

Answers to questions in **IRS Form 1023, Application for Recognition of Exemption**:

Part IV, Narrative Description of Your Activities

Well Regulated Militia (abbreviated “WRM”) was organized exclusively for religious, charitable, literary, and educational purposes. Specifically, WRM educates and informs the public as to their rights, privileges and immunities, and liberties contained in the founding documents of the United States, as well as subsequent amendments, laws, ordinances, and court decisions. WRM also encourages discussion on corner cases, rights not applicable today, rights created since the founding, overlapping rights, and apparent contradictory rights.

WRM posits that there are exempt organizations that limit discussion to aspects of the Second Amendment, without looking at other important rights, and dealing with issues not exactly related to rights themselves. Other rights organizations appear to deal with single issues in the Bill of Rights, especially the First Amendment, but neglect other rights discussed there and elsewhere in the founding documents. Sometimes, an organization favors one right so much that they trample others in order to preserve the favored one. WRM wants to challenge this notion, and become an organization that deals with all rights, how they came to be, and how they are relevant today. WRM believes all rights are important to exercise and maintain, and therefore is one of a few organizations expressly formed to promote all rights equally.

Over 200 years ago, the founders expressed their views on individual liberty. Their statements are no less relevant today – even more so as technological advances have encroached into our personal spaces. These are some founders’ quotes relating to individual liberty that envelope the core of our mission:

They that can give up essential liberty to obtain a little temporary safety deserve neither liberty nor safety. – Benjamin Franklin, 1759

Guard with jealous attention the public liberty. Suspect every one who approaches that jewel. Unfortunately, nothing will preserve it but downright force. Whenever you give up that force, you are inevitably ruined. – Patrick Henry, 1788

Good intentions will always be pleaded for every assumption of authority. It is hardly too strong to say that the Constitution was made to guard the people against the dangers of good intentions. There are men in all ages who mean to govern well, but they mean to govern. They promise to be good masters, but they mean to be masters. – Daniel Webster

Liberty must at all hazards be supported. We have a right to it, derived from our Maker. But if we had not, our fathers have earned and bought it for us, at the expense of their ease, their estates, their pleasure, and their blood. – John Adams, 1765

If ye love wealth better than liberty, the tranquility of servitude than the animated contest of freedom, go from us in peace. We ask not your counsels or arms. Crouch down and lick the hands which feed you. May your chains sit lightly upon you, and may posterity forget that you were our countrymen! – Samuel Adams, 1776

A militia, when properly formed, are in fact the people themselves ... – Richard Henry Lee, 1788

Neither the wisest constitution nor the wisest laws will secure the liberty and happiness of a people whose manners are universally corrupt. – Samuel Adams, 1749

The constitutions of most of our States assert that all power is inherent in the people; that ... it is their right and duty to be at all times armed; ... – Thomas Jefferson, 1824

The natural liberty of man is to be free from any superior power on Earth, and not to be under the will or legislative authority of man, but only to have the law of nature for his rule. – Samuel Adams, 1772

... a free people claiming their rights as derived from the laws of nature, and not as the gift of their chief magistrate. – Thomas Jefferson, 1774

Sometimes it is said that man cannot be trusted with the government of himself. Can he, then, be trusted with the government of others? – Thomas Jefferson, 1801

The people never give up their liberties but under some delusion. – Edmund Burke, 1784

WRM incorporated in 2013 as a non-profit in the State of Georgia, so there are no past activities. The present activities are mainly to start the organization by filing the appropriate paperwork with the IRS and Georgia, obtain bank accounts and credit cards, create a logo, create a website, and trademark our name and logo. Until the IRS exemption is filed and granted, there will be limited or no effort to gain members or begin activities. WRM wants any prospective members to be assured WRM is a valid tax-exempt entity before they enroll, so they don't have to file amended taxes if the IRS exemption is rejected.

Once the initial activities are complete, WRM plans to educate people as to the rights contained in the Declaration of Independence, and the operative rights contained in the U.S. Constitution. WRM plans to do this in several ways:

First, members will get periodic essays on specific rights, with historical bases, court interpretations, and the way they are perceived today. For instance, an essay related to the Second Amendment may be entitled "Does the Second Amendment apply to individuals or militia?" and another may be "What is a militia?". These essays will be sent via email. Some time of the organization will be spent on this activity, about 20%. This activity will be funded by volunteers donating time and skills and will not require monies from WRM itself.

Second, there is a website, www.WRMil.org, LinkedIn, Twitter, and Facebook pages where the public can discuss specific issues pertaining to rights. There may be a blog on the website in the future, but this decision depends on cost issues. The content on these services is expected to be in the form of a single thesis, presented by a WRM Trustee or member, with some supporting information, and let the readers have a lively discussion. WRM, through this process, intends to interject at times with historical facts, related to the conversation. A point for discussion may be "Is the Ninth Amendment relevant today?", and one related to the Declaration of Independence and Constitution may be "What rights mentioned in the Declaration of Independence are not explicitly mentioned in the Constitution, and are they implicitly contained or forgotten?" In all, the collective content will serve to be a repository of a broad and thoughtful discussion on individual and civil

rights. Most of the time of the organization will be spent on this activity, about 60%. This activity will be funded by donated time and skills and will not require monies from WRM itself.

Third, WRM may participate in conferences, rallies, and other similar activities, being careful not to advocate for specific elections or legislation, and consider donations for travel and related costs. If such activities contain those who are advocating, WRM's agents will be careful to specifically note they are not advocates and are a 501(c)(3) organization that cannot do so. Some time of the organization will be spent on this activity, about 5%. WRM monies are expected to be used further the collaboration.

Fourth, WRM intends to communicate with similar rights organizations and hope to cross-reference each other on their websites. Some time of the organization will be spent on this activity, about 5%.

In order to keep costs down, there are number of fiscal principles WRM plans to use. First, as much as possible, all membership activities and educational tools will be done electronically. WRM intends to use PayPal or a similar agent to collect dues and donations. Education materials are in the form of blogs, email, and other electronic means. The WRM's website will be hosted on a trustee's computer already hosting other sites, so the only extra costs are in registering a domain name, DNS service, and backup mailing servers. Some time of the organization will be spent on this maintaining the corporate tasks, about 10%. WRM monies are expected to be used to do the maintenance of memberships and the execution of the annual meetings.

The sources of WRM's income derive from personal resources and public donations. Additional income sources will include fund-raising. See the explanation for Part VI, Line 3, and Part VII, Line 4a for WRM's handling of other forms of income. WRM disposes its income through the decisions made by its Board of Trustees or through the decisions of the duly elected Treasurer, whose power to pay expenses is set out by the Board or WRM's bylaws in accordance to WRM's purpose. Expenses paid by WRM include, but are not limited to: equipment purchases and rentals (where donations could not be obtained), insurance premiums (if needed), internet website fees, publications, advertising, and miscellaneous Board expenses.

In Revenue Procedure 86-43, 1986-2 C.B. 729, the IRS recognized that advocacy of unpopular or less accepted view points may be educational, and reaffirmed that it is "the policy of the Service to maintain a position of disinterested neutrality with respect to the beliefs advocated by an organization." While some rights are controversial, especially those in the First, Second, Fourth, and Fourteenth Amendments, WRM wants to explore both sides of the issues and educate members and others about the history and corner cases, to provoke individuals to come to their own conclusions. The discussions need to be fact-based and even-handed by looking at all facts, not just those that support one view. WRM understands the founding documents were readable by the general populace, and, in keeping with that tradition, discussions should be understandable to current society, without legalese that would obscure the points being made. This is aided in that the trustees are not associated with the legal profession and are merely citizens concerned about promoting the rights of individuals.

In summary, by educating U.S. citizens about rights, WRM is instructing the public on subjects useful to

the individual and beneficial to the community, and defending civil rights secured by the founding documents of the United States as well as subsequent laws and court decisions. WRM does not plan, sponsor, or otherwise encourage violations of ordinances or laws.

Part V, Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

Line 2a-b.

Steven M Kramer and Tena Halfin have a business relationship. Ms. Halfin is Mr. Kramer's occasional personal trainer since late 2000. There is no other business relationship in the past, present, or planned, between the two officers. This relationship shall have no bearing on their respective duties or conflicts of interest in this organization.

There are no other past, present, or planned business relationships between officers or trustees. The organization has no directors, preferring to call them trustees.

Line 3a.

Steven M Kramer, President and Chairman of the Board of Trustees

Mr. Kramer is a volunteer Chairman of the Board of Trustees. He is also the President. His qualifications include graduating with a B.S.E degree in Electrical Engineering and Computer Science and an M.S. in Computer Science, both from the University of Connecticut. He has been successful in the computer security business. While at the University of Connecticut, he was president of the Honors Program Coordinating Committee, where he revived the dormant organization, as well as re-writing the By-Laws. He was the Treasurer of the neighborhood recreation non-profit, and a trustee of the local synagogue. He was a founder and officer of a successful for-profit company, SecureWare, Inc. that was bought out by Hewlett-Packard Company. He has been the chair of a 501(c)(3) foundation, the Steven M. and Betsy S. Kramer Family Foundation for 13 years. His duties are enumerated in our By-Laws, including managing the day-to-day business of the organization, attending meetings of our board, and voting on board decisions. Mr. Kramer receives no compensation of any kind, and performs his duties on an "as needed" basis.

Jason B. Hurst, Vice President

Mr. Hurst is a volunteer trustee, and the Vice President. He received a B.S. degree in Civil Engineering

from Georgia Institute of Technology. He is a partner and the Vice President in a local engineering firm. He is a certified NPDES Design Professional and certified by NCEES. He has been a member of the International Council of Shopping Centers. He is keenly interested in issues related to freedom and educating the public about their rights. His duties are enumerated in our By-Laws, including attending meetings of our board, voting on board decisions, and presiding over the board in the absence of the president. Mr. Hurst receives no compensation of any kind, and performs his duties on an “as needed” basis.

Tena Halfin, Secretary

Ms. Halfin is a volunteer trustee, and the Secretary. She has been a registered nurse since 1985, and is currently employed as a full-time registered nurse at a mental health and chemical dependency treatment hospital, as well as a part-time personal trainer. She is a member of the American Council of Exercise. She is outspoken on the erosion of rights that can occur over time, and wants to work to preserve them. Her duties are enumerated in our By-Laws, including attending meetings of our board, voting on board decisions, day-to-day administrative functions, and properly recording minutes. Ms. Halfin receives no compensation of any kind, and performs her duties on an “as needed” basis.

David Hummel, Treasurer

Mr. Hummel is a volunteer trustee, and the Treasurer. He is a licensed mortgage broker and a loan officer. He has served on many boards, including the Future Farmers of America, Congregation Beth Shalom, Congregation Geshar L'Torah, the southwest region of the Federation of Jewish Men's Club. He was a Vice President of Congregation Geshar L'Torah, and Men's Club President at both Congregation Beth Shalom and Congregation Geshar L'Torah. His experience as a loan officer serves him well for his office of Treasurer. His duties are enumerated in our By-Laws, including attending meetings of our board, voting on board decisions, financial record-keeping, and accounting and reporting. Mr. Hummel receives no compensation of any kind, and performs his duties on an “as needed” basis.

Line 8a.

WRM expenses related to starting-up will be partially financed by borrowing from officers, to be paid back when sufficient funds are collected in the treasury. The “loans” indicated here are more company expenses that are paid by officers, to be reimbursed by WRM. In order to be fully open, we checked “Yes” on this box so we could explain that these are usual reimbursable start-up expenses, not true loans. Such expenses are kept to a minimum, as explained in the Part IV narrative.

Line 8b.

WRM has or will document any and all such expenses in its meeting minutes, along with who is owed

the expenses, and also record when they are paid back.

Line 8c.

WRM expenses expects to limit the borrowing of start-up expenses to the President.

Line 8d.

WRM expenses must be those directly related to starting the organization, such as buying the corporate seal, trademark application fees, corporation filing fees, legal costs, applying to the IRS as a public charity. Of these, the ones with the largest costs are expected to be charged by the federal government. Furthermore, any vendor used for the start-up costs shall not be associated in any way with an officer, employee, or contractor of WRM.

Line 8e.

WRM expenses will only be reimbursed by showing a valid itemized receipt from the vendor that was used. The reimbursable amount shall be only that which is provided by the receipt.

Line 8f.

See corporate minutes for the expenses that have been approved, as well as attached copies for the corporate seal purchase and state corporate filing fees.

Part VI, Your Members and Other Individuals and Organizations That Receive Benefits From You

Line 1a.

WRM plans to provide no funding to individuals. WRM plans on selling membership cards, T-shirts, and other low-cost branded items to individuals in order to raise funds. The core of WRM is to provide services to members and others; that is, to educate and inform them of rights, how they originated, how they've changed, and how they are realized in today's changing country.

Line 1b.

To carry out our exempt purposes, WRM plans to donate to like-minded 501(c)(3) causes showing solidarity, as well as supporting their objectives when it is more cost effective to do so than with WRM alone. An example company is the Second Amendment Foundation, although they have not been approached at this time. Similarly, the Bill of Rights Institute is an example of an organization with a purpose that is very much like ours, and they, also, have not been approached at this time. The funds would be in the form of donations, joint contributions to educational activities, or partial funding of a

report.

Line 3.

As stated in Line 1a above, WRM plans on selling branded items to raise funds for its cause. These are open to all members, including trustees and officers. Trustees and officers are treated as anyone else in that they will have to pay full retail costs for the items. Trustees and officers not only will help to design the services, but they will also learn from the feedback. Trustees and officers, then, are not prohibited from buying items nor using services, but they are not to be given them for free or reduced value. Trustees and officers must be full members, and therefore have paid membership dues.

Part VIII, Your Specific Activities

Line 4a.

Fund-raising activities will mostly be through email solicitations and, initially, personal solicitations. The WRM trustees intend to use an “email blast” and Facebook notifications to start, and hope word-of-mouth and search engine references will continue. The emails will include references to websites, memberships and renewals, donations, and sign-ups for mailing lists.

At this time, no mail solicitations are expected, but WRM did not want to eliminate them from the total picture. (Recall in Part IV, as much as possible will be done electronically to lower administrative costs.)

Personal solicitations will be done at meetings and events in which WRM is a participant.

At this time, there may be phone solicitations, but those would be one-on-one and not through some external agency, because it’s not in keeping with keeping administrative costs low.

WRM certainly expects to take monetary donations (in addition to dues) on our website, using a low-cost merchant service like PayPal.

WRM, on a case-by-case basis, may accept contributions of: real property; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type if said contributions further the purposes of this organization. This organization will not accept donations if any conditions imposed by the donor on the contribution limit this organization’s ability to achieve its purposes or force this organization to conduct activities that are not in furtherance of 501(c)(3) purposes. WRM will ensure that donations are accepted in accordance with 501(c)(3) regulations and will properly determine fair market value according to Publication 561. Other than monetary donations and public securities, WRM will not actively solicit such contributions.

If some foundation or government agency wants to donate to WRM, we would gladly take the contribution, as long as no strings are attached that would incur large costs or have WRM deviate from its stated goals. WRM will not actively solicit such contributions.

The costs of operating WRM are limited. Where possible, all operating and administrative expenses will be donated, and on-line tools will be free, and where possible, open-source. There are expected costs in creating the branded materials, intellectual property, and maintaining the books.

Line 4d.

WRM addresses its fund-raising appeals to members and other interested parties who reside all across the United States, rather than from persons located within any particular state or government jurisdiction. These activities are conducted solely on behalf of WRM. Except as noted in Part IV, Lines 1b, 13b, and 13c, proceeds from fund-raising activities are not shared with any other organization, nor does WRM share in proceeds collected by any other organization.

Line 10.

WRM intends to quickly trademark its name and logo, thus owning those trademarks. WRM intends to place a copyright on all its materials (blog entries, essays, newsletters, web pages, etc.) and consider all contributions from WRM personnel and outsider contributors as intellectual property so they can not be abused or misused. WRM will own those copyrights. WRM does not intend to exploit such materials for commercial purposes. Should some external entity want to use the materials, it is expected to be just given to them for single or educational use, without charge; the application to do so would have to state the purpose and the extent of the use. WRM does not intend to license its branded items or trademarks, because it would not be in control of their ultimate use.

Line 13b.

As stated in Part IV, Line 1b, WRM wants to be able to support like-minded 501(c)(3) organizations by donating to them (as a small grant or simple donation) and entering in business relationships with them. WRM does not expect to issue loans or other distributions.

Line 13c.

As of this time, there are no contracts with organization specified in Line 13b, nor are any in the conceptual or planning phase. To further relationships where both organizations can complete an educational service that a single one could not, WRM would enter into a written contract. (We answered “Yes” to this item because we do not want to preclude this activity, although we have none so far. Strictly speaking, the answer is “No” for the present.)

Line 13d.

At this time, there are no recipient organizations. Any future recipient organization must be 501(c)(3) public charities, with similar purposes to WRM. Board members of WRM shall not be permitted to service on the board of any recipient organization.

Line 13e.

Small grants are approved by vote of the Board of Trustees. The initial solicitation and the approval of funding therefore appear in the permanent record as Board meeting minutes. Grants are paid after recipients provide a “Remittance Request” report, either upon the commencement or the completion of their project, indicating exactly how the funding will be or was used. A copy of the form is provided in this packet.

Line 13f.

Small grants are solicited by WRM by letter, by the other nonprofits by letter, or verbally in the context of WRM Board meetings. In every case it is understood by both parties that the money will be spent for the purposes it was originally intended to pay for, as defined on the WRM “Remittance Request” form. WRM responsibilities are generally limited to paying the grant in a timely manner when this form has been properly completed and submitted. WRM isn’t expect to have many funds, so grant activity will be both small and rare. In the event that grant funds were, at some time, misappropriated, recourse would be a refusal to participate financially in such projects in the future, as well as take action to recover funds to protect WRM’s exempt standing and its purpose, if the action is not cost prohibitive.

Line 13g.

Please see above (notes for item 13f) regarding oversight during the term of small grants. Final review of completed small grant projects is a routine Board function, with final conclusions formally recorded in minutes of Board meetings.

Part IX, Financial Data**Line 9.**

Merchandise sold will be T-shirts, caps, other similar clothing, ornamental membership cards, framed membership certificates, and other related items.

Line 16.

Website DNS annual registration fees cost \$55 each year.

Line 23.

Start-up expenses and ongoing corporate expenses. In 2014, \$143 is owed to the President for 2013, \$40 purchase of the corporate seal, \$3 for a credit reporting agency “unfreeze” to obtain a WRM corporate credit card, and \$100 for the initial corporate filing fees. In 2014, an additional \$85 was paid for Georgia 2013 and 2014 corporate filing fees, and in 2015, those fees are \$30. In 2014, one-time costs are \$400 is the Form 1023 filing fee, \$700 for federal trademark fees, \$3 for a change to a no-annual-fee

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credit card, and \$30 for Georgia state trademark fees.