

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056
Expires 5-31-96
If exempt status is
approved, this
application will be open
for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) Blue Ribbon Coalition, Inc.		2 Employer identification number (If none, see instructions.) 82 0413981
1b c/o Name (if applicable) Clark Collins		3 Name and telephone number of person to be contacted if additional information is needed Matthew J. Sisler (406) 449-2700
1c Address (number, street, and room or suite no.) P.O. Box 5449		
1d City or town, state, and ZIP code Pocatello, Idaho 83202		4 Month the annual accounting period ends December
5 Date incorporated or formed 5/6/87; amended 12/6/93	6 Activity codes (See instructions.) 529 350 430	
7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)		
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. See attachment <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
9 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see instructions). <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
10 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and internal Revenue office where filed. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

See attachment.

MAR 17 1995

LOS ANGELES DISTRICT

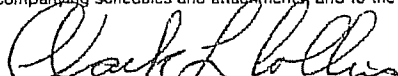
11 Check the box for the type of organization. BE SURE TO ATTACH A CONFIRMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See Specific Instructions, Part I, Line 11.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a ☒ Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b ☐ Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


(Signature)

Executive Director
(Title or authority of signer)

3/8/95
(Date)

Part I Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attachment.

- 2 What are or will be the organization's sources of financial support? List in order of size.

See attachment.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See attachment.

Part II Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

See attachment.

b Annual compensation

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

If "Yes," name those persons and explain the basis of their selection or appointment.

☐ Yes ☒ No

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d).

If "Yes," explain.

☐ Yes ☒ No**5** Does the organization control or is it controlled by any other organization?

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

If either of these questions is answered "Yes," explain.

☐ Yes ☒ No☒ Yes ☐ No

See attachment.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

If "Yes," explain fully and identify the other organizations involved.

☐ Yes ☒ No**7** Is the organization financially accountable to any other organization?

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

☐ Yes ☒ No

Part II Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."
 Miscellaneous computer and office equipment.

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? ☐ Yes ☒ No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No
- b Is the organization a party to any leases? ☐ Yes ☒ No
- If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 11 Is the organization a membership organization? ☒ Yes ☐ No
- If "Yes," complete the following:

- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

See attachment.

- b Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

See attachment.

- c What benefits do (or will) the members receive in exchange for their payment of dues?
 See attachment.

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☐ Yes ☒ No
- If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

- b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? ☐ N/A ☐ Yes ☒ No
- If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 13 Does or will the organization attempt to influence legislation? ☒ Yes ☐ No
- If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

See attachment.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
- If "Yes," explain fully.

Part III Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☒ Yes ☐ No
If you answer "Yes," do not answer questions on lines 2 through 7.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);
- ☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- ☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

- 4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

- 5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5, before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

- 6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

- 7 If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

Page 6

- 8 Is the organization a private foundation?
☐ Yes (Answer question on line 9.)
☒ No (Answer question on line 10 and proceed as instructed.)

- 9 If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?
☐ Yes (Complete Schedule E)
☐ No

After answering the question on this line, go to Part IV.

- 10 If you answer "No" to the question on line 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | |
|--|--|
| a <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | |
| f <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(3) |
| g <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Section 509(a)(4) |
| h <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| i <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Sections 509(a)(1)
and 170(b)(1)(A)(vii) |
| j <input type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block i. The
organization would like the IRS to decide the proper classification. | Section 509(a)(2)
Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or
Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, go to question 11.

Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j on line 10, has the organization completed a tax year of at least 8 months?
- ☒ Yes—Indicate whether you are requesting:
- ☐ A definitive ruling (Answer questions on lines 12 through 15.)
- ☒ An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed and signed.)
- ☐ No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.
- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☐ and:
- a Enter 2% of line 8, column (e) of Part IV-A _____
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.
- 14 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:
- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions, Part II, Line 4d**.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.
- 15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)
- | | Yes | No | If "Yes," complete Schedule: |
|--|-----|----|------------------------------|
| Is the organization a church? | | X | A |
| Is the organization, or any part of it, a school? | | X | B |
| Is the organization, or any part of it, a hospital or medical research organization? | | X | C |
| Is the organization a section 509(a)(3) supporting organization? | | X | D |
| Is the organization a private operating foundation? | | X | E |
| Is the organization, or any part of it, a home for the aged or handicapped? | | X | F |
| Is the organization, or any part of it, a child care organization? | | X | G |
| Does the organization provide or administer any scholarship benefits, student aid, etc.? | | X | H |
| Has the organization taken over, or will it take over, the facilities of a "for profit" institution? | | X | I |

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 1/94 to 12/94	(b) 19.....	(c) 19.....	(d) 19.....	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	63,450				
	2 Membership fees received . . .	128,852				
	3 Gross investment income (see instructions for definition) . . .	520				
	4 Net income from organization's unrelated business activities not included on line 3.	see note	See Forms 990, attached			
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	0				
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0				
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	491				
	8 Total (add lines 1 through 7) . . .	193,313				
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . .	14,968				
	10 Total (add lines 8 and 9) . . .	208,281				
Expenses	11 Gain or loss from sale of capital assets (attach schedule) . . .	0				
	12 Unusual grants.	0				
	13 Total revenue (add lines 10 through 12)	208,281				
	14 Fundraising expenses	41,678				
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0				
	16 Disbursements to or for benefit of members (attach schedule) . . .	0				
	17 Compensation of officers, directors, and trustees (attach schedule)	52,342				
	18 Other salaries and wages . . .	38,710				
	19 Interest	0				
	20 Occupancy (rent, utilities, etc.) . . .	34,594				
	21 Depreciation and depletion . . .	0				
	22 Other (attach schedule)	37,476				
	23 Total expenses (add lines 14 through 22)	204,800				
	24 Excess of revenue over expenses (line 13 minus line 23) . . .	3,481				

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>1/31/95</u>
Assets		
1	Cash	1 \$16,451.33
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach schedule)	4
5	Corporate stocks (attach schedule)	5
6	Mortgage loans (attach schedule)	6
7	Other investments (attach schedule)	7
8	Depreciable and depletable assets (attach schedule) . (Office Equipment)	8 8,829.26
9	Land	9
10	Other assets (attach schedule)	10 90.16
11	Total assets (add lines 1 through 10)	11 25,370.75
Liabilities		
12	Accounts payable	12 3,313.70
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14
15	Other liabilities (attach schedule)	15
16	Total liabilities (add lines 12 through 15)	16 3,313.70
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 22,057.05
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 25,370.75

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

I(8). Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?

When originally formed, Applicant Blue Ribbon Coalition ("Applicant") filed Articles of Incorporation, organizing itself as a § 501(c)(3) entity. Applicant began its operations September 16, 1987 and engaged in limited lobbying efforts. Subsequently, however, and pursuant to advice of its then legal counsel, Applicant came under the misapprehension that as a (c)(3) group it could not engage in any lobbying activities. It therefore amended its Articles of Incorporation to change its status to a § 501(c)(4) organization. In reviewing its expenditures over six years of operations, however, and taking into account the Treasury Regulations relating to allowable lobby activities (Treas. Reg. §§ 56.4911-1 through - 5), Applicant has concluded that its lobbying activities fall squarely within the limits allowed by § 501(h). On November 13, 1993, therefore, Applicant amended its Articles of Incorporation, Bylaws and procedures to regain its § 501(c)(3) status.

I(10). Has the organization filed Federal income tax returns or exempt organization information returns?

FORM NUMBER	YEAR	OFFICE
990	1988	Fresno, CA
990	1989	Fresno, CA
990	1990	Fresno, CA
990	1991	Fresno, CA
990T	1991	Fresno, CA
990	1992	Fresno, CA
990T	1992	Fresno, CA
990	1993	Fresno, CA
990T	1993	Fresno, CA

II(1). Provide a detailed narrative description of all the activities of the organization-past, present, and planned.

Applicant conducts philanthropic, social welfare, and educational activities relating to the wise use of America's natural resources. Its programs are important because of the great debate underway today among America's environmentalists. One group, the traditional conservationists, believes that mankind is part of nature and that we

can improve our environment through the "wise use" of our lands made possible by human intelligence and rationality. The other group, known as protectionists, believes that man is inherently destructive of our environment and should be removed from it, even to the extent of making national parks off limits to human visitors. This is a major question of national policy and it is important for each member of the public to have available to him or her a full and fair exposition of all the pertinent facts sufficient to enable each to reach an independent conclusion.

Applicant educates the public about benefits and costs of multiple use of public lands. Multiple use means the controlled use of lands for many different purposes, such as wildlife habitation; scientific research; recreation including hiking, camping, swimming, and off-road vehicle exploration; hunting, fishing, and trapping; grazing; and, in some cases, even military training. Multiple use of public lands allows these great expanses of national parks, reserves, and other public areas to be of value to the greatest proportion of the general public. But each segment of the public which makes a multiple use must take care not to abuse its public trust. To advance that public interest, Applicant publishes and disseminates a Blue Ribbon Code of Ethics for those who use recreational vehicles on public lands. A copy of Applicant's Code of Ethics is enclosed.

Applicant educates the public about national and local legislation relating to multiple use and the wise use of public lands. To the extent it engages in lobby activities, Applicant restricts its expenditures to the levels set out at Section 4911 of the Tax Code and the Treasury Regulations pertaining to it. Also among its social welfare advocacy activities, although not lobbying, Applicant educates the general public and advocates positions about proposed regulations which will have an effect on multiple use of public lands.

Applicant disseminates its educational material and position papers to the general public in several ways. Applicant publishes a monthly magazine, which provides an extensive discussion of the issues relating to multiple use. The material in its *Blue Ribbon Magazine* is not unsupported opinion, but contains extensive factual data, thus providing a full and fair exposition of the facts such as will permit the reader to form an independent opinion about these issues. Copies of the magazine are enclosed. Applicant distributes its magazine to its members and the general public. It also provides the magazine at no charge to hundreds of colleges and universities, public libraries, government agencies, and other places where it is likely the general public will be able to make use of it. Enclosed are letters Applicant has received from the academic community testifying to the value of the educational materials contained in the magazine.

Applicant is active in a network of other tax exempt nonprofit groups to share information about wise use and multiple use issues. Applicant coordinates its efforts with those of other groups so as to provide maximum

education to the public about these important public policy issues. Applicant's representatives also participate in radio talk shows, speeches, panel discussions, and other forums to give as broad a public dissemination as possible about the subjects of wise use and multiple use of America's public lands.

Applicant conducts numerous other programs of a philanthropic nature. Applicant helps maintain public works through its maintenance of trails, out buildings, and the flora and fauna of large stretches of public lands. Applicant lessens the burdens of government by helping maintain these public lands, and thus reduces the amount of government resources which must be dedicated to that effort. Applicant defends human and civil rights secured by law by promoting public access to public lands, in conformance with federal and state statutes. Finally, Applicant combats community deterioration and juvenile delinquency by supporting multiple uses of public lands. Multiple use assists numerous small communities located either in or adjacent to public lands by bringing additional business to these communities in the form of tourism, outfitting, construction, manufacturing, and other support business. Applicant combats juvenile delinquency by giving disadvantaged youth an opportunity to work out their aggressions through hiking, camping, and the use of recreational vehicles.

II(2). What are or will be the organization's sources of financial support? List in order of size.

Applicant has analyzed its income sources from calendar years 1992 through 1994. Roughly two-thirds of its income is received from the general public, with about two-thirds of that received from small contributions of less than \$1,000. About one-third of Applicants' income is advertising revenue from its *Blue Ribbon Magazine*. The remaining 1 or 2% of revenue is derived from the sale of program-related goods, such as educational videos, pins and apparel.

II(3). Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect.

Most of Applicant's members learn about Applicant by word of mouth, by reading Applicant's *Blue Ribbon Magazine*, and by picking up literature distributed by Applicant at county fairs and similar shows. Applicant has used some direct mail to obtain new members, but only to a limited degree. Additionally, Applicant's directors and officers solicit grants and large donations from businesses or foundations which take an interest in the issues advocated by Applicant.

II(4). Give the following information about the organization's governing body:

NAME	ADDRESS	TITLE	COMPENSATION
<u>Officers</u>			
Don Amador	555 Honey Lane Oakley, CA 94561	President	NA
Jack Walsh	246 S. Holman Golden, CO 80401	Vice President	NA
John Butterfield	Rt. #1, Box 92-A W. Siphon Rd. Pocatello, ID 83204	Secretary-Treasurer	NA
Donald R. Wright	2316 Glen Ellen Circle Sacramento, CA 95822	Past President	NA
Clark Collins	P.O. Box 5449 Pocatello, ID 83202	Executive Director	\$35,000/yr.
Adeena Cook	P.O. Box 1427 Idaho Falls, ID 83403-1427	Public Lands Director	\$18,000/yr.
Brenda Siddoway	P.O. Box 1427 Idaho Falls, ID 83403-1427	Membership Manager	\$8/hr.
Tom Walker	P.O. Box 5449 Pocatello, ID 83202	Blue Ribbon Editor	\$1,200/mo.
<u>Directors</u>			
Carl Atamanczyk	631 Mark Idaho Falls, ID 83401		NA
Bill Dart	333 S. Carson Meado Dr., Suite 41 Carson City, NV 89701		NA
Joani Dufourd	20923 King Hezekiah Way Bend, OR 97702		NA
Linda Ellison	3301 Babcock Bozeman, MT 59715		NA
Grant Gerber	491 4th St. Elko, NV 89801		NA
Tom Glass	701 N. 19th Boise, ID 83702		NA
Pat Harris	P.O. Box 389 Keno, OR		NA

Sam Harvey	602 S. 13th Bozeman, MT 59715	NA
Kay Lloyd	13208 136 N.E. Kirkland, WA 98034	NA
Loren S. McGovern	P.O. Box 1727 Olympia, WA 98507	NA
Joni Mogstad	4797 Old Dillard Rd. Eugene, OR 97400	NA
Betty Morris	P.O. Box 6097 San Mateo, CA 94403	NA
A.D. Richardson	1223 N. 1500 W. Salt Lake City, UT 84116	NA
Ben Turley	545 N. Basil St. Baltimore, OH 43105	NA
Joe Wernex	Rt. #5, Box 2209 Ellensburg, WA 98929	NA

II(5). Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Applicant is the successor to an earlier organization by the same name which was determined by the Revenue Service to be exempt under § 501(c)(4). Please see response to Part I, question 8, above.

II(11)(a). Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

Individuals or entities subscribing to Applicant's purposes become members upon payment of dues. Membership dues are paid as follows:

Individual Membership	\$20
Organization or Business Membership	\$100
Contributing Membership	\$250 and up

II(11)(b). Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

Please see Applicant's answer to Part II, question 3, above. Copies of Applicant's literature are enclosed.

II(11)(c). What benefits do the members receive in exchange for their payment of dues?

Applicant's members receive many benefits. Members receive Applicant's monthly periodical, governmental representation, organization pins, cards and decals, and attend Applicant's annual convention. Members also are eligible to serve as members of advisory councils, focus groups and other committees. Recommendations of these councils, focus groups or other member committees shall be taken into consideration by Applicant's Board of Directors in setting policy for the foundation.

II(13). Give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this lobby activity.

Enclosed with these materials is Form 5768 electing to have the provisions of § 501(h) of the Internal Revenue Code apply to Applicant's activities.

The table below sets out the Applicant's expenditures. An explanation of the expenditures follows the table. Starting in 1991 Applicant began publishing its Blue Ribbon Magazine. Lobby and total expenditures for 1991 - 94 include relevant magazine production costs.

BRC LOBBY EXPENDITURES							
Year	Total Expenditures	Total Lobbying		Direct Lobbying		Grassroots Lobbying	
		\$	%	\$	%	\$	%
1988	30,065	3,807	12.7%	3,397	11.3%	410	1.4%
1989	95,323	9,251	9.7%	8,093	8.5%	1,158	1.2%
1990	187,547	20,133	10.7%	17,757	9.5%	2,376	1.3%
1991	293,727	21,154	7.2%	17,952	6.1%	3,202	1.1%
1992	334,703	18,159	5.4%	14,808	4.4%	3,351	1.0%
1993	248,212	18,078	7.3%	15,362	6.2%	2,716	1.1%
1994	289,804	18,057	6.2%	15,039	5.2%	3,018	1.0%

The majority of Applicant's advocacy activities are concentrated on administrative rule makings and other matters which are not legislative advocacy as defined by the Treasury Regulations relating to Section 4911 of the Code. Examples of such activities include informing its members and the public of administrative hearings issues and dates participating in the rulemakings, and gathering and disseminating data regarding natural resource policies to government agencies.

When Applicant engages in lobbying activities as defined by Section 4911, it confines itself primarily to direct lobbying where Applicant's directors or officers appear before legislative committees or where Applicant urges its members to communicate with Congress with respect to legislative proposals. These expenditures are set out in the table under "Direct Lobbying," and range from 4.4% to 11.3% of total expenditures. To the extent Applicant's legislative advocacy goes beyond its members and to the general public, it has been successful in limiting these expenditures to less than 1.5% of its budget, because most of its communications with the general public do not include a call for readers to communicate with Congress. Applicant's grass roots expenditures are almost entirely communications designed for its own members, but which happen to fall into the hands of others. Therefore, Applicant's total lobbying expenditures have never even approached the 20% allowed organizations of its size electing under Section 501(b), and in recent years have ranged between 5.4% to 7.3% of its total expenditures, about one-third of its allowable levels.

Applicant is not an "action organization." Applicant can and does reach its goals by means other than legislative advocacy, and does not make lobbying its main or primary objective, as demonstrated by its small expenditures in that area.

IV. Financial Data Explanations.

The data for 1994 presented in parts IV(A) & (B) have been compiled from Applicant's internal bookkeeping records, but have not yet been reviewed by Applicant's accountant. As a consequence, the 1994 numbers are preliminary and likely will be slightly modified when presented in Applicant's Form 990 annual report. Following are notes to specific lines:

(A)(4) Applicant understands that its direct advertising and readership costs will exceed advertising revenue in 1994, as they have done in the previous years applicant has published its newsletter.

(A)(7). Other Income Schedule.

Reimbursements from overpayments of tax	\$ 341
Miscellaneous income	<u>\$ 150</u>
	<u>\$ 491</u>

(A)(17). Compensation.

Executive Director	\$35,017
Public Lands Director	<u>\$17,325</u>
	<u>\$52,342</u>

(A)(22). Other Expenses.

Petty cash	\$ 1,800
Medical services	\$ 337
Travel	\$12,903
Postage	\$ 909
Director support	\$ 1,056
Member education and support	\$13,735
Convention expenses	\$ 6,236
Other member support	<u>\$ 400</u>
	<u>\$37,376</u>

(B)(8). Depreciable and Depletable Assets.

The office equipment which comprises all of Applicant's depreciable and depletable assets includes desks, chairs, supplies, computer equipment, phone equipment and miscellaneous inventory.

(B)(10). Other Assets.

Other assets include petty cash on hand.

Form **8718**
(Rev. April 1994)

Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number

Amount paid \$465

User fee screener

1 Name of organization

Blue Ribbon Coalition, Inc.

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

2 Type of request

- a ☐ Initial request for a determination letter for: 1023 95069104 Fee \$150
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years.

Note: If you checked box 2a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of

name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . \$ 465
- c ☐ Group exemption letters . . . \$ 500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 2 above. For more information, see Rev. Proc. 94-8, 1994-1 I.R.B. 176.

Check the box on line 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in

Send fee and request for determination letter to

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service
EP/EO Division
P. O. Box 1680, GPO
Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service
EP/EO Division
P. O. Box 17010
Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service
EP/EO Division
P. O. Box 3159
Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service
EP/EO Division
Mail Code 4950 DAL
1100 Commerce Street
Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service
EP/EO Division
P.O. Box 941
Atlanta, GA 30370

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Internal Revenue Service
EO Application
EP/EO Division
McCaslin Industrial Park
2 Cupanla Circle
Monterey Park, CA
91754-7406

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service
EP/EO Division
230 S. Dearborn
DPN 20-5
Chicago, IL 60604

Attach Check or Money Order Here

Cat. No. 64728Z



Printed on recycled paper

Form **8718** (Rev. 4-94)

U.S. Government Printing Office: 1994 - 301-820/00157

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: JUN 16 1995

BLUERIBBON COALITION INC
PO BOX 5449
POCATELLO, ID 83202

Employer Identification Number:
82-0413981
Case Number:
955081092
Contact Person:
EARL KNIGHT
Contact Telephone Number:
(213) 725-6619
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
January 1, 1994
Advance Ruling Period Ends:
December 31, 1998
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

BLUERIBBON COALITION INC

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

BLUERIBBON COALITION INC

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Richard R. Orosco
District Director

Letter 1045 (DO/CG)