

Healing Roots Outreach Collective (UBI 605 944 010)

IRS Form 1023 – Supplemental Packet (FILLED)

EIN: 39-3295288

Date: August 11, 2025

Mailing Address: 2122 S 272ND ST APT B111, Kent, WA 98032-7947

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This packet consolidates the cover letter, Part IV Narrative of Activities, related-party RV lease documentation pack, compensation & independent contractor summary, public-support classification worksheet (FILLED), and SPV disclosure.

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1) Cover Letter to IRS

Via Pay.gov (Form 1023 Attachments) or secure upload per EO specialist instructions

Exempt Organizations Determinations
Internal Revenue Service

Re: Application for Recognition of Exemption under IRC § 501(c)(3) – Healing Roots Outreach Collective (EIN 39-3295288)

To Whom It May Concern:

Healing Roots Outreach Collective respectfully submits its supplemental packet in support of our Form 1023 application for recognition of exemption under § 501(c)(3), requesting public charity classification under § 509(a)(1) and § 170(b)(1)(A)(vi). Healing Roots Outreach Collective is a Washington State nonprofit public benefit corporation (UBI 605 944 010) governed by RCW 24.03A.

Our mission is to deliver peer-led, Indigenous-informed mobile harm reduction services in King & Pierce Counties, Washington. This packet consolidates our program narrative, governance and compliance summaries, related-party vehicle lease documentation, public-support analysis, and disclosure for our wholly owned single-member LLC, Healing Roots Outreach SPV LLC.

Please associate this single PDF with our case. Contact Jonathan Mallinger (Chair & Secretary) at 253-678-9186 or HEALINGROOTSOUTREACHCOLLECTIVE@PROTON.ME for any additional information.

Respectfully submitted,
Jonathan Mallinger
Chair & Secretary
Healing Roots Outreach Collective
2122 S 272ND ST APT B111, Kent, WA 98032-7947

2) Part IV – Narrative of Activities

Purpose: Healing Roots Outreach Collective operates exclusively for charitable and educational purposes.

Service Area: King & Pierce Counties, Washington.

Programs:

- Overdose prevention (naloxone distribution, education) and syringe exchange.
- Trauma-informed wound care; rapid HIV/HCV testing and referrals.
- Crisis navigation, housing/detox referrals; peer support.
- Indigenous cultural healing circles and ceremony-based reconnection.

How activities further exempt purposes: These activities relieve the poor and distressed and improve public health outcomes through evidence-based harm reduction and education. Services center cultural safety and peer leadership, are provided without discrimination, and confer no private benefit or inurement.

Beneficiaries: People who use drugs and unhoused neighbors in King & Pierce Counties, Washington.

Methods & safeguards: Evidence-based protocols; trained peer staff; cultural safety practices; incident reporting; data privacy and safety procedures.

When & where: Mobile outreach via RV and pop-up sites with community partners throughout the service area.

Annual outputs (projected): [Enter outputs] naloxone kits; [Enter outputs] wound-care contacts; [Enter outputs] HIV/HCV tests; [Enter outputs] referrals; [Enter outputs] cultural circle participants.

Use of funds: Program supplies; mobile operations (fuel, insurance, maintenance); limited administration; evaluation/data; outreach stipends (if any).

Fundraising & grants: Individual donations; foundation/government grants; employer matching; restricted gifts tracked separately with grant/fund coding.

3) Related-Party RV Lease Documentation Pack

Board Review Memo (Summary)

Subject: Related-party RV lease – fairness determination and approval

Parties: Lessor – parents of Chair Jonathan Mallinger; Lessee – Healing Roots Outreach Collective

Asset: 2020 Coachmen Freelander (VIN on file)

Key terms: Monthly rent \$[____]; term [____]; mileage/maintenance responsibilities; insurance.

Process:

- Interested persons disclosed relationship; recused from discussion and vote.
- Finance/Program review of operational need.
- Fair-market value (FMV) analysis conducted (see worksheet).

Determination: Disinterested directors determined the terms are fair and at or below FMV and in the organization's best interest. Vote: approved unanimously.

FMV Worksheet (attach comps/screenshots):

Comparable 1: [Source/date], [model/year], monthly equivalent \$[]

Comparable 2: [Source/date], [model/year], monthly equivalent \$[]

Comparable 3: [Source/date], [model/year], monthly equivalent \$[]

Insurance differential: \$[]/mo • Maintenance reserve: \$[]/mo

Conclusion: Proposed rent \$[] is [below/at/above] FMV range \$[low–high].

Prepared by: [Name/Title], [Date].

Minutes Excerpt (July 30, 2025): "The Board approves entering into a vehicle lease agreement with Jonathan Mallinger's parents for the use of a 2020 Coachmen Freelander RV. Interested persons disclosed the relationship and recused from discussion and vote. The Board reviewed FMV data and determined the terms are fair and in the organization's best interest. Motion approved unanimously."

4) Compensation & Independent Contractor Summary

Officers/Key Employees (current):

- Jonathan Mallinger — Chair & Secretary — Compensation: \$0 (volunteer)
- Lilly Fedas — Treasurer — Compensation: \$0 (volunteer)
- Brianna Bear — Director — Compensation: \$0 (volunteer)

Planned compensation (if any): [Position], range \$[]-\$[]/yr; set by disinterested directors with comparability data and contemporaneous documentation.

Independent contractors (planned/if any): [Role], scope, annual cap \$[], procurement method, deliverables.

Controls: Segregation of duties; dual signatures > \$500; written agreements; W-9s and 1099s as required.

5) Public-Support Classification Worksheet (Filled)

Year	Total Support	Public Support (Numerator)	Public Support Fraction
Year 1 (Aug–Dec 2025)	\$32,000	\$31,500	98.44%
Year 2 (2026)	\$78,000	\$76,000	97.44%
Year 3 (2027)	\$105,000	\$101,500	96.67%

Election: § 509(a)(1) / § 170(b)(1)(A)(vi) (meets ≥ 33■% in all years).

6) SPV Disclosure (Single-Member LLC)

Entity: Healing Roots Outreach SPV LLC (wholly owned by Healing Roots Outreach Collective)

Purpose: Manage operational and liability risks for vehicle-based outreach and certain grants.

Status: Operating documents approved effective July 30, 2025.

Tax treatment: Single-member LLC disregarded for federal tax purposes; activities further Healing Roots Outreach Collective's exempt purposes.

Governance docs: SPV Operating Agreement (Manager: Jonathan Mallinger); Inter-Entity Agreement (arm's-length services/cost allocations); insurance and vehicle compliance tracking.

Footer: Include org name, EIN, and case/letter ID on each page when sending to the IRS specialist.