

SupportPublicLands.

EXPLORE ♦ EDUCATE ♦ ADVOCATE

May 19, 2021

Internal Revenue Service
Exempt Organizations
FAX: (888) 981-8246
Attn.: Ms. Ronda Humphrey, ID# 0196097
Group 7838

RE: FIRST INFORMATION REQUEST

Dear Ms. Humphrey:

Please find attached our response to your April 9 letter requesting more information regarding the Support Public Lands application for recognition of exemption under Section 501©(3) of the Internal Revenue Code. Thank you for extending the deadline for response to Friday, May 21, 2021 during our telephone conversation on Wednesday, May 5. If you have any questions or need any further information, please do not hesitate to contact the undersigned at: 619-955-9540 or by email to: michelle@supportpubliclands.com.

Sincerely,



Michelle Markel

Founder & Board Chair, Support Public Lands (EIN: 86-2130369)



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

SUPPORT PUBLIC LANDS
21048 W BUNKER PEAK RD
WITTMANN, AZ 85361

Date:

April 9, 2021

Employer ID number:

86-2130369

Person to contact / ID number:

Ms. Humphrey

ID# 0196097

Contact telephone number:

859-594-6185

Contact fax number:

888-981-8246

Response due date:

May 7, 2021

Dear Applicant:

Why you are receiving this letter

We need more information to consider the determination letter request you submitted on Form 1023EZ.

What you must do

Please provide the information requested and follow the submission instructions. You must submit your response by the due date above.

If you don't respond

If you don't respond to the Information Request by the due date, or don't provide all the requested information, we may close your case without making a determination. If so, we won't refund any user fee you paid, and you'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request. Alternatively, if you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

In addition, if you don't provide the requested information by the due date, you may lose your rights to get a declaratory judgment. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status. This requirement means you must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request. If you fail to timely provide the requested information, you may lose your rights to obtain a declaratory judgment under Section 7428.

Additional information

If you have questions or need additional time to respond, call me at the number at the top of this letter. If you have concerns after speaking with me, you can call my supervisor Bryan Woeste at 513-975-6701.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

Sincerely,

Ronda Humphrey

Ronda Humphrey
Exempt Organizations Specialist

Enclosure:
Information Request

Information Request First Request

Information we need to make our determination

For Informational Purposes Only: We enclosed a copy of your organizing document from your state of incorporation's website, which is open for public inspection, with this letter and made it part of your file. If you believe this is not a correct copy of your organizing document, please let us know with your response to this letter and submit a copy of the correct document.

1. Include the following declaration with your response. The declaration must accompany responses per Revenue Procedure 2021-5. You can sign and date the statement below or copy it into the body of your signed response. It must be signed and dated by an officer, director, trustee, or other governing body member (not an authorized representative).

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or the modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.



Signature

Date

2. Provide a more detailed description of your past, present, and future activities. In general, you should include:

- a. What specific activities you conduct
- b. Who participates in the activities
- c. Where you conduct the activities
- d. When or how often the activities occur
- e. What fees, if any, are charged and how you determine them
- f. What percentage of your time and resources you spend on the activities

3. Provide your actual revenues and expenses for each year you completed, and projections of your likely revenue and expenses for your current and future years for a total of 3 years of financial information.

4. Do you or will you engage in financial transactions (such as, loans, payments, or rents) with any of your donors or any entities they own or control? If so, provide a detailed description. (Don't include names of donors)

5. On your Form 1023-EZ, Part III, line 4, you indicated you would attempt to influence legislation. Describe this in detail. Include the percentage of your total expenditures and time spent on these activities during each of your past taxable years. Also, estimate the percentage of total expenditures and time you plan to spend on these activities in the future. To calculate the percentage of expenditures, allocate salaries, administrative, overhead, fundraising, and other general expenditures to these activities using a reasonable method. The percentage of time should include volunteer as well as employee hours.

For purposes of this question, you're attempting to influence legislation if you contact, or urge the public to contact, members of a legislative body to propose, support, or oppose legislation. For these purposes, the term "legislation" includes action by Congress, a state legislature, a local council, or a similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive offices) or by the public in referendums, ballot initiatives, constitutional amendments or similar procedure.

6. You provide (or will provide) compensation to your officers, directors, or trustees. Provide the following information:
- The compensation arrangements you have (or will have) with the officers, directors or trustees
 - How you determine amounts of compensation and the approval process for direct and indirect compensation for the officers, directors, or trustees
 - The limits you place on total compensation
 - Any other information regarding your compensation arrangements, including copies of any employment or compensation contracts or agreements

How to submit the requested information (do's and don'ts)

- Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.
- Do include** the following declaration with your response, signed by one of your principal officers or directors:

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

- Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.
- Do fax or mail** your response to:

Fax:

888-981-8246
ATT: Ronda Humphrey
Group 7838

US Mail:

Internal Revenue Service
Exempt Organizations
PO Box 2508
Cincinnati, OH 45201
ATTN: Ronda Humphrey
Room 6403
Group 7838

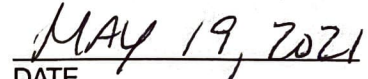
Street Address (delivery service):

Internal Revenue Service
Exempt Organizations
550 Main Street, Federal Building
Cincinnati, OH 45202
ATTN: Ronda Humphrey
Room 6403
Group 7838

- **Don't provide** multiple copies of your response. Providing more than a single response may result in unnecessary delays in processing your response. We must process, assign, and review each piece of correspondence submitted (whether fax or mail).
- **Do allow** adequate processing time if you want to call to verify we received your response. If you fax your response, allow a minimum of three workdays from the day you fax it. If you mail your response, allow a minimum of seven workdays from the day you mail it.

1. Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or the modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.


MICHELLE MARKEL, BOARD CHAIR


DATE

2. Provide a more detailed description of your past, present, and future activities.

Support Public Lands originally launched in 2017 as a website designed, built, and maintained by founder Michelle Markel. This self-funded solo project was (and continues to be) intended to promote conservation and access advocacy for our public lands by providing information and education designed to help people enjoy their own outdoors adventures safely. People who have a positive personal connection to something are much more likely to help protect it. The original site contained nearly 100 pages of content related to specific public lands units, businesses representing the ~\$800 billion / year economy and ~8 million jobs supported by the outdoor recreation industry, nonprofits related to the outdoors and conservation, and recreationist profiles featuring a diversity of both users and outdoors activities.

In 2020, Markel completely redesigned SupportPublicLands.com to include more information related to the same categories, with a more aesthetically-pleasing and user-friendly interface. Additionally, she launched an outreach initiative via social media to include both a Facebook page and group, an Instagram account, a YouTube channel, and a Twitter account. She also started producing a monthly email newsletter, and began writing original news articles and position posts related to public lands access and conservation for the site.

As of this writing, there are almost 50 pages of content on the revamped site. There has been an average of 43 social media posts / videos per month and 3 newsletters so far in 2021. Plans for the remainder of this fiscal year (ending December 31, 2021) include: building out content related to Alabama, Arizona, and California to create individual landing pages where visitors can easily access state-specific information related to public lands and parks, activities, outdoor recreation businesses, information about issues and threats to public lands or the ability of the public to access them, opportunities and ways to advocate for them, and information about local outdoors and conservation nonprofits, and ways to help them. Outreach via social media will continue, and a regular chat schedule intended to build knowledge and skills is being developed for Clubhouse, so people will feel more comfortable and confident about embarking on outdoors adventures with minimized risk. There is no fee for any current activity or content.

Future plans include developing in-person outdoors education for under-represented populations at low- to no-cost, as cost remains a primary barrier to quality outdoors access for many Americans. To that end, some time in 2021 will be spent scouting suitable beginner hiking & backpacking routes near major metropolitan areas like Los Angeles, the Bay Area, Phoenix, and Birmingham / Montgomery.

As of this time, Markel remains solely responsible for conducting all of the day-to-day operations and activities of Support Public Lands, which requires an average of 8-10 hours every day, including weekends.

Support Public Lands
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3. Provide your actual revenues and expenses for each year you completed, and projections of your likely revenue and expenses for your current and future years for a total of 3 years of financial information.

Until its transition into a domestic nonprofit corporation in January, 2021, Support Public Lands was a self-funded solo volunteer project from its inception in 2017. As such, there has been virtually no revenue, with the exception of occasional small donations, and only expenses. Because this was a voluntary nonprofit endeavor, there was no fundraising plan, program, or platform. These are currently in development.

As of this time, annual expenses are approximately \$2,500, primarily for phone / data service & equipment, Adobe Creative Cloud membership, and website hosting and domain fees. All equipment used to produce and distribute the website and social media content belongs to founder Michelle Markel, and is therefore, for the purposes of this application, donated to the organization. Markel has a Patreon account that was originally started to support her personal content creation to which she added Support Public Lands in 2019. Monthly revenue from that account is currently \$127 / month. However, because the majority of Patrons subscribed as a result of the personal content produced, and each was aware that their donations were not tax-deductible nor being solely applied to the activities of Support Public Lands, including this income as Support Public Lands revenue would be inaccurate. Further, as of this writing, Markel is in the process of separating her personal 'brand' and content from that of Support Public Lands, as the latter is now an independent entity.

Revenue for the first quarter of 2021 was \$425; \$375 of which was a dedicated donation to cover the costs of incorporating as a domestic nonprofit in Arizona and to pay for this application. Founder Markel engaged in a joint event with a local California nonprofit in January to raise funds for both organizations. The Support Public Lands share of the revenue from that event was \$757. Those funds are still outstanding as they are being processed through the other, already-established 501(c)(3). No further fundraising activity is planned pending the outcome of this application, at which time further efforts will be made to raise funds jointly with local nonprofits to further the missions of all participating organizations.

Future revenue projections are entirely predicated upon a favorable designation from the IRS. To date, there have been no concerted or consistent efforts or initiatives to raise funds beyond having a 'Donate' button in the newsletters and on the website, and those to little effect. A favorable determination will lend the legitimacy to this organization that many people need to feel confident that their donation dollars are being appropriately used, in addition to offering the ability to deduct those donations. Further, a favorable designation allows us to apply for grants, which will be necessary to fund the direct education program described in question 2 above. In any event, given the historical and current trends of revenue and expenses, it is reasonable to estimate that future revenues will remain exceptionally modest. Expenses will actually decrease, because many companies offer discounted or free goods and/or services to designated nonprofits. However, as of this date, the undersigned is unable to ascertain exactly what expenses would be because typically nonprofit rates and prices are only revealed to those who already qualify for them.

4. Do you or will you engage in financial transactions with any of your donors (such as loans, payments, or rents) or any entities they own or control?

No.

Support Public Lands

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5. You indicated you would attempt to influence legislation. Describe this in detail.

Currently, the extent to which Support Public Lands attempts to influence legislation is solely by way of online activity, specifically, encouraging support of or opposition to specific pieces of legislation related to public lands and / or conservation, depending on how they align with the mission of this organization, and directing readers to the appropriate avenues to voice their opinions. There has been no monetary expenditure for this activity; the cost has solely been volunteer time spent creating the content related to the legislative actions at issue, totaling an estimated average of less than 10 hours per month. On May 11, 2021, the undersigned submitted IRS Form 5768 by Priority Mail electing to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to this organization.

6. Regarding compensation to your officers, directors, or trustees:

Pursuant to the Support Public Lands bylaws (attached), '[v]oting members of the board receive no compensation other than reimbursement for reasonable and documented expenses.' As of this time, there is insufficient revenue to compensate any officer or director, and there are no trustees. Should revenues in the future increase to the extent that it is possible to transition founder Michelle Markel from Board Chair to a compensated position as President and CEO within the organization, she shall become a non-voting ex-officio member of the board in order to continue in an informational and advisory capacity while avoiding the potential or perception of any conflicts of interest.

BYLAWS OF SUPPORT PUBLIC LANDS

ARTICLE I. NAME

The name of the nonprofit organization incorporated in the State of Arizona is SUPPORT PUBLIC LANDS.

ARTICLE II. CORPORATE PURPOSE

SECTION 1. GENERAL PURPOSE

This organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

SECTION 2. SPECIFIC PURPOSE

The mission of Support Public Lands is to inspire public lands advocacy by providing information and education designed to encourage outdoor recreation and activity.

The specific objectives and purpose of this organization are:

- a. to increase recreational usage of our public lands;
- b. to increase awareness of the outdoor recreation jobs and economy that are contingent upon open access to public lands;
- c. to increase advocacy when risks arise related to the recreational quality of or accessibility to public lands.

ARTICLE III. MEMBERSHIP

Membership shall consist of the board of directors.

ARTICLE IV. BOARD OF DIRECTORS

SECTION 1. BOARD ROLE AND NUMBER

The board of directors shall manage the affairs and direction of the corporation. The board shall have up to fifteen (15) but no fewer than five (5) members.

SECTION 2. BOARD ELECTIONS AND PROCEDURES

Current directors may present nominees to the board at the final quarterly meeting of each fiscal year. New directors shall be elected by a majority of directors in attendance, provided there is a quorum present. Directors so elected shall serve a term beginning on the first day of the new fiscal year.

SECTION 3. TERMS

Board members shall serve two-year terms, but are eligible for re-election. The initial board will include members with one- and two-year terms to begin staggered terms.

SECTION 4. RESIGNATION AND REMOVAL

Resignation from the board must be in writing. A board member with more than three (3) unexcused absences from meetings in a year shall be removed. A board member may be removed for any other reason by a two-thirds vote of the remaining directors.

SECTION 5. VACANCIES

Whenever any vacancy occurs in the board of directors, it shall be filled by a vote of the remaining directors at the next regular meeting. Nominations shall be sent to board members with the corresponding meeting notice. Vacancies may be created and filled with approval from the board of directors. Mid-term vacancies shall be filled only to the end of the term of the vacated member.

SECTION 6. COMPENSATION

Voting members of the board receive no compensation other than reimbursement for reasonable and documented expenses.

SECTION 7. REGULAR AND SPECIAL MEETINGS

The board shall meet at least quarterly, at an agreed-upon time and place, including remotely. Special meetings may be called by or at the request of the chair or any two members of the board of directors.

SECTION 8. ACTION WITHOUT MEETING

Any action required by law to be taken at a meeting of the directors, or any action which may be taken at a meeting of directors, may be taken without a meeting if an affirmative vote by ballot, setting forth the action so taken, shall be cast by a number equal to or

exceeding the number of votes that would be required to approve the action at a meeting.

SECTION 9. NOTICE

Board members shall have written notice of regular meetings at least fourteen (14) days in advance. Board members shall have written notice of special meetings at least seven (7) days in advance.

SECTION 10. QUORUM AND VOTING

The presence of a majority of current members of the board of directors shall be necessary to constitute a quorum to transact business and pass motions. If a quorum is present when a meeting is convened, the quorum shall be deemed to exist until the meeting is adjourned. The act of a majority of directors in a meeting at which a quorum is present shall be the act of the board of directors.

ARTICLE V. OFFICERS

SECTION 1. OFFICER ROLES AND DUTIES

The officers of this board shall be the board chair, vice-chair, secretary, and treasurer. All officers must be active members of the board. Their duties are as follows:

(A) The board chair shall convene regularly scheduled board meetings, and shall preside, or arrange for other officers of the board to preside, at each meeting.

(B) The vice-chair shall be vested with all the powers and shall perform all the duties of the board chair during the absence of the latter.

(C) The secretary shall be responsible for keeping records of board actions, including overseeing the taking of minutes at all board meetings, sending out meeting notices and agendas, distributing copies of meeting minutes to board members, and ensuring that corporate records are maintained.

(D) The treasurer shall make a report at each board meeting, assist in the preparation of the annual budget, help develop fundraising plans, ensure financial records are maintained, and make required financial information available to the public.

SECTION 2. ELECTION OF OFFICERS

Nominations for the offices may be submitted prior to the final meeting of each fiscal year. Nominations may also be received from the floor. The election shall be held at the final meeting of the fiscal year. Those officers elected shall serve a term of one year, commencing on the first day of the new fiscal year.

SECTION 3. RESIGNATION OR REMOVAL OF OFFICER

An officer may resign at any time with written notice. An officer may be removed at any time for any cause by a two-thirds vote of the board of directors.

SECTION 7. VACANCIES

When a vacancy occurs, it shall be filled by a vote of the board of directors at the next regular meeting. Mid-term vacancies shall be filled only to the end of the term of the vacated position.

ARTICLE VI. COMMITTEES

SECTION 1. COMMITTEE FORMATION

The board may create committees as needed. The board chair appoints all committee chairs.

SECTION 2. EXECUTIVE COMMITTEE

The four officers serve as the members of the Executive Committee. Except for the power to amend the Articles of Incorporation and bylaws, the Executive Committee shall have all the powers and authority of the board of directors in the intervals between meetings of the board of directors, and is subject to the direction and control of the full board.

ARTICLE VII. BOOKS AND RECORDS

SECTION 1. BOOKS OF ACCOUNT

The treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the organization's properties and transactions. The treasurer shall send or cause to be given to the board members such financial statements and reports as are required by law, these bylaws, or by the board. The books of account shall be open to inspection by any director upon request.

SECTION 2. ANNUAL REPORT

The fiscal year shall be the calendar year. An annual report shall be prepared and provided to directors at the first regular board meeting of each fiscal year. It shall contain:

(A) A complete statement of the organization's assets and liabilities as of the end of the prior fiscal year, along with income, pending income, and expenditures;

(B) A review of the organization's accomplishments, achievements, and goals in the prior fiscal year;

(C) An outline of goals, objectives, and needs for the current fiscal year;

(D) Other subjects as determined by the board.

SECTION 3. MAINTENANCE AND AVAILABILITY OF RECORDS

The organization shall keep and maintain complete books and records of account, minutes of the proceedings of the board of directors. The annual report shall be posted to the organization's website annually.

ARTICLE VIII. AMENDMENTS

These bylaws may be amended with a two-thirds vote of the full board of directors. Proposed amendments shall be attached to the corresponding meeting notice.