Mass appeal has propelled the National Football League’s popularity and economic success, enabling blockbuster ticket sales, a namesake television network, broadcast deals, beverage sponsorships, clothing and apparel sales, and other income streams.

Most football fans are unaware that the central office representing their beloved football teams functions as a nonprofit entity. The league office is exempt from paying federal taxes by reason of its Internal Revenue Code, Section 501(c)(6) designation regarding business leagues, chambers of commerce and boards of trade. The league office promotes the football trade—the common business interest of its 32 member clubs. To earn the designation, the league office must not engage in a business for profit and no part of its net earnings must accrue to any private shareholder or individual. According to its Form 990 for the tax year ending March 31, 2013, the National Football League (NFL) posted revenue of $8.9 billion, but the form shows the league operates at a loss. Most individual NFL teams pay taxes. The Fairleigh Dickinson University PublicMind survey conducted in late 2013 revealed the majority of respondents were unaware of the NFL’s tax-exempt status and generally opposed it.

Some NFL critics have contended that the league is too big of a business, and undeniably represents one brand and serves the public interest by offering sports entertainment on free television. The NFL headquarters claims to be a trade association, but undeniably represents one brand and serves the public interest by offering sports entertainment on free television. The NFL headquarters claims to be a trade association, but undeniably represents one brand and serves the public interest by offering sports entertainment on free television.

Yet, the NFL has been on the defensive lately with a suite of perceived ethical lapses that could threaten its tax exemptions. Several U.S. lawmakers and critics have considered the league’s alleged domestic violence and child abuse problems, workplace injuries and team-name debates as reasons to halt its tax advantages. In September 2013, Senator Tom Coburn (R-Okl.) and Senator Angus King (I-Maine) introduced the Properly Reducing Overexemptions for Sports Act to tackle the NFL’s tax break. The bill was referred to the U.S. Senate Committee on Finance.

“Those teams didn’t have the NFL working for them, they would be less viable, less profitable, and you might see some of them closed. You can argue that we are better off having an association that facilitates the most loved sport in the nation.”

The NFL does not claim to be a public charity like the United Way or Salvation Army and does not solicit contributions. The league and its players support charitable causes on their own, partnering with the United Way and participating in National Breast Cancer Awareness Month to provide some portion of the proceeds from pink product sales for cancer programs and research. The league also supports hunger elimination programs (Taste of the NFL) and serves the public interest by offering sports entertainment on free television.

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