

September 30, 2025



Internal Revenue Service  
Exempt Organizations Division  
Attn: EO Classification

Re: Potential IRS Nonprofit Violation by Friends of LCC Foundation dba "Friends of Little Cottonwood Canyon"

To Whom It May Concern,

As the watchdog organization for Sandy City residents and taxpayers, we express our concern that the **Friends of LCC Foundation dba "Friends of Little Cottonwood Canyon,"** a registered 501(c)(3) nonprofit organization (EIN 87-4469336), may have violated the Internal Revenue Service's prohibited activities code.

As the IRS clearly outlines: "Under the Internal Revenue Code, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity. Violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes."

The **Friends of LCC Foundation** has engaged in precisely this prohibited conduct. The organization has **formally endorsed candidates in both Sandy City, Utah and Cottonwood Heights City, Utah municipal elections (as outlined in exhibit A and B)**, thereby intervening in political campaigns in direct violation of its 501(c)(3) status.

We find these actions troubling, as they not only undermine public trust in the integrity of the nonprofit sector, but also demonstrate disregard for the obligations and responsibilities that come with tax-exempt status. While we understand the organization's leadership is entitled to engage in political activity in their personal capacity, doing so under the banner of a 501(c)(3) entity is expressly prohibited. If they wish to operate as a political organization, they may certainly do so as a taxable entity subject to the appropriate state and federal regulations.

We respectfully request that the IRS investigate this matter promptly and prior to the November 4, 2025, general election. Should violations be confirmed, we urge the IRS to take appropriate enforcement action, including considering sanctions up to and including the revocation of the organization's tax-exempt status.

A copy of this letter has been shared with the **Utah State Tax Commission** and the **Utah Division of Corporations and Commercial Code** for their awareness.

Sincerely,

Craig Ulrich  
Co-Founder  
Residents for Sandy's Future

Don Willie  
Co-Founder  
Residents for Sandy's Future

CC: Friends of LCC Foundation Board of Directors, Utah State Tax Commission, Utah Division of Corporations and Commercial Code



## EXHIBIT A: Website Page Displaying IRS Prohibited Activity

Link: <https://lccfriends.org/our-candidate-endorsements-for-sandy-city-and-cottonwood-heights-nov-4-elections/>

If you have any questions or concerns about who Friends of Little Cottonwood Canyon endorses, please reach out to us at [Contact@Lccfriends.Org](mailto:Contact@Lccfriends.Org)

## 2025 Sandy City Candidate Endorsements

**Mayor:** Monica Zoltanski

**City Council District 1:** Brooke Christensen

**City Council District 3:** Iva Williams

**Sandy City Council at Large:** Evan Tobin

## 2025 Cottonwood Heights Candidate Endorsements

**Mayor:** Gay Lynn Bennion

**District 3:** Randy Prazen

**District 4:** Ellen Birrell

**Friends of Little Cottonwood Canyon**

Friends of Little Cottonwood Canyon is a nonprofit coalition of Utahns fighting against a gondola in Little Cottonwood Canyon to preserve its unique beauty and ecosystem.

Quick Links	Support Us	Contact Information	Follow Us
<a href="#">About Us</a>	<a href="#">Donate</a>	<a href="mailto:Contact@Lccfriends.Org">Contact@Lccfriends.Org</a>	<a href="#">X.Com</a>
<a href="#">Gondola Politics</a>	<a href="#">Store</a>	9373 Granite Vista Drive Sandy, UT 84092	<a href="#">Instagram</a>
<a href="#">Gondola Lawsuits</a>	<a href="#">Join Us</a>		<a href="#">Facebook</a>
<a href="#">Store</a>			
<a href="#">Resources</a>			

**Support Our Mission to Stop the LCC Gondola**

Your donations to Friends of LCC support legal fees for lawsuits against UDOT, political lobbying, legislative research and analysis, public education and awareness campaigns, fundraising events, communications tools, and more.

We are a volunteer-run organization with little administrative costs--this means that >90% of your donation goes to fund these activities.

Right now any size donation will be matched by a generous donor! Please support us by taking...

[Read more](#)

Organized by Friends of Little Cottonwood Canyon  
501(c)(3) Public Charity EIN 87-4469336  
[mmack2@aol.com](mailto:mmack2@aol.com)

Verified

Powered by [Givewell](#)

Support Privacy Terms

Choose amount

\$1,000 \$500 \$250

\$100 \$55 \$25

\$ Other USD

☐ Add note/comment

Continue

\$376 1% of \$25,000 goal



## Our Candidate Endorsements For Sandy City And Cottonwood Heights Nov. 4 Races



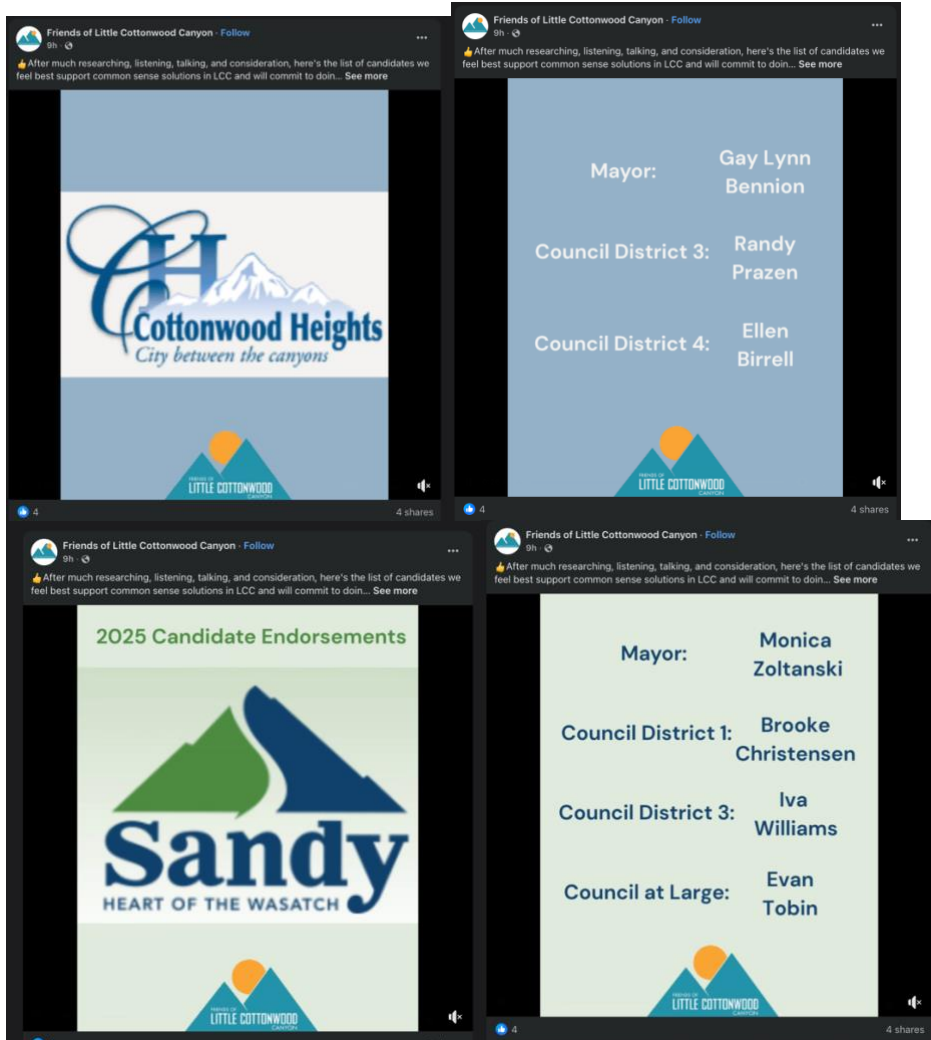
Friends of Little Cottonwood Canyon (FoLCC) exists to oppose UDOT's gondola plan and promote fiscally responsible, common-sense solutions to canyon congestion. As a single-issue advocacy group, we unapologetically vet and support candidates who share and demonstrate our commitment to accountability, transparency, and responsible use of public funds.

September 21, 2025



## EXHIBIT B: Social Media Posts Displaying IRS Prohibited Activity

Facebook Link: <https://www.facebook.com/share/v/17A95Bzkn4/>





Instagram Link:

[https://www.instagram.com/reel/DO4fqCmlFZz/?utm\\_source=ig\\_web\\_copy\\_link&igsh=MzRlODBiNWFlZA==](https://www.instagram.com/reel/DO4fqCmlFZz/?utm_source=ig_web_copy_link&igsh=MzRlODBiNWFlZA==)

