

NATIONAL RIFLE ASSOCIATION *of* AMERICA

Creating a Constitutionally Centered Will

NRA MEMBER PLANNED GIVING GUIDE



NRA
STAND AND FIGHT



Wayne LaPierre
Executive Vice President
National Rifle Association

Dear Fellow NRA Member,

Thank you for your leadership in the fight for freedom and thank you for your interest in supporting NRA by creating a constitutionally-centered will.

This guide is an easy-to-follow reference tool that not only walks you through the steps to create a constitutionally-centered will, but also outlines other giving strategies that will help meet your charitable giving and financial goals.

Everything you need to get started is at your fingertips, from the mission descriptions of NRA endowments to sample bequest language and tax identification numbers. This guide is your roadmap to making an informed and impactful decision.

Thank you again for your steadfast friendship and your commitment to freedom.

Sincerely,

National Rifle Association
Office of Advancement – Planned Giving Department
11250 Waples Mill Road • Fairfax, Virginia 22030
(877) NRA-GIVE (672-4483) • plannedgiving@nrahq.org
www.NRAPlannedGiving.org

How to Include the NRA in Your Estate Plans

Each individual or family situation is unique, and this extends into planning gifts to the National Rifle Association and your other charitable interests. With attention to detail and a thorough review of your financial situation, NRA's Planned Giving team can assist you in identifying the gift vehicle that will complement your unique situation.

Bequests

One of the most popular ways to give, a bequest can be made through gifts of cash, securities, personal property, firearms or real estate.

Life Income Gifts

These gifts provide you lifetime income while also allowing you to support charitable programs. Life income gifts available through The NRA Foundation include charitable gift annuities that feature generous payments for life, and charitable remainder trusts that provide fixed or variable payments you determine. In addition to cash and securities, these gifts can be funded with real estate or firearms.

Retirement Accounts

Properly designated charitable gifts of retirement accounts bypass probate, avoid taxation, and reduce the size of your taxable estate.

Life Insurance Policies

A convenient way to support NRA programs and multiply your ability to give today, a life insurance gift simply allows you to designate the NRA or one of its affiliates as the beneficiary of your policy. Gifts of life insurance are tax-deductible when an NRA 501(c)(3) charity is the irrevocable owner and beneficiary of the policy.

Other Options

Additional giving opportunities include charitable lead trusts. This option allows you to care for your family while also supporting your favorite causes.

Everyone has unique philanthropic goals. As a result, there are many different factors to consider when choosing your personal gift options. The NRA Planned Giving team is pleased to offer complimentary, no-obligation consultations on the numerous ways that you can meet your personal estate and financial planning goals while ensuring our legacy of freedom.

Please call (877) NRA-GIVE (672-4483) or visit www.NRAPlannedGiving.org.



Suggested Bequest Language

Use these two pages as a reference point when you write or update your will, trust, or other estate plans. After reading and completing the first three steps, you will be prepared to meet with an attorney and leave a gift to the NRA.

Step 1: Choose a Beneficiary

Choose from the organizations below to determine a beneficiary. The 501(c)(3) or (c)(4) status can affect the distribution of your assets in relation to estate tax. Contact the NRA Office of Advancement's Gift Planning Department for more information. Be sure to use the full name listed below in all legal documentation.

The Non-charitable 501(c)(4) Association:

National Rifle Association of America

NRA-ILA (Institute for Legislative Action)*

**NRA-ILA is a division of NRA, not a separate organization. However, you can list it as a beneficiary.*

Tax Exempt 501(c)(3) Charities:

The NRA Foundation, Inc.

NRA Special Contribution Fund (NRA Whittington Center)

NRA Civil Rights Defense Fund

NRA Freedom Action Foundation

Step 2: Choose an Endowment (optional)

Endowments are set up to ensure that your investment in freedom is maximized because your gift, otherwise known as the principal, is never spent. Instead, it is professionally invested and a portion of the earnings are spent each year. Listed below are many different endowments, created for the organizations listed above in step 1. In addition, donors can create a named endowment for gifts over \$100,000. Named endowments are sub-classified under our existing endowment categories.

The NRA Foundation, Inc. Endowments

Competitive Shooting and National Championships Endowment

Disabled Shooting Services Endowment

Firearms and Marksmanship Training Endowment

Gun Collecting Endowment

Gunsmith Training Endowment

Handloading Education Endowment

Hunters' Leadership Fund Endowment

Hunting and Wildlife Conservation Endowment

Law Enforcement Training Endowment

National Firearms Museum Endowment

NRA Voice of Freedom Fund Endowment

Range Facilities and Programs Endowment

Scholarships Endowment

The NRA Foundation General Endowment

Women's Leadership Forum Endowment

Women's Programs Endowment

Youth Education Endowment

National Rifle Association Endowments

Hunters' Leadership Fund Endowment (NRA)

Hunters' Leadership Fund Endowment (NRA-ILA)

National Endowment for the Protection of the Second Amendment (NRA-ILA)

NRA Competitive Shooting and National Championships Endowment

NRA General Endowment

NRA Junior Programs Endowment

NRA Law Enforcement Endowment

NRA Marksmanship Training Endowment

NRA Voice of Freedom Endowment

NRA YHEC Endowment

NRA Civil Rights Defense Fund Endowment

NRA Civil Rights Defense Fund Endowment

NRA Special Contribution Fund Endowment

The NRA Whittington Center Endowment

Step 3: Determine Your Type of Gift

The following is suggested language for your advisors to integrate into your will, trust, or other beneficiary designation. The type of gift you would like to make will determine the correct paragraph to choose. For instance, if you know you want to leave a specific amount, choose suggestion "a" for a specific bequest and fill in the blanks. If you want to leave a percentage of your entire estate, choose suggestion "b" for a residuary bequest and fill in the blanks. Suggestion "c" is for non-monetary gifts and you may use it for firearms or other personal property. Use the beneficiary and endowment you chose in steps 1 and 2 to fill in the blanks below.

a) Specific Bequest*

I give, devise and bequeath to the [fill in the beneficiary from step 1], 11250 Waples Mill Road, Fairfax, Virginia 22030, the sum of \$_____ (or here otherwise describe the gift) for its [name the endowment from step 2 or put: general purposes as shall be determined by its Board].

b) Residuary Bequest*

All [or state a _____%] of the rest, residue, and remainder of my property, both real and personal and wheresoever situated, I give, devise and bequeath to the [fill in the beneficiary from step 1], 11250 Waples Mill Road, Fairfax, Virginia 22030, for its [name the endowment from step 2 or put: general purposes as shall be determined by its Board].

c) Gift of Firearms or Other Personal Property*

I give, devise and bequeath to [fill in the beneficiary from step 1], 11250 Waples Mill Road, Fairfax, Virginia 22030, [here describe the gift, for example: coins, property, and/or firearms] for its [name the endowment from step 2 or put: general purposes as shall be determined by its Board].

Step 4: Schedule an Appointment to have Your Will, Trust or Other Plans Updated

Your legal professional may have other preferred text. The suggestions above should be used only as a guide.* In addition, NRA is pleased to offer a no-obligation consultation detailing these opportunities. Please call the NRA Office of Advancement's Planned Giving Department at (877) NRA-GIVE (672-4483) for more information.

Step 5: Notify the NRA

NRA staff will welcome you into Ring of Freedom Heritage Society and thank you for taking this important step. As part of notifying NRA, we encourage you to provide us with a copy of your gift. Donors who choose to provide NRA with a copy of their gift are awarded Ambassador Membership in the Heritage Society and receive a special gift and invitations to members' only events. The privacy and anonymity of our donors is of paramount importance. If you wish for your gift to remain anonymous, please be sure to let us know.

* It is strongly urged that you consult with an attorney in your state of residence to ensure that your ultimate wishes and charitable goals will be realized.

NRA Firearms For Freedom

The NRA frequently receives inquiries about how members can donate a collection of firearms. Common questions include:

- How can I give the NRA my firearms?
- Which NRA programs can benefit?
- What does the NRA do with them?
- Will my firearms be displayed in the National Firearms Museum?



NRA Firearms For Freedom is a unique program that supports the liberties that built this country through gifts of firearms. Donated firearms could be part of your long-term strategic financial plan, or may be auctioned, with proceeds benefiting the NRA program of your choice. World-class auction houses specializing in firearms handle each auction, ensuring all transfers of firearms are handled professionally and with the care and attention they deserve.

Some donated firearms may be suitable for the National Firearms Museum collection – which may qualify as a charitable gift for tax purposes. The Museum has a vast collection and as a result is not able to display all firearms left through NRA members' estate plans. However, prior to auction all firearms are reviewed for possible inclusion in the Museum's displays and reference collection. If you believe you have a unique firearm that you would like the Museum staff to evaluate, contact the NRA Office of Advancement at (877) NRA-GIVE (672-4483), or visit www.nrafff.com.

Sample language to set up a testamentary charitable gift annuity through the sale of your firearms:

I direct that my personal representative transfer all of my firearms and firearm related accessories to be sold at auction through the NRA Firearms for Freedom program with the net sales proceeds to be used to fund a Charitable Gift Annuity through The NRA Foundation, Inc., a 501(c)(3) tax-exempt organization, for the benefit of my wife/family member/friend (*specify and then insert name*). The charitable remainder of the annuity, after the death of my _____, shall be paid to the NRA Foundation, Inc. unrestricted and is to be used for the general purposes as shall be determined by its Board. In the event my _____ fails to survive me, I direct that my personal representative transfer all of my firearms and firearm related accessories to be sold at auction through the NRA Firearms for Freedom Program with the proceeds to benefit the NRA Foundation, a 501(c)(3) tax-exempt organization as an unrestricted bequest.

Why the NRA?

Since its founding in 1871, the National Rifle Association of America has been on the forefront in gun safety education and protecting our constitutional right to keep and bear arms. Safeguarding Freedom is accomplished through more than 170 programs, strategically designed to carry out the mission of the NRA. The NRA's primary purpose is to protect and defend the Constitution of the United States of America, particularly the political, civil, and inalienable rights of the American people to keep and bear arms.

NRA

It is the generous support of modern day patriots that ensures the future growth of these programs and strengthens our heritage, values and freedom for generations to come. The NRA is a 501(c)(4) association that allows us to engage in political processes including lobbying and political campaign activities.

In 1975, recognizing the critical need for political defense of the Second Amendment, NRA formed the Institute for Legislative Action, or ILA. NRA-ILA is at the nation's forefront of legislative activism and employs a team of full-time lobbyists whose mission is to defend Second Amendment issues on Capitol Hill, in state legislatures and in local government bodies.

 **NRA-ILA**

Depending upon your preference, your gift may go to one or more of your favorite NRA programs or one of its divisions, to an NRA-related endowment, or directly to NRA for use where there is the greatest need.

National Rifle Association of America

Federal Tax ID # 53-0116130
501(c)(4) association
www.nra.org
www.nraila.org



Tax-Deductible Support

If **tax planning** is an important component of your financial and estate plans, consider one of NRA's charitable affiliates. These organizations are classified as 501(c)(3) charities, which means that when you donate cash you will receive a charitable donation receipt and are eligible to take a tax deduction to the fullest extent allowable by law. The added benefit of these organizations' tax-status means that when you leave a planned gift to them, your estate may experience a decrease in estate taxes.

The NRA Foundation, Inc.
Federal Tax ID # 52-1710886
www.nrafoundation.org



Established in 1990, The NRA Foundation operates exclusively to support a wide range of firearms-related public interest activities of the NRA and other organizations. These activities teach freedom by promoting firearms and hunting safety, enhancing marksmanship skills of those participating in the shooting sports, and educating the public about firearms in their historic, technological, and artistic context. Many NRA programs and the National Firearms Museum rely on grant funding from The NRA Foundation.

NRA Civil Rights Defense Fund
Federal Tax ID # 52-1136665
www.nradefensefund.org



The NRA Civil Rights Defense Fund was founded in 1978 with the purpose of becoming involved in court cases that establish legal precedents in favor of gun owners. The Fund provides legal and financial assistance to select individuals and organizations to defend their right to keep and bear arms. Additionally, the Fund sponsors legal research and education on a wide range of gun-related issues.

NRA Special Contribution Fund
(NRA Whittington Center)
Federal Tax ID # 23-7367534
www.nrawc.org



The NRA Special Contribution Fund is also known as the NRA Whittington Center. Founded in 1973, it was established to expand educational and recreational shooting activities. Located in Raton, New Mexico, its more than 33,000 acres have developed into the most comprehensive shooting facility in America today. Additionally, the NRA Whittington Center operates the Frank Brownell Museum of the Southwest, which showcases firearms and events that have shaped the region.

NRA Freedom Action Foundation
Federal Tax ID # 26-1277941
www.nrafaf.org



The NRA Freedom Action Foundation is focused on non-partisan voter registration and voter education activities. An essential pillar of preserving our Second Amendment Freedom, voter registration and education is fundamental to protecting our uniquely American heritage.



Inform the NRA of Your Estate Plans

Once you have decided to support the NRA through a planned gift, please notify the NRA's Office of Advancement of your intentions. As a thank you, you will be welcomed into the NRA Ring of Freedom Heritage Society. NRA Ring of Freedom Heritage Society Members receive a distinctive thank you gift in recognition of their planned gift commitment and are invited to attend special regional and national events.

Ambassador Members are those Heritage Society Members who have chosen to strengthen their commitment to the National Rifle Association by providing documentation of their planned gifts to the NRA Office of Advancement. In exchange, Ambassador Members receive special gifts, such as the print shown here.



Benefits of Letting NRA Know About Your Gift:

Ensures that your planned gift reflects your values, interests, and wishes

Ensures that your planned gift is directed to an appropriate existing program

Ensures that the language describing your planned gift is accurate and clear

Ensures that after thoughtful tax planning your planned gift is properly directed to the organization of your choice

Ensures that there is a confidential record of your planned gift



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