Form 8879-TF

IRS E-file Signature Authorization for a Tax Exempt Entity

or calendar year 2023, or fiscal year beginning	, 2023, and ending

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information. EIN or SSN Name of filer WESTERN LANDOWNERS ALLIANCE 46-1346488 RACHAEL ROBINSON Name and title of officer or person subject to tax CHIEF OPER OFFICER Type of Return and Return Information Part I Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. b Total revenue, if any (Form 990, Part VIII, column (A), line 12) ______ 1b 3,692,922. Form 990 check here 1a Form 990-EZ check here ... **b Total revenue,** if any (Form 990-EZ, line 9) 2b 2a 3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22) 3b b Tax based on investment income (Form 990-PF, Part V, line 5) 4b Form 990-PF check here 4a Form 8868 check here b Balance due (Form 8868, line 3c) 5b 5a Form 990-T check here Form 4720 check here 7a Form 5227 check here b FMV of assets at end of tax year (Form 5227, Item D) 8b 8a Form 5330 check here b Tax due (Form 5330, Part II, line 19) 9b 9a Form 8038-CP check here **b** Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10a **Declaration and Signature Authorization of Officer or Person Subject to Tax** Under penalties of perjury, I declare that X I am an officer of the above entity or I I am a person subject to tax with respect to (name of entity) and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information processary to answer inquiries and resolve issues related to the payment. I have selected a payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only X I authorize RYAN, GUNSAULS & O'DONNELL, LLC 46488 to enter my PIN Enter five numbers, but ERO firm name do not enter all zeros as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. 🛘 As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen. Signature of officer or person subject to tax **Certification and Authentication** ERO's EFIN/PIN. Enter your six-digit electronic filing identification 84652785558 number (EFIN) followed by your five-digit self-selected PIN. Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. RYAN, GUNSAULS & O'DONNELL, LLC 08/19/24 ERO's signature **ERO Must Retain This Form - See Instructions** Do Not Submit This Form to the IRS Unless Requested To Do So Form **8879-TE** (2023)

LHA 302521 01-05-24

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

_{=orm} 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2023
Open to Public

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A F	or the	2023 calendar year, or tax year beginning and e	ending		•
B 0	Check if	C Name of organization		D Employer identific	cation number
а		2:			
	_Addre _chang	MESIEKN LANDOWNERS ALLIANCE			
	Name chang	Doing business as		46-13464	88
]Initial _return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	
	Final return	P.O. BOX 27798		505-466-	
	termin ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	3,693,030.
	Amen	DENVER, CO 80227		H(a) Is this a group re	turn
	Application	F Name and address of principal officer: NACTALL ROBINSON		for subordinates	
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	
ΙΤ	ax-ex	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or	r 527	If "No," attach a	list. See instructions
JΝ	Vebsi	e: WESTERNLANDOWNERS.ORG		H(c) Group exemption	n number
KF	orm of	organization: X Corporation Trust Association Other	L Year	of formation: 2013 N	State of legal domicile: CO
Pa	art I	Summary			
0	1	Briefly describe the organization's mission or most significant activities: ${f SEE}$ ${f S}$	CHEDU	LE O.	
ü					
& Governance	2	Check this box if the organization discontinued its operations or dispose	ed of more	than 25% of its net as	sets.
OVe	3	Number of voting members of the governing body (Part VI, line 1a)		3	17
<u>ح</u>	4	Number of independent voting members of the governing body (Part VI, line 1b)			17
Se Se		Total number of individuals employed in calendar year 2023 (Part V, line 2a)			24
Vi <u>t</u> i		Total number of volunteers (estimate if necessary)			15
Activities		Total unrelated business revenue from Part VIII, column (C), line 12			0.
4		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
				Prior Year	Current Year
Φ	8	Contributions and grants (Part VIII, line 1h)		2,443,531.	3,558,667.
'n	9	Program service revenue (Part VIII, line 2g)		16,734.	96,123.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-134.	38,132.
Œ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
	I	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,460,131.	3,692,922.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) $_{ m}$		1,062,057.	1,506,273.
Expenses	16a	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
çpe	b	Total fundraising expenses (Part IX, column (D), line 25) 167,46	53.		
ш		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		610,784.	959,152.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,672,841.	2,465,425.
	19	Revenue less expenses. Subtract line 18 from line 12		787,290.	1,227,497.
or			Be	ginning of Current Year	End of Year
sets	20	Total assets (Part X, line 16)		2,049,517.	3,204,887.
t As	21	Total liabilities (Part X, line 26)		140,145.	100,060.
Net Assets or Fund Balances	22	Net assets or fund balances. Subtract line 21 from line 20		1,909,372.	3,104,827.
	art II	Signature Block			
Und	er pena	lties of perjury, I declare that I have examined this return, including accompanying schedules	and statem	ents, and to the best of my	knowledge and belief, it is
true,	correc	t, and complete. Declaration of preparer (other than officer) is based on all information of whi	ich preparer	has any knowledge.	
Sigi	n	Signature of officer		Date	
Her	е	RACHAEL ROBINSON, CHIEF OPER OFFICER			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature	I .	Date Check	PTIN
Paid	i	KATHERINE T MOELLER CPA KATHERINE T MOEL	LER 0	8/19/24 self-employe	
Prep	oarer	Firm's name RYAN, GUNSAULS & O'DONNELL, LLC			5-5297192
Use	Only	Firm's address 5590 E. YALE AVE. SUITE 201			
		DENVER, CO 80222		Phone no. 30	3-758-5558
May	tho II	RS discuss this return with the preparer shown above? See instructions			X Ves No

Pai	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	SEE SCHEDULE O.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$1, 257, 015. including grants of \$) (Revenue \$96, 123.)
	STEWARDSHIP: FACILITATING THE EXCHANGE OF KNOWLEDGE AND INFORMATION
	AMONG PRACTITIONERS TO INFORM AND SUPPORT THE STEWARDSHIP OF LAND AND
	NATURAL RESOURCES. INCLUDES FORUMS, FIELD TOURS, WEBINARS, PUBLICATIONS
	AND FILMS. ALSO INCLUDES ENSURING SCIENCE AND TECHNICAL ASSISTANCE IS
	BROADLY AVAILABLE TO LAND MANAGERS. ESTABLISHING A WEBSITE TO SERVE AS
	A PLATFORM FOR THE DISSEMINATION OF INFORMATION. THIS PROGRAM AFFECTS
	THE GENERAL PUBLIC.
4b	(Code:) (Expenses \$ 338,874 • including grants of \$) (Revenue \$)
	POLICY: SEEKING OUT OPPORTUNITIES TO IMPROVE POLICIES IN SUPPORT OF
	CONSERVATION AND STEWARDSHIP ON PUBLIC AND PRIVATE LAND. INCLUDING
	ISSUES SUCH AS FEDERAL LAND MANAGEMENT, FOREST AND RANGELAND HEALTH,
	WILDLIFE CONSERVATION AND WATER RESOURCE MANAGEMENT. THE PROGRAM
	AFFECTS THE GENERAL PUBLIC.
4c	(Code:) (Expenses \$331,644 • including grants of \$) (Revenue \$)
	COMMUNICATION: WORKING TO PROMOTE THE IMPORTANCE AND VALUE OF WORKING
	LANDS AND PRIVATE STEWARDSHIP, AND TO IMPROVE PUBLIC UNDERSTANDING AND
	PUBLIC DIALOGUE ON THESE ISSUES. THIS IS ACCOMPLISHED THROUGH MULTIPLE
	CHANNELS, INCLUDING FILM MEDIA OUTREACH, NEWSLETTERS, PUBLIC SPEAKING,
	WEBSITE, SOCIAL MEDIA, PUBLICATIONS AND THROUGH A DIVERSE NETWORK OF
	PARTNERS. THIS PROGRAM AFFECTS THE GENERAL PUBLIC.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 1,927,533.

Part IV | Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	<u> </u>
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			v
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect		x	
-	during the tax year? If "Yes," complete Schedule C, Part II	4	Λ	├─
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	3		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	'		
_	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			l
	Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	١		v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
a	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	444		x
_	Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11d 11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116		
'	the organization's separate of consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	···		
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			<u>.</u> _
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			37
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	40		
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		х
19	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	17		<u> </u>
18	1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	10		
13	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		\vdash
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

Form 990 (2023) WESTERN LANDOWNERS
Part IV Checklist of Required Schedules (continued)

	The state of the quality (continued)			
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
00	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			l
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?//	28c		х
29	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	24		X
35.5	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34 35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	33a		
-	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			l
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		~	
Pai	Note: All Form 990 filers are required to complete Schedule 0 rt V Statements Regarding Other IRS Filings and Tax Compliance	38	X	
ı al	Check if Schedule O contains a response or note to any line in this Part V			
	Check is contound to contains a response of note to any line in this fact v		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 14		. 50	
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	

332004 12-21-23

Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 24			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	١.		. v
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			Х
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a 5b	-	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			- 22
_	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		х
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	Ua		
b	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	OD		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 Consequence included on Form 000 Part VIII, line 10 formulations of such facilities			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 a	Gross income from members or shareholders			
h	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	1		
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			3.7
	excess parachute payment(s) during the year?	15		X
40	If "Yes," see the instructions and file Form 4720, Schedule N.	46		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
17	If "Yes," complete Form 4720, Schedule O. Section F01/cV21) organizations. Did the trust, or any disqualified or other person appage in any activities.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.	- ''		
	11 100, Complete 1 0111 0000.			

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	· · · · · · · · · · · · · · · · · · ·					Λ				
Sec	tion A. Governing Body and Management									
		1 1	1 7 T		Yes	No				
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	17							
	If there are material differences in voting rights among members of the governing body, or if the governing									
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		ا ـ ـ ا							
b	Enter the number of voting members included on line 1a, above, who are independent	1b	17							
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationsh	p with any other								
	officer, director, trustee, or key employee?		L	2		X				
3	Did the organization delegate control over management duties customarily performed by or under the	ne direct supervision								
	of officers, directors, trustees, or key employees to a management company or other person?									
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?									
5	Did the organization become aware during the year of a significant diversion of the organization's assets?									
6	Did the organization have members or stockholders?		Г	6		X				
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a		· [
	more members of the governing body?			7a		X				
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,		···· [
	persons other than the governing body?			7b		X				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the ye		····							
а	The governing body?			8a	Х					
b	Each committee with authority to act on behalf of the governing body?			8b	Х					
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea		····							
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		Х				
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal R									
					Yes	No				
10a	Did the organization have local chapters, branches, or affiliates?		Γ	10a		X				
	If "Yes," did the organization have written policies and procedures governing the activities of such c		····							
~	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b						
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing boo		г	11a	Х					
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	ly before filling the form	'							
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	х					
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	X					
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If ")		···· -	12.0						
·	on Schedule O how this was done			12c	х					
13	But a second of the second of		- 1	13	X					
14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?			14	X					
15	Did the process for determining compensation of the following persons include a review and approv		····							
IJ	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?									
_				15a	х					
	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization			15b	X					
D	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		····	מטו						
162	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	ment with a								
IUa				16a		X				
h	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate the organization the organiz		⊦	IUa						
D	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate the organization of									
		i iization 3		16b						
Sec	exempt status with respect to such arrangements?tion C. Disclosure			100						
17	List the states with which a copy of this Form 990 is required to be filed CO, CA, MD, NM, N	IV,OR,UT,WA								
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, a		C)(3)	only	availa	able				
	for public inspection. Indicate how you made these available. Check all that apply.	555 1 (55511511 551)	5,(0)	y	aranc					
		on Schedule O)								
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, c		, and	l finar	ncial					
13	statements available to the public during the tax year.	ornilot of interest policy	, and	a iii ial	ioidi					
20	State the name, address, and telephone number of the person who possesses the organization's bo	ooks and records								
20	THE ORGANIZATION - 505-466-1495	70113 and 1600103								
	PO BOX 27798, DENVER, CO 80227									

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization n	•			ation	cor	mpe	nsat	ed any current officer,	director, or trustee.	
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	(do		Pos heck			one	Reportable	Reportable	Estimated
	hours per	box	, unle	ss pe	rson	is bot	h an	compensation	compensation	amount of
	week	\vdash		<u> </u>		1	1	from the	from related	other
	(list any hours for	or director				Ļ		organization	organizations (W-2/1099-MISC/	compensation from the
		ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	ıal tru)yee	ompe		1099-NEC)	,	and related
	below	Individual trustee o	Institutional trustee	ser	Key employee	Highest compensated employee	ner			organizations
	line)	lndi	Inst	Officer	Key	High	Forr			
(1) LESLI ALLISON	40.00							124 500		10 640
CHIEF EXECUTIVE OFFICER	0.00			Х		_		134,798.	0.	12,649.
(2) RACHAEL ROBINSON	40.00	-		37				126 052	0	2 000
CHIEF OPER OFFICER	0.00		_	Х	_	┝		136,053.	0.	3,068.
(3) NELSON SHIRLEY	1.28			7					0.	0
CHAIR	0.00 1.27	Х		Х	_			0.	0.	0.
(4) WENDY MILLET VICE CHAIR	0.00	x		x				0.	0.	0.
(5) MARISSA TAYLOR	1.27	_		^	_			0.	0.	0.
SECRETARY	0.00	Х		X				0.	0.	0.
(6) BOB BUDD	1.27	22		22					0.	<u> </u>
TREASURER	0.00	x		x				0.	0.	0.
(7) JEFF LASZLO	0.93								•	
DIRECTOR		Х						0.	0.	0.
(8) JAMES ROGERS	0.93									
DIRECTOR		Х						0.	0.	0.
(9) JOEL BERNSTEIN	0.93									
DIRECTOR		Х						0.	0.	0.
(10) KENYON FIELDS	0.93									
DIRECTOR		Х						0.	0.	0.
(11) PAUL VAHLDIEK JR.	0.93	_								
DIRECTOR		Х				$oxed{oxed}$		0.	0.	0.
(12) MARY ANNE DINGUS	0.93									
DIRECTOR		Х			_			0.	0.	0.
(13) ROB LINDNER	0.93									•
DIRECTOR		Х				_		0.	0.	0.
(14) KELLY BENNETT	0.93	,,							0	0
DIRECTOR	0.00	X	_	_	_	┝		0.	0.	0.
(15) GUS HOLM	0.93							0.	0.	0
DIRECTOR (16) MON PAGE	0.00	^	\vdash		<u> </u>	├		0.	0.	0.
(16) TOM PAGE DIRECTOR	0.93	v						0.	0.	0.
(17) DALLAS MAY	0.00		\vdash	\vdash	\vdash	\vdash	\vdash	0.	0.	0.
DIRECTOR	0.00							0.	0.	0.
DIRECTOR	0.00	122		\bot					<u></u>	U •

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Section A. Officers, Directors, Trus	tees, Key Em	ploy	ees	, and	d Hi	gne	st C	ompensated Employe	es (continuea)				
(A) Name and title	(B) Average hours per week	box,	not c , unle	ss pe	ition more rson	than is bot	h an	(D) Reportable compensation	(E) Reportable compensatio	on	l	(F) stimate nount	
	(list any hours for related organizations below line)	tee or director	Institutional trustee	Officer		Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organization (W-2/1099-MI 1099-NEC)	is SC/	fr org an	other pensation the anization d relation	e ion ed
(18) JUDY LOPEZ DIRECTOR	0.93	Х						0.		0.			0.
(19) VALERIE GORDON	0.93									^			
DIRECTOR	0.00	Х						0.		0.			0.
		_											
1b Subtotal c Total from continuation sheets to Part V								270,851.		0.	1	5,7	17. 0.
d Total (add lines 1b and 1c)								270,851.		0.	1	5,7	17.
2 Total number of individuals (including but r compensation from the organization	not limited to th	nose	liste	ed al	bove	e) wl	no re	eceived more than \$100	,000 of reportab	le			2
3 Did the organization list any former officer,	director, trust	ee, k	кеу е	emp	loye	e, o	r hig	hest compensated emp	oloyee on			Yes	No
line 1a? If "Yes," complete Schedule J for s 4 For any individual listed on line 1a, is the su								her compensation from			3		X
and related organizations greater than \$15	0,000? <i>If</i> "Yes,	" co	mple	ete S	Sche	edule	e J f	for such individual			4		X
5 Did any person listed on line 1a receive or a rendered to the organization? If "Yes," com					-		elat	ed organization or indiv	idual for services		5		X
Section B. Independent Contractors 1 Complete this table for your five highest co	mnensated in	dene	ande	nt c	onti	racto	ore t	hat received more than	\$100,000 of cor	nnens	ation	from	
the organization. Report compensation for	-									препа			
(A) Name and business	address	NC	ONI	3				(B) Description of s	ervices	С	ompe) nsatio	n
2 Total number of independent contractors (i	-	ot lir	mite	d to	tho	se li:	stec	d above) who received m	nore than				
\$100,000 of compensation from the organi	zation					<u> </u>					Form	990 (ž	2023)

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 I .
Statement of Revenue

		Check if Schedule O contains a r	esponse	or note to any lir	ne in this Part VIII			
		Check in Concade C Contains a r	СОРОПОС	or rioto to arry iii	(A)	(B)	(C)	(D)
					Total revenue	Related or exempt	Unrelated	Revenuè excluded
						function revenue	business revenue	from tax under sections 512 - 514
(0, (0)								Sections 512 - 514
lts int	1 a	Federated campaigns	1a					
Gra	b	Membership dues	1b					
Arr	c	Fundraising events	1c					
la git	c	Related organizations	1d					
Contributions, Gifts, Grants and Other Similar Amounts	e	Government grants (contributions)	1e	354,453.				
rion	f	All other contributions, gifts, grants, and						
the		similar amounts not included above	1f 3,	204,214.				
E O	c		1g \$					
ago		Total. Add lines 1a-1f	-31+		3,558,667.			
-		Total Add in 65 Ta Ti		Business Code	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	0 -	MISC OTHER INCOME		900099	77,188.	77,188.		
Š		DDOODAN THOONE		900099	18,935.	18,935.		
Ser	b			700077	10,555.	10,555		
le m	C							
Re	C	<u> </u>						
Program Service Revenue	e							
-		All other program service revenue			0.6.100			
\blacksquare	ç	Total. Add lines 2a-2f			96,123.			
	3	Investment income (including divider	ıds, intere	est, and				
		other similar amounts)			23,393.			23,393.
	4	Income from investment of tax-exem	ot bond p	roceeds				
	5	Royalties						
		(i)	Real	(ii) Personal				
	6 a	Gross rents 6a						
	b	Less: rental expenses 6b						
		Rental income or (loss) 6c						
		Net rental income or (loss)						
			curities	(ii) Other				
	, ,		,847.	(-7				
		Less: cost or other basis	, 0 = , 0					
ō	L		108.					
nue		and sales expenses 7b 7c 14	,739.					
Revenue					14,739.			14,739.
<u>بر</u>		Net gain or (loss)		I	14,739.			14,733.
ther	8 a	Gross income from fundraising events (no						
0			of					
		contributions reported on line 1c). Se						
		Part IV, line 18						
		Less: direct expenses						
	C	Net income or (loss) from fundraising	events					
	9 a	 Gross income from gaming activities. 	See					
		Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming act	ivities					
	10 a	Gross sales of inventory, less returns						
		and allowances	10a					
	b	Less: cost of goods sold						
		Net income or (loss) from sales of inv						
		The meetine of (1888) from Saide of mit	ontory	Business Code				
snc	11 a	1						
Miscellaneous Revenue	li a							
ella ve								
Re	0							
Σ		All other revenue						
		Total Add lines 11a-11d			3,692,922.	96,123.	0.	38,132.
	12	Total revenue. See instructions			0,034,344.	JU,⊥⊿J•	_ U•	J0,⊥J4.

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Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Do	Check if Schedule O contains a response to include amounts reported on lines 6b,	(A)	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	267 652	262 151	07 400	10 100
	trustees, and key employees	367,653.	262,151.	87,400.	18,102
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	0.45 0.46	720 050	F0 C0C	FF (02
7	Other salaries and wages	845,246.	730,958.	58,686.	55,602
8	Pension plan accruals and contributions (include				
_	section 401(k) and 403(b) employer contributions)	170 120	106,980.	16 010	2/ 210
9	Other employee benefits	178,138. 115,236.		46,940.	24,218
10	Payroll taxes	113,230.	86,535.	18,984.	9,717
11	Fees for services (nonemployees):				
	Management				
	Legal				
	Accounting	33,799.	33,799.		
	Lobbying	33,199.	33,199.		
_	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	5,889.	555.	5,220.	114
	column (A), amount, list line 11g expenses on Sch 0.)	3,009.	222.	3,220.	114
12	Advertising and promotion	140,736.	116,926.	13,146.	10,664
13	Office expenses	38,099.	20,237.	1,014.	16,848
14	Information technology	30,033.	20,237•	1,014.	10,040
15	Royalties	4,773.	4,493.	280.	
16	Occupancy	191,921.	149,895.	30,966.	11,060
17	Travel	131,341.	149,090.	30,300.	11,000
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings			+	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	8,739.	770.	7,887.	82
23	Other expenses. Itemize expenses not covered	0,737•	770•	7,007.	02
24	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A),				
_	amount, list line 24e expenses on Schedule 0.) CONTRACT SERVICES	371,816.	255,011.	96,155.	20,650
a	ON LAND MAGAZINE EXPENS	93,557.	93,521.	23.	13
n	OTHER EXPENSES	49,364.	49,364.	25.	1.0
4	DUES AND SUBSCRIPTIONS	17,301.	15,663.	1,638.	
a	All other expenses	3,158.	675.	2,090.	393
е 25	Total functional expenses. Add lines 1 through 24e	2,465,425.	1,927,533.	370,429.	167,463
25 26	Joint costs. Complete this line only if the organization	2,403,423.	1,521,555	3,0,42,0	107, 103
20	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
_	(A3C 938-120)				Form 990 (200

Form 990 (2023)

Part X | Balance Sheet

<u>Par</u>	t X	Balance Sheet				
		Check if Schedule O contains a response or note	e to any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		399,020.	1	619,634
	2	Savings and temporary cash investments		484,976.	2	924,859
	3	Pledges and grants receivable, net		1,152,204.	3	1,506,200
	4	Accounts receivable, net		1,100.	4	118,442
	5	Loans and other receivables from any current or				
		trustee, key employee, creator or founder, substa	antial contributor, or 35%			
		controlled entity or family member of any of these	e persons		5	
	6	Loans and other receivables from other disqualif	ed persons (as defined			
		under section 4958(f)(1)), and persons described	in section 4958(c)(3)(B)		6	
ţ	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
₹	9	Prepaid expenses and deferred charges		12,217.	9	35,752
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation	10b		10c	
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 1			12	
	13	Investments - program-related. See Part IV, line 1	1		13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	Total assets. Add lines 1 through 15 (must equa		2,049,517.	16	3,204,887
	17	Accounts payable and accrued expenses		140,145.	17	100,060
	18	Grants payable	Г		18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete F			21	
န္က	22	Loans and other payables to any current or form	er officer, director,			
Liabilities		trustee, key employee, creator or founder, substa	antial contributor, or 35%			
ap		controlled entity or family member of any of these			22	
ا =	23	Secured mortgages and notes payable to unrela	ted third parties		23	
	24	Unsecured notes and loans payable to unrelated	third parties		24	
	25	Other liabilities (including federal income tax, pay	ables to related third			
		parties, and other liabilities not included on lines	17-24). Complete Part X			
		of Schedule D			25	
	26	Total liabilities. Add lines 17 through 25		140,145.	26	100,060
,		Organizations that follow FASB ASC 958, check	ck here X			
Š		and complete lines 27, 28, 32, and 33.				
llan	27	Net assets without donor restrictions		543,120.	27	960,460
B	28	Net assets with donor restrictions	<u></u>	1,366,252.	28	2,144,367
un		Organizations that do not follow FASB ASC 95	58, check here			
Ī		and complete lines 29 through 33.				
ည (၁	29	Capital stock or trust principal, or current funds			29	
i sei	30	Paid-in or capital surplus, or land, building, or equ	uipment fund		30	
ا <u>ک</u> ا	31	Retained earnings, endowment, accumulated inc	come, or other funds		31	_
Net Assets or Fund Balances	32	Total net assets or fund balances		1,909,372.	32	3,104,827
	33	Total liabilities and net assets/fund balances		2,049,517.	33	3,204,887

Pa	rt XI Reconciliation of Net Assets			•	
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,69	2,9	22.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,46	5,4	25.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,22	7,4	97.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,90	9,3	72.
5	Net unrealized gains (losses) on investments	5	-3	2,0	42.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	3,10	4,8	27.
Pa	rt XII Financial Statements and Reporting	•			
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	e O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	l on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of th	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	iedule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public

Inspection

OMB No. 1545-0047

Name of the organization

WESTERN LANDOWNERS ALLIANCE

Employer identification number

46-1346488

Pa	art I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.								
The	organ	ization is not a private found	lation because it is: (For lines 1 through 12, c	heck only	one box.)			
1		A church, convention of ch	urches, or association	on of churches described	d in sectio	n 170(b)(1)(A)(i).		
2		A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)							
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).							
4		A medical research organiz					-	the hospital's name.	
		city, and state:						, ,	
5		An organization operated for	or the benefit of a co	llege or university owner	d or opera	ted by a g	overnmental unit describ	ped in	
·		section 170(b)(1)(A)(iv). (C		mage or arm erenty ermies	. с. сро.а				
6		A federal, state, or local go	• •	nental unit described in s	section 17	70(h)(1)(A)	(v)		
7	X	An organization that norma						I nublic described in	
'		section 170(b)(1)(A)(vi). (C		intial part of its support i	ioiii a gov	emmentai	unit of from the general	public described in	
0				(1)(A)(vi) (Complete Bord	+ II \				
8	H	A community trust describe				ad in aanii	unation with a land arout	collogo	
9	ш	An agricultural research org				-	-	-	
		or university or a non-land-o	grant college of agric	sulture (see instructions).	Enter the	name, city	y, and state of the collec	ge or	
		university:							
10		An organization that norma	*					-	
		activities related to its exen							
		income and unrelated busin		(less section 511 tax) fro	om busine	sses acqu	ilred by the organization	after June 30, 1975.	
		See section 509(a)(2). (Con		5 b . k . k k	f-4- 0		20(-)(4)		
11	H	An organization organized	•	*	-				
12	ш	An organization organized	•	•	•		•		
		more publicly supported or	•					Sheck the box on	
		lines 12a through 12d that				•	, ,	. at the a	
а	l L		•	•					
		the supported organization			a majority	of the dire	ctors or trustees of the s	supporting	
		organization. You must o							
b)		•					-	
		control or management o			ame perso	ons that co	ontrol or manage the sup	oported	
		organization(s). You mus				Alleria de la contesta		and a state	
C	:	☐ Type III functionally inte	-					ea with,	
		its supported organizatio		•				:+:(-)	
C		☐ Type III non-functionally					• • • • • •	* *	
		that is not functionally int	-	* .	•		-	liveness	
		requirement (see instruct	·						
е		☐ Check this box if the orga					a Type I, Type II, Type III		
	Год	functionally integrated, or							
f		er the number of supported of vide the following information	-	od organization(s)					
		i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of monetary	(vi) Amount of other	
	,	organization	(-,	(described on lines 1-10	in your governi Yes	ng document?	support (see instructions)	support (see instructions)	
				above (see instructions))	162	NO			
Tota	al								

332021 12-21-23

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
1	Gifts, grants, contributions, and							
	membership fees received. (Do not							
	include any "unusual grants.")	1002363.	1337351.	1563311.	2443531.	3558667.	9905223.	
2	Tax revenues levied for the organ-							
	ization's benefit and either paid to							
	or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	Total. Add lines 1 through 3	1002363.	1337351.	1563311.	2443531.	3558667.	9905223.	
5	The portion of total contributions							
	by each person (other than a							
	governmental unit or publicly							
	supported organization) included							
	on line 1 that exceeds 2% of the							
	amount shown on line 11,							
	column (f)							
6	Public support. Subtract line 5 from line 4.						9905223.	
Sec	tion B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
7	Amounts from line 4	1002363.	1337351.	1563311.	2443531.	3558667.	9905223.	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources	112.	90.	-134.	-136.	38,132.	38,064.	
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on							
10	Other income. Do not include gain							
	or loss from the sale of capital							
	assets (Explain in Part VI.)					77,188.	77,188.	
11	Total support. Add lines 7 through 10						10020475.	
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	191,695.	
13	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3)		
_	organization, check this box and stop						<u></u>	
	ction C. Computation of Publ							
14	Public support percentage for 2023 (14	98.85 %	
15	Public support percentage from 2022					15	64.51 %	
16a	33 1/3% support test - 2023. If the o	O .		,		,		
	stop here. The organization qualifies							
b	33 1/3% support test - 2022. If the c	-						
	and stop here. The organization qual							
17a	10% -facts-and-circumstances tes	-						
	and if the organization meets the fact		·	•	•	VI how the organiz	ation	
	meets the facts-and-circumstances to	•						
b	10% -facts-and-circumstances tes	_					10% or	
	more, and if the organization meets the		•					
	organization meets the facts-and-circ							
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions							

Schedule A (Form 990) 2023

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

S ₀ (etion A. Public Support	elow, please com	piete Part II.)				
		(=) 0010	(h) 0000	/a) 000d	(4) 0000	(=) 0000	(f) Total
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
_	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513		-	-			
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5		1	ļ			
7a	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
C	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
Sec	tion B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6						
10a	Gross income from interest,						
	dividends, payments received on securities loans, rents, royalties,						
	and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for th	e organization's f	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organizat	ion,
	check this box and stop here						
Sec	ction C. Computation of Publi	ic Support Pe	ercentage				
15	Public support percentage for 2023 (I	ine 8, column (f),	divided by line 13,	column (f))		15	%
16	Public support percentage from 2022	Schedule A, Part	t III, line 15			16	%
Sec	ction D. Computation of Inves	stment Incom					
17	Investment income percentage for 20	23 (line 10c, colu	mn (f), divided by I	ine 13, column (f))		17	%
18	Investment income percentage from 2	2022 Schedule A,	Part III, line 17			18	%
	33 1/3% support tests - 2023. If the					33 1/3%, and line	17 is not
	more than 33 1/3%, check this box ar	-					
b	33 1/3% support tests - 2022. If the						
	line 18 is not more than 33 1/3%, che	ck this box and s f	top here. The orga	anization qualifies	as a publicly supp	orted organization	
20	Private foundation. If the organizatio						

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b. Part I, complete Sections A and C. If you checked box 12c. Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
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مارياد	Δ (Forr	n 990	2023

Par	t IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sect	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	tion C. Type II Supporting Organizations			
	· · · · · · · · · · · · · · · · · · ·		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
•	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations	<u> </u>		
	71 11 3 3		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		100	110
•	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
Ū	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			1
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instruction)			
' a	The organization satisfied the Activities Test. Complete line 2 below.	-,-		
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below</i> .			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see	instructio	ns).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			110
-	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	20		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
а	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
h	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ja		
D	Did the organization exercise a substantial degree of an ection over the policies, programs, and activities of each			

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

32025 12-21-23 Schedule A (Form 990) 2023

46-1346488 Page 6 WESTERN LANDOWNERS ALLIANCE Schedule A (Form 990) 2023 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E. (B) Current Year Section A - Adjusted Net Income (A) Prior Year (optional) Net short-term capital gain 1 2 2 Recoveries of prior-year distributions Other gross income (see instructions) 3 4 Add lines 1 through 3. 5 5 Depreciation and depletion Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) 6 7 Other expenses (see instructions) Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) 8 (B) Current Year Section B - Minimum Asset Amount (A) Prior Year (optional) 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): a Average monthly value of securities 1a **b** Average monthly cash balances 1b c Fair market value of other non-exempt-use assets 1c d Total (add lines 1a, 1b, and 1c) 1d e Discount claimed for blockage or other factors (explain in detail in Part VI): Acquisition indebtedness applicable to non-exempt-use assets 2 Subtract line 2 from line 1d. 3 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). 4 5 5 Net value of non-exempt-use assets (subtract line 4 from line 3) Multiply line 5 by 0.035. 6 6 Recoveries of prior-year distributions 7 7 8 Minimum Asset Amount (add line 7 to line 6) Section C - Distributable Amount Current Year Adjusted net income for prior year (from Section A, line 8, column A) 1 Enter 0.85 of line 1. 2

	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integr	ated Type III supporting orga	anization (see
	instructions).			

Minimum asset amount for prior year (from Section B, line 8, column A)

Distributable Amount. Subtract line 5 from line 4, unless subject to

Schedule A (Form 990) 2023

3

5

Enter greater of line 2 or line 3.

Income tax imposed in prior year

3 4

5

Schedule A (Form 990) 2023

8 Breakdown of line 7: a Excess from 2019 **b** Excess from 2020 c Excess from 2021 d Excess from 2022 e Excess from 2023

Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;
	Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
	(See instructions.)

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

OMB No. 1545-0047

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

• Section 501(c)(4), (5), or (6) organizations: Complete Part III.

	of orga						er identification num	ber
			LANDOWNERS ALL				46-1346488	
Par	t I-A	Complete if the org	janization is exempt un	der section 501(c)	or is a section 5	27 org	janization.	
2	Political	campaign activity expendit	eation's direct and indirect polit ures gn activities					
Par	t I-B	Complete if the ord	janization is exempt un	der section 501(c)	(3).			
			incurred by the organization un		<u> </u>	\$		
2	Enter the	amount of any excise tax	incurred by organization mana	gers under section 4955	5	\$		
3	If the org	ganization incurred a sectio	n 4955 tax, did it file Form 472	0 for this year?			Yes	No
								No
b	If "Yes,"	describe in Part IV.						
Par	t I-C	Complete if the org	janization is exempt un	der section 501(c)	, except section	501(c)	(3).	
1 1	Enter the	e amount directly expended	d by the filing organization for s	section 527 exempt fund	tion activities	\$		
2	Enter the	e amount of the filing organ	ization's funds contributed to	other organizations for s	ection 527			
						\$		
			s. Add lines 1 and 2. Enter here		•			
ı	line 17b					\$		
			1120-POL for this year?					No
			mployer identification number (-			
		,	tion listed, enter the amount pa omptly and directly delivered to	0 0			•	
		•	additional space is needed, pro			eparate	segregated fund or a	
	political			1	_		(-) A 124:-	
		(a) Name	(b) Address	(c) EIN	(d) Amount paid fi		(e) Amount of politications received	
					funds. If none, ente		promptly and directl	y
							delivered to a separa political organization	
							If none, enter -0	1.
							•	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2023

	MEDIEKN THM				340400 Page 2
Part II-A Complete if the org section 501(h)).	janization is exer	npt under sectio	n 501(c)(3) and fil	ea Form 5/68 (ei	ection under
	ation belongs to an affi	liated group (and list in	Part IV each affiliated	group member's nam	ne address FIN
	re of excess lobbying		Trait IV Saori anniatoa	group mombor o nam	io, address, Eiri,
	ation checked box A ar	. ,	visions apply		
		·	violene apply.	(a) Filing	(b) Affiliated group
	ts on Lobbying Expe			organization's	totals
(The term "expend	ditures" means amou	ints paid or incurred.)	totals	
1a Total lobbying expenditures to infl	uence public opinion (grassroots lobbying)			
b Total lobbying expenditures to infl				33,799.	
c Total lobbying expenditures (add I				33,799.	
d Other exempt purpose expenditur				2,969,288.	
e Total exempt purpose expenditure	es (add lines 1c and 1c	l)		3,003,087.	
f Lobbying nontaxable amount. Ent	er the amount from the	e following table in bot	h columns.	300,154.	
If the amount on line 1e, column (a) o	or (b) is: The lob	bying nontaxable am	ount is:		
not over \$500,000,	20% of	the amount on line 1e.			
over \$500,000 but not over \$1,000	0,000, \$100,00	0 plus 15% of the exc	ess over \$500,000.		
over \$1,000,000 but not over \$1,5	00,000, \$175,00	0 plus 10% of the exc	ess over \$1,000,000.		
over \$1,500,000 but not over \$17,	000,000, \$225,00	0 plus 5% of the exce	ss over \$1,500,000.		
over \$17,000,000,	\$1,000,0	000.			
g Grassroots nontaxable amount (er	nter 25% of line 1f)			75,039.	
h Subtract line 1g from line 1a. If zer	ro or less, enter -0			0.	
i Subtract line 1f from line 1c. If zero				0.	
j If there is an amount other than ze	ero on either line 1h or	line 1i, did the organiz	ation file Form 4720	_	
reporting section 4911 tax for this	•			L	Yes No
		raging Period Under			_
(Some organizations t		01(n) election do not ate instructions for li	•	of the five columns b	elow.
	Lobbying Exper	nditures During 4-Yea	ar Averaging Period		Γ
Calendar year	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
(or fiscal year beginning in)	(4) 2020	(6) 2021	(0) 2022	(4) 2020	(c) rotar
2a Lobbying nontaxable amount	197,003.	176,843.	233,642.	300,154.	907,642.
b Lobbying ceiling amount					-
(150% of line 2a, column(e))					1,361,463.
c Total lobbying expenditures	5,800.	10,750.	105.	33,799.	50,454.
d Grassroots nontaxable amount	49,251.	44,211.	58,411.	75,039.	226,912.
e Grassroots ceiling amount					246 262
(150% of line 2d, column (e))					340,368.
	1				1

Schedule C (Form 990) 2023

f Grassroots lobbying expenditures

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For ϵ	each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a)		(b)	
	e lobbying activity.	Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state, or				
	local legislation, including any attempt to influence public opinion on a legislative matter				
	or referendum, through the use of:				
а	Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
С	Media advertisements?				
	Mailings to members, legislators, or the public?				
	Publications, or published or broadcast statements?				
	Grants to other organizations for lobbying purposes?				
	Direct contact with legislators, their staffs, government officials, or a legislative body?				
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
	Other activities?				
	Total. Add lines 1c through 1i				
	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?				
	If "Yes," enter the amount of any tax incurred under section 4912				
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?t III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5) or se	ection	
ı uı	501(c)(6).	311 00 1(0)(0,, 0, 00	,001011	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the till-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(4).				
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members			III-A, lin	e 3, is
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic				
_	expenses for which the section 527(f) tax was paid).	Jui			
а	Current year		2a		
	Carryover from last year				
c					
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues				
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exc				
-	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and				
	expenditures next year?		. 4		
5	Taxable amount of lobbying and political expenditures. See instructions		5		
Paı	t IV Supplemental Information				
Prov	ide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group	list); Part II-	A, lines 1	and 2 (see	
instr	uctions); and Part II-B, line 1. Also, complete this part for any additional information.				

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

WESTERN LANDOWNERS ALLIANCE

Employer identification number 46-1346488

Pai	Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the					
	organization answered "Yes" on Form 990, Part IV, lir	(a) Donor advised funds	(b) Funds and other accounts			
1	Total number at end of year	(4, 2 5) (3, 44) (3, 44)	(2) - 2.122 2.12 2.12.			
2	Aggregate value of contributions to (during year)					
3	Aggregate value of grants from (during year)					
4	Aggregate value at end of year					
5	Did the organization inform all donors and donor advisors in		sed funds			
	are the organization's property, subject to the organization's	-				
6	Did the organization inform all grantees, donors, and donor a					
•	for charitable purposes and not for the benefit of the donor of					
Pai		ganization answered "Yes" on Form 990,	Part IV, line 7.			
1	Purpose(s) of conservation easements held by the organizat	ion (check all that apply).				
	Preservation of land for public use (for example, recrea	ation or education) 💹 Preservation o	f a historically important land area			
	Protection of natural habitat	Preservation o	f a certified historic structure			
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form				
	day of the tax year.		Held at the End of the Tax Year			
а	Total number of conservation easements		2a			
	Total acreage restricted by conservation easements					
	Number of conservation easements on a certified historic str		2c			
d	Number of conservation easements included on line 2c acqu					
_	on a historic structure listed in the National Register					
3	Number of conservation easements modified, transferred, re	eleased, extinguished, or terminated by the	ne organization during the tax			
	year					
4	Number of states where property subject to conservation ea					
5	Does the organization have a written policy regarding the pe violations, and enforcement of the conservation easements i					
6	Staff and volunteer hours devoted to monitoring, inspecting,					
Ü	Stall and volunteer flours devoted to monitoring, inspecting,	, mandling of violations, and emorcing con	iservation easements during the year			
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserv	ation easements during the year			
	3, 1 3,	3	3 ,			
8	Does each conservation easement reported on line 2d above	e satisfy the requirements of section 170	(h)(4)(B)(i)			
	and section 170(h)(4)(B)(ii)?		Yes No			
9	In Part XIII, describe how the organization reports conservat					
	balance sheet, and include, if applicable, the text of the foot	note to the organization's financial stater	nents that describes the			
	organization's accounting for conservation easements.					
Pai	t III Organizations Maintaining Collections o		Other Similar Assets.			
	Complete if the organization answered "Yes" on Form	n 990, Part IV, line 8.				
1a	If the organization elected, as permitted under FASB ASC 95	•				
	of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public					
	service, provide in Part XIII the text of the footnote to its financial statements that describes these items.					
b	b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of					
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service,					
	provide the following amounts relating to these items.					
	(i) Revenue included on Form 990, Part VIII, line 1					
_						
2	If the organization received or held works of art, historical tre		al gain, provide			
	the following amounts required to be reported under FASB A		•			
	Revenue included on Form 990, Part VIII, line 1		· · · · · · · · · · · · · · · · · · ·			
	Assets included in Form 990, Part X					
LHA	For Paperwork Reduction Act Notice, see the Instruction	S 101 F01111 33U.	Schedule D (Form 990) 2023			

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Pa	rt III Organizations Maintaining C	ollections of A	rt, His	torical Tr	easures, o	or Othe	er Sim	ilar Asse	ts (conti	nued,)
3	Using the organization's acquisition, accessi	on, and other record	ls, checl	k any of the	following tha	t make s	significa	nt use of its			
	collection items (check all that apply).										
а	Public exhibition	d		Loan or exc	change progra	am					
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explai	n how th	ney further t	the organizati	on's exe	mpt pui	pose in Par	t XIII.		
5	During the year, did the organization solicit o								7	_	_
	to be sold to raise funds rather than to be ma								Yes		No
Pa	t IV Escrow and Custodial Arran reported an amount on Form 990, Par	-	te if the	organizatio	n answered "	Yes" on	Form 99	90, Part IV, I	ine 9, or		
1a	Is the organization an agent, trustee, custodi		diary for	contributio	ns or other a	ssets no	t includ	ed			
	on Form 990, Part X?								Yes		☐ No
b	If "Yes," explain the arrangement in Part XIII										
									Amoun	t	
С	Beginning balance						1c				
	Additions during the year										
	Distributions during the year										
f	Ending balance						1f		_		
2a	Did the organization include an amount on Fe	orm 990, Part X, line	21, for (escrow or c	ustodial acco	ount liabi	lity?	L	Yes	Ļ	No
	If "Yes," explain the arrangement in Part XIII.										
Pa	T V Endowment Funds Complete if										
		(a) Current year	(b) P	rior year	(c) Two year	rs back	(d) Thre	e years back	(e) Fou	r year	s back
	Beginning of year balance										
b	Contributions										
	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	•		g, column (a)) held as:						
a	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
С		%									
•	The percentages on lines 2a, 2b, and 2c sho	•									
за	Are there endowment funds not in the posse	ssion of the organiz	ation tha	at are neid a	and administe	ered for t	ne			Yes	No
	organization by:									162	No
	(i) Unrelated organizations?										+-
h	(ii) Related organizations?	tions listed as requi		Sabadula DO					3a(ii)		+-
4									3b		
_	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipm		willelit	iuiius.							
. a.	Complete if the organization answere). Part I\	/. line 11a. 9	See Form 990). Part X.	line 10				
	Description of property	(a) Cost or o		·	t or other		ccumula		(d) Boo	k val	
	becompain or property	basis (investr			(other)	٠,	preciation		(4) 500	val	
1a	Land										_
	Buildings										
	Leasehold improvements										
d	Equipment										
	Other										
<u>Tota</u>	I. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, line 1	0c, column	n (B))						0.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 WESTERN LAN	DOWNERS ALLIA	ANCE 4	6-1346488 Page
Part VII Investments - Other Securities			. ugo
Complete if the organization answered "Yes"		e 11b. See Form 990, Part X, line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or e	end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.	5 000 D 1 N / I'	44 0 5 000 5 1 7 1 40	
Complete if the organization answered "Yes"			and of coor manufest colors
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or e	end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9) Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes"	on Form 990 Part IV line	e 11d. See Form 990. Part X. line 15	
	Description	7 174. 200 1 01111 200, 1 41171, 1110 10.	(b) Book value
(1)			(-,
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, co.	I. (B))		
Part X Other Liabilities			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, line	25.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) 2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... X

Schedule D (Form 990) 2023

(8)

Sche	dule D (Form 990) 2023 WESTERN LANDOWNERS ALLIANCE			<u>46-1</u>	1346488	Page 4
Pai	t XI Reconciliation of Revenue per Audited Financial Statement	ts With F				
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.					
1	Total revenue, gains, and other support per audited financial statements			1	4,230	584
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	2a				
b	Donated services and use of facilities	2b	537,662.			
С	Recoveries of prior year grants	2c				
d	Other (Describe in Part XIII.)	2d				
е	Add lines 2a through 2d			2e		662
3	Subtract line 2e from line 1			3	3,692	922
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIII.)	4b				
С	Add lines 4a and 4b			4c		0 .
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	3,692	922
Pai	t XII Reconciliation of Expenses per Audited Financial Statemen	nts With	Expenses per	Retu	rn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.					
1	Total expenses and losses per audited financial statements			1	3,003	087
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:					
а	Donated services and use of facilities	2a	537,662.			
b	Prior year adjustments	2b				
С	Other losses	2c				
d	Other (Describe in Part XIII.)	2d				
е	Add lines 2a through 2d			2e		662
3	Subtract line 2e from line 1			3	2,465	425
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a				
b	Other (Describe in Part XIII.)	4b				
С	Add lines 4a and 4b			4c		0 .
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	2,465	425
Part XIII Supplemental Information						
Provi	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV,	lines 1b a	nd 2b; Part V, line 4	l; Part	X, line 2; Part 2	< I,
lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.						

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE IRC AND CLASSIFIED AS OTHER THAN A PRIVATE ORGANIZATION. THE ORGANIZATION IS, HOWEVER, SUBJECT TO INCOME TAX ON ANY UNRELATED BUSINESS INCOME. THERE WAS NO UNRLATED TAXABLE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022. THE ORGANIZATION HAS ADOPTED THE PROVISIONS OF INCOME TAXES. DETERMINING THE RECOGNITION OF UNCERTAIN TAX POSITIONS, THE ORGANIZATION APPLIES A MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD AND DETERMINES THE MEASUREMENT OF UNCERTAIN TAX POSITIONS CONSIDERING THE AMOUNTS AND

SETTLEMENT WITH TAXING AUTHORITIES. THE ORGANIZATION ANALYZED ITS TAX

PROBABILITIES OF THE OUTCOME THAT COULD BE REALIZED UPON ULTIMATE

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Part XIII Supplemental Information (continued)						
POSITIONS TAKEN ON THEIR FEDERAL TAX RETURNS FOR THE OPEN TAX YEARS 2020						
THROUGH 2022. BASED ON THEIR ANALYSIS, THE ORGANIZATION DETERMINED THAT						
THERE WERE NO UNCERTAIN TAX POSITIONS AND THAT THE ORGANIZATION SHOULD						
PREVAIL UPON EXAMINATION BY TAXING AUTHORITIES.						

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047 Open to Public

Inspection

Name of the organization

WESTERN LANDOWNERS ALLIANCE

Employer identification number 46-1346488

FORM 990, PART 1, LINE 1 THE ORGANIZATION WAS ORGANIZED TO WORK TO ADVANCE POLICIES AND PRACTICES THAT SUSTAIN WORKING LANDS, CONNECTED LANDSCAPES, AND NATIVE SPECIES. THE VISION IS A FUTURE IN WHICH WORKING LANDS REMAIN WHOLE, HEALTHY AND PROSPEROUS, PROVIDING FOR QUALITY LIVELIHOODS, STRONG COMMUNITIES, THRIVING WILDLIFE POPULATIONS, AND ABUNDANT NATURAL RESOURCES. THE PROGRAMS ARE DEDICATED TO ASSISTING COMMUNITIES THROUGH

FORM 990, PART VI, SECTION B, LINE 11B:

TRAINING, ASSISTANCE AND EDUCATION.

THE ORGANIZATION PROVIDES A COMPLETE COPY OF FORM 990 TO ALL MEMBERS OF ITS GOVERNING BODY FOR REVIEW AND APPROVAL BEFORE FILING THE FORM.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST POLICIES ARE COMPLETED AND UPDATED BY ALL BOARD MEMBERS AS NEEDED.

FORM 990, PART VI, SECTION B, LINE 15:

FORM 990, PART VI, LINE 15A:

COMPENSATION PROCESS FOR TOP OFFICIAL: COMPARATIVE ANALYSIS OF SALARIES WITH OTHER NONPROFITS IN THE AREA ARE USED TO DETERMINE COMPENSATION.

FORM 990, PART VI, LINE 15B:

COMPENSATION PROCESS FOR OFFICERS: COMPARATIVE ANALYSIS OF SALARIES WITH OTHER NONPROFITS IN THE AREA ARE USED TO DETERMINE COMPENSATION.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Name of the organization WESTERN LANDOWNERS ALLIANCE	Employer identification number 46-1346488
FORM 990, PART VI, SECTION C, LINE 18:	
THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC	INSPECTION ON ITS
WEBSITE, AT WWW.GUIDESTAR.ORG AND UPON REQUEST.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT	OF INTEREST POLICY
AND FINANCIAL STATEMENTS AVAILABLE TO	
MEMBERS OF THE PUBLIC UPON REQUEST.	
FORM 990, PART VII, LINE 2(C)	
THE PROCESS HAS NOT CHANGED.	