing grant applications, State Fund Committees will apply the following criteria and recommend to the Foundation's Board of Trustees only projects conforming to these guidelines. All other applications will be rejected or returned to applicants.

- 3. ELIGIBLE APPLICANTS.** An eligible group is any organization, association or other entity, whether formally incorporated or not, that has, as a minimum, a unique federal employer identification number (EIN) issued by the Internal Revenue Service. Eligible organizations or groups may apply for an NRA Foundation State Fund Committee grant for a qualifying project or activity.

Applicants seeking to qualify for support shall not discriminate against any member, person or other user of its facilities or equipment on the basis of age, race, color, sex or national origin. Applicants are not required to be members of or have association with the NRA to receive funds under this grant program.

Ineligible Applicants: The following organizations are not eligible for grants:

- * Political candidates or organizations
- * Labor organizations
- * State Fund Committees

- * *Friends of NRA* committees
- * Private business/private enterprise
- * Other organizations or groups that have not been assigned federal employer identification number by the Internal Revenue Service. (A signed copy of IRS Form W-9 disclosing this number must be included with all applications.)

4. PROJECTS/ACTIVITIES ELIGIBLE FOR FUNDING. Grant requests must conform to, and foster the purposes set forth in The NRA Foundation's Articles of Incorporation and mission statement. Allowable 501 (c) (3) purposes or categories are limited to projects which are or include: charitable, scientific, testing for public safety, literary, educational, or fostering national or international amateur sports competition (cannot include the provision of athletic facilities or equipment). Each applicant must specify which purpose or category the proposed project furthers. Any applicant which fails to state an allowable 501 (c) (3) purpose will not be considered for funding. These purposes are as follows:

- ▶ To promote, advance and encourage firearms and hunting safety.
- ▶ To educate individuals, including the youth of the United States, with respect to firearms and firearms history and hunting safety and marksmanship, as well as with respect to other subjects that are of importance to the well being of the general public.
- ▶ To conduct research in furtherance of improved firearms safety and marksmanship facilities and techniques.
- ▶ To support activities of the National Rifle Association of America, but only to the extent that such activities are in furtherance of charitable, educational or scientific purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or any similar provision subsequently enacted.
- ▶ To engage in any other activity that is incidental to, connected with, or in advancement of the foregoing purposes and that is within the scope of allowable purposes under 26 U.S.C. 501(c)(3).
- ▶ Law Enforcement Agencies seeking funding in the following areas: Tuition for all NRA training classes; Purchase of Portable Defibrillators for use in patrol cars; Purchase and training of K-9 dogs (to be used for drug detection, bomb detection and search and rescue; Purchase of Individual Body armor; Purchase of "Quic-Clot" (new product for traumatic injury/bleeding - currently in testing phase- recommended for all patrol units); Purchase of Tire spikes - used to stop and puncture tires; Maintenance of, and purchase of Supplies for Police ranges - multi-agency use; Purchase of Individual Traffic safety vests; Purchase of Chemical/biohazard suits; and Purchase of Robots. Other types of projects will be considered on a case by case basis.

****Reminder:** Allowable 501(c)(3) purposes or categories are limited to projects which are or include: *Charitable, Scientific, Testing for public safety, Literary, Educational, or Fostering National or International Amateur Sports Competition (cannot include the provision of athletic facilities or equipment)*. **EACH APPLICATION MUST SPECIFY WHICH PURPOSE OR CATEGORY THE PROPOSED PROJECT FURTHERS.** Any application which fails to state an allowable 501(c)(3) purpose will not be considered for funding.

RESTRICTIONS ON FUNDING. The following activities or projects **are not** eligible for funding:

- Projects that confer a private benefit upon the members of the applying club or group. (Restricted to a particular club or group only).

- Deficit financing. (Payment for something already purchased or reimbursement for an event that has already taken place).
- Projects for commercial ventures. (Private business).
- Projects that require membership in the NRA or in the applying club or group. (**NOTE: Organizations may be private or open only to members, PROVIDED that the project or activity for which funding is sought is open to the public.** Documentation must validate some measurable public benefit to be eligible for funding.
- Applications from organization or groups that have not submitted final reports for previously awarded grants.

****In addition, the following limitations / restrictions apply to grants which are otherwise eligible for funding:***

- **No** funding will be awarded to an applicant for payment of administrative fees, office overhead, or other similar charges.
- The Foundation **does not approve** multi-year funding of projects. Requests must be submitted for consideration each year. If funds are awarded in one year, that does not guarantee funding in subsequent years.
- **Funding cannot be given for competitions requiring NRA or other club or association membership.** In addition, although grants may be sought for the purpose of fostering national or international amateur sports competition, grant awards **cannot** be made for the purpose of providing facilities or equipment to be used in such competitions.

5. COMPLETING THE APPLICATION. All applications for State Fund grants must be submitted on official NRA Foundation Grant Application forms. These application forms are available from your state's NRA Field Representative (who must be contacted for additional state level requirements) or from The NRA Foundation as well as attached to the NRA Foundation web site (www.nrafoundation.org). **All requested information must be provided at the time of application including public use letters for projects involving range improvements, IRS W-9 forms, EIN/TAX ID Number, and a signed consideration agreement.** Please feel free to contact the Grant Manager with questions about qualifying projects (703-267-1131).

For grant applications to be promptly considered by the NRA Foundation, they must be received by the State Fund Committee Secretary prior to the application deadline set for that state. Applications are reviewed and recommended for approval by the State Fund Committee utilizing the guidelines contained herein.

All applications recommended for approval by the State Fund Committee will be transmitted by the State Fund Committee Secretary to **The NRA Foundation, ATTN: Sandy Elkin, Grant Manager, 11250 Waples Mill Road, Fairfax, VA 22030.**

- Prior to transmitting applications to the Foundation, State Fund Committees review **each** application to insure it has been completed properly and that all supporting / required documentation is attached.
- Refer to the **FINAL CHECKLIST** attached to the application form to insure all required documents are included. **Applications which do not contain all required information, forms, attachments or signatures will not be considered for funding.**

6. A SPECIAL NOTE ON APPLICATIONS FROM GUN CLUBS AND RANGES. Applications from sportsman's clubs and ranges will be evaluated and treated in the same manner as applications from any other entities. Proposed projects **must** promote an allowable 501(c)(3) activity as set forth in paragraph 4 above. This is particularly important in light of the very real potential for a determination by the Internal Revenue Service that a private benefit has been conferred upon members of the club or range. Applications from clubs or ranges requesting improvements to ranges must have unassailable documentation that the project will benefit the public at large. **Applications for range or club improvements must contain letters from such organizations as the Boy Scouts, Cub Scouts, 4-H, FFA, law enforcement, ROTC or other military units, recognized charities, or other agencies or groups stating that those agencies or groups regularly use the range or club at no charge for training or educational purposes and that the improvements sought are necessary and required for those agencies or groups to continue to utilize the facilities.** Applicants must provide a minimum of **three (3) such letters** attesting to the public use of the range or facility or the application for funding will be denied. Applicants are encouraged to provide a letter from each such group or organization that uses the facilities.

Applications from clubs or ranges that describe how the project will benefit club members, NRA members, or potential members will be categorically rejected. A statement on an application such as the project will improve the reputation of the club thereby helping to recruit new members is the very essence of conferring a private benefit and, consequently, is strictly prohibited by the Internal Revenue Service.

7. FINAL REVIEW/APPROVAL PROCESS. Once applications have been recommended for approval by the State Fund Committee and transmitted to the NRA Foundation, the following review process will be conducted:

Step 1: Applications undergo a thorough review by the grant manager and/or by legal counsel to assure both applicants and projects are eligible for funding under current IRS rules and regulations. Eligibility determinations made by NRA Foundation attorneys shall be deemed final.

Step 2: If warranted, the applications may be referred for additional review or comment to an appropriate NRA Foundation department.

Step 3: The applicant and State Fund Committee Secretary will be notified upon completion of the NRA Department review if the project does not meet criteria to qualify for funding. State Fund Committee revenue earmarked for such non-qualifying projects will then be credited back to the appropriate state fund and made available to other applicants.

Step 4: Qualifying projects are submitted to The NRA Foundation Board of Trustees for final approval on an ongoing basis. A majority vote is required to approve a grant.

Step 5: Following affirmative vote of the Board of Trustees, the Grant Manager will notify the applicant that the grant has been approved and request a check from the Foundation Treasurer's Office. Applicants will generally receive the check within sixty days of notification that the grant has been recommended for approval by the State Fund Committee. Included with the grant check will be a Final Report form that must be completed and returned to The NRA Foundation (see section 8).

8. POST- DISBURSEMENT REQUIREMENTS. Internal Revenue Service regulations require that The NRA Foundation continue to account for the use of grant monies by the grant recipient. All organizations or groups awarded grants by The NRA Foundation must complete and return, **to the Grant Manager**, a Final Report detailing and accounting for how the grant funds were spent. **Grant funds may only be expended in furtherance of the project documented on the grant application. Final Reports should be as complete as possible and include receipts for items purchased with grant funds. Any unused funds must be returned to the Foundation and may not be retained for further use.**

Failure to submit the Final Report on a timely basis or expending grant funds for purposes other than those for which they were sought will preclude the award of further grants to the grant recipient. **In addition, the NRA Foundation reserves the right to, and will demand return of grant funds which were not spent for the purposes for which the grant was awarded.** Such a demand may include the initiation of legal proceedings, where appropriate, to recover misused funds. Unused grant funds should be returned to the NRA Foundation so that they may be made available to other applicants.

Thank you for your interest in the NRA Foundation's State Fund Committee grant program. Your cooperation and compliance with the above guidelines will help ensure that the grant program is operated in strict compliance with requirements of federal laws governing the operation of charities. Should you have any question regarding this program, please call the NRA Foundation at 1 (703) 267-1131, or write to:

The NRA Foundation, Inc.
ATTN: Grant Manager
11250 Waples Mill Road
Fairfax, VA 22030
1-800-423-6894
www.nrafoundation.org
selkin@nrahq.org

NRA Field Representative for Upstate NY: Jay Rusnock
845-298-7233, jrusnock@nrahq.org