



February 21, 2013

Sherry Wan -- 7823
Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

RE: Pro Life Revolution 501(c)(3) Application
EIN: 27-1929396

Dear Ms. Wan:

This letter is in response to your letter of February 5, 2013, requesting additional information concerning the activities of Pro Life Revolution. The response to the various questions you raised in the letter is below.

Charitable Activities of Pro-Life Revolution

As an initial matter, your letter of February 5 is incorrect. Pro-Life Revolution is not seeking exemption solely as an educational organization. Rather, Pro-Life Revolution is a religious, charitable, and educational organization. All of these are exempt purposes and an organization may be exempt if it operates for “one or more” of these exempt purposes. *See* Treas. Reg. 1.501(c)(3)-1(d). Pro-Life Revolution operates for religious, educational, and charitable purposes and pursues activities that further these purposes.

Pro-Life Revolution pursues charitable activities in that it provides relief to the distressed. *See* Treas. Reg. 1.501(c)(3)-1(d)(2). Pro-Life Revolution does this in several ways, most notably through its God Parents Project which houses young women in abusive pregnancy situations. As the regulation states, “The fact that an organization, in carrying out its primary purpose, advocates social or civic changes or presents opinion on controversial issues with the intention of molding public opinion or creating public sentiment to an acceptance of its views does not preclude such organization from qualifying under section 501(c)(3).” *Id.* Thus, Pro-Life Revolution’s activities are charitable in nature even if they advocate for social changes or seek to mold public opinion on controversial issues.

Pro-Life Revolution is also religious in that it pursues the advancement of religion. Everything the organization does is motivated by and infused with a religious perspective and viewpoint. This is evident from the quotation of Bible verses on the organization’s website and also from the activities

it conducts. For example, the God Parents Project seeks to reach out to pregnant young women with the love of God. The Actors for Jesus project is about using acting talents and abilities to “carry the message of Christ into the deepest darkness.” In addition, the Wake Up Call project calls Christians to counsel others in front of abortion clinics to share Jesus with them. These activities are undeniably religious in nature.

Pro-Life Revolution also pursues educational activities. The information it presents on its website and to the public is educational in nature as has been discussed in previous communications and will be discussed more fully below.

Legal Standard to be Applied

Your letter of February 5 also contained the incorrect legal standard to be applied in this case. Specifically, you cited the correct legal standard to be the case of *Big Mama Rag, Inc. v. United States*, 494 F. Supp. 473 (D.D.C. 1979), and Revenue Ruling 68-263. Both of these authorities utilize the “full and fair exposition” standard for judging when activities by an organization are considered educational.

But the *Big Mama Rag* opinion you cited was overruled by the District of Columbia Circuit Court. See *Big Mama Rag, Inc. v. United States*, 631 F.2d 1030 (D.C. Cir. 1980). In that case, the Circuit Court reversed the lower court’s opinion you cited in your letter and specifically held the “full and fair exposition” test to be unconstitutional. Thus, application of the “full and fair exposition” test to Pro-Life Revolution is not only contrary to existing law, but also raises serious and significant constitutional concerns.

You also set out a standard in your letter that is not found anywhere in case law or the regulations. You stated:

Further, an organization’s activities may not be considered serving (sic) educational purpose, if an organization carries out activities that aims (sic) to deny or reduce the rights of another segment of the community; that are designed to influence public opinion in favor of its advocated position; that may have adverse effect on the day to day operation of public health facilities (sic) that may be detrimental to the community as a whole; and that show (sic) a type of propaganda to defy other’s beliefs or viewpoints on the same matter.

The paragraph in your letter seems to be a compilation of several standards, some of which are incorrect and some of which are not found in the case law or regulations. For instance, your statement that an organization’s activities may not be educational if they “are designed to influence public opinion in favor of its advocated position” is contrary to Treasury Regulation 1.501(c)(3)-1(d)(3) which specifically states:

An organization may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. On the other hand, an organization is not educational if its principal function is the mere presentation of unsupported opinion.

If the Service adopts a position that an organization's activities are not educational if they are "designed to influence public opinion in favor of its advocated position," such a standard would be in direct violation of the First Amendment because it would amount to a viewpoint discrimination on speech. "The government must shun being the arbiter of 'truth'" *National Alliance v. United States*, 710 F.2d 868, 875 (D.C. Cir. 1983). Denying a tax exemption because the government disagrees with the viewpoint of the organization can be a discriminatory limitation on speech that violates the Constitution. *See Nationalist Movement v. Comm'r.* 102 T.C. 558, 584 (1994).

In addition, you state that an organization's activities may not be educational if they "may have adverse effect on the day to day operation of public health facilities (sic) that may be detrimental to the community as a whole." This standard appears nowhere in tax law or regulations. And, there is absolutely no proof that any of the activities undertaken by Pro-Life Revolution have an adverse affect on the day to day operations of public health facilities. If you are referring to the activities the organization conducts in front of abortion clinics, those activities are peaceful activities protected fully by the First Amendment. The peaceful exercise of First Amendment rights do not have a detrimental impact on the day to day operations of an abortion clinic. And, most importantly, the Service has no evidence that there is *any* detrimental impact on *any* abortion clinic as a result of Pro-Life Revolution's peaceful activities.

Further, you state that an organization's activities may not be educational if they "deny or reduce the rights of another segment of the community." Again, this standard is nowhere in tax law or regulations and there is no evidence at all that any of Pro-Life Revolution's activities result in this effect. This standard appears to place the Service in the position of being an "arbiter of truth," and appears to be a thinly-veiled opportunity for the Service to engage in viewpoint discrimination in violation of the First Amendment.

Finally, you state that an organization's activities may not be considered educational if they "show (sic) a type of propaganda to defy other's beliefs or viewpoints on the same matter." While it is true that Treasury Regulation 1.501(c)(3)-1(d)(3), states that "an organization is not educational if its principal function is the mere presentation of unsupported opinion," there is no standard that material constitutes propaganda if it defies other's viewpoints or beliefs on the same matter as you stated. Instead, such a standard constitutes the Service taking a position of adopting a clear preference for one viewpoint over another which is unconstitutional viewpoint discrimination.

As I stated in my last letter to you, the appropriate standard to use to judge whether Pro-Life Revolution's activities are educational is the "methodology test." Under this test, the method the organization uses to communicate a particular viewpoint or conclusion is not educational if it fails to provide a "factual foundation" for the position or viewpoint. *See* Rev. Proc. 86-43. The Service looks to four factors to determine whether a method is educational:

1. A significant portion of the group's communications consists of the presentation of viewpoints or positions that are unsupported by facts;
2. Facts that purport to support the viewpoint or positions are distorted;
3. The group's presentations make substantial use of inflammatory and disparaging terms and express conclusions based more on strong emotional feelings rather than objective evaluation; and
4. The presentation's approach is not aimed at developing the audience's understanding of the subject matter because it does not consider their background or training.

See Rev. Proc. 86-43.

Applying the methodology test to Pro Life Revolution's activities leads to the conclusion that the information presented by the organization is educational. As stated previously in response to your questions, and as stated more fully below, the materials presented by Pro-Life Revolution are supported by facts. They do not distort facts. They do not make substantial use of inflammatory or disparaging terms and are not based more on strong emotional feelings. And the facts presented are aimed at developing the audience's understanding of the subject matter.

Responses to Specific Questions and Requests for Additional Information

1. You have raised questions about some of the wording on the website of the organization. We will address each of these questions in turn:
 - You seemingly object that Pro-Life Revolution calls the coercion of pregnant women into abortion "criminal." In fact, it is criminal in nature to coerce a woman to have an abortion.
 - "Even though abortion may be legal, you do not have any right to force, coerce, exert undue pressure, or pressure your daughter to have an abortion. The United States Supreme Court makes it clear that an abortion decision by a minor must be hers, that it must be free, independent, voluntary, and non-coerced. *See Bellotti v. Baird*, 443 U.S. 622 (1979). Force, excessive coercion, or duress may also subject you to reporting and prosecution for child abuse. Besides possible criminal prosecution, if you force, coerce, or exert undue pressure, then both you and the abortionist could be held liable for various civil torts, such as battery, negligence, false imprisonment, or other claims. In addition, any third party (including a relative) who causes the baby to be killed may be guilty of fetal homicide. *See Lawrence v. State*, 211 S.W.3d 883,

884-85 (Tex. App.- Dallas 2006). You may also be prosecuted under the Federal Unborn Victims of Violence Protection Act.” This information was obtained from the “Dear Parent” letter at <http://thejusticefoundation.org/cafa/>.

- You state that there is no data source provided for the statement on the website that “64% of all abortions in our country are coerced.” First, there is no requirement that every statement the organization issues be backed up by a particular source. Nevertheless, this statement is supported by a competent data source. *See* VM Rue et. al. “Induced abortions and traumatic stress: A preliminary comparison of American and Russian women,” *Medical Science Monitor* 10(10):SR5-16 (2004).
- You take exception with the statement that “they call themselves ‘community health clinics’ or ‘family planning clinics’ and they do not provide life saving information to abortion minded girls! They referred women in crisis pregnancies to abortion mills because they espouse the same ungodly ideology of ‘choice’ as the rest of the abortion cartel.” But this statement is based upon interviews the organization conducted itself with abortion clinic clients and with a former abortionist who confessed on tape to purposely obfuscating the scientific facts on fetal development in order to get a sale. You can see the educational resource the organization produced on this issue at: <http://www.youtube.com/watch?v=GcFz8PKudHI>.

In addition, as a religious, Christ-centered organization, Pro-Life Revolution believes that the pro-abortion industry cannot, and does not, provide life-saving information. By “life saving” it means: sharing the Gospel of Jesus Christ in uncompromised ways with the clear exposition of the fact that abortion is murder and that murder is sin (“thou shall not kill”...Exodus 20:13). The organization feels compelled by its faith to share the love and mercy and justice of God. This is a religious viewpoint the organization is allowed to espouse under the First Amendment.

- You state that “some of the written and oral expressions of the organization are aimed to inflame the hostility to the community health clinic or family planning clinic which hold (sic) opposite position or practice (sic) on the issues (sic) of abortion.” The problem with this statement is that it amounts to viewpoint discrimination which is prohibited by the First Amendment. The statement is factual and espouses the organization’s viewpoint. That is all that is required by the regulations.
- You take exception with the fact that Pro-Life Revolution calls for Christians to pray and counsel in front of abortion clinics. You state that such activity “appears more like a type of protest, which interferes with the normal operation of a business with an effect of humiliating the persons working or receives (sic) the service there.” As stated above, Pro-Life Revolution conducts peaceful First-Amendment protected activities in front of abortion

clinics. We provide more detailed information below about the counseling that takes place in front of abortion clinics. But I want to point out here that the Service has no evidence that *any* of the activities of the organization interfere with the normal business operations of any abortion clinic. Nor does the Service have any evidence that the counseling activities in front of the abortion clinic humiliate the persons who work or receive services at the abortion clinic. The truth is that the activities of the organization do none of those things.

- You also state that “there is no intelligent discussion of the subject of abortion and no information presented to inform the public concerning alternatives to the present law and practice related to abortions.” This objection is based on your application of the “full and fair exposition” test which has been declared unconstitutional. The focus of the Service should be on the methodology utilized by the organization in conveying factual information. As stated in our earlier letters on this subject, and as stated in this letter, Pro-Life Revolution presents factual information.
2. Please specify the percentage of your time you devote to the following projects/activities listed in your website:
 - God Parents Project – 60% (includes all efforts to provide support to women in crisis pregnancies)
 - Actors for Jesus – less than 1%
 - Wake up Call – less than 1%
 3. In your God Parent project, how many women have you served since your formation?
 - The organization has housed 4 women since its formation.
 4. How do you carry out your counseling in front of an abortion-referring clinic?
 - The counseling is peaceful and prayerful in full compliance with all the property lines and with the permission from the local law enforcement. The information we present in written, CD, and DVD forms include:
 - crisis pregnancy center referrals
 - provide a brochure with the list of all our local pregnancy centers we have obtained from: <http://www.austincoalitionforlife.com/help-for-women/>
 - legal referrals
 - provide referrals for women who are being coerced into abortions by providing written information about the free local legal help: <http://thejusticefoundation.org/cafa/>; <http://www.tcdl.org/>
 - emergency housing referrals to Pro-Life Revolution itself and other local organizations

- fetal development facts
 - provide fetal development facts by showing life size fetal models:
<http://www.heritagehouse76.com/default.aspx?GroupID=1000>
 - abortion facts
 - provide printed information on what abortion does to babies as obtained from the following website: <http://www.abortionno.org/abortion-photos/?nggpage=4>
 - show actual abortion footage on DVD:
<http://www.jillstanek.com/2011/01/video-the-most-shocking-4-minute-abortion-debate-you-will-ever-see/>
 - spiritual counseling
 - because Pro-Life Revolution is a Christ centered (religious) organization, it communicates its faith in ways that “correct, rebuke and encourage” (2 Timothy 4:2) which is vital to the spiritual wellbeing of the people it talks to. The organization provides Bible-based spiritual counseling via an audio CD it have produced. Audio links can be found here:
<http://www.youtube.com/watch?v=obkNmYrzM30>;
<http://www.youtube.com/watch?v=XfQDU5qrR8c>
5. List the films you produced and provide sample copies of the CDs and ads you produced, and the presentation script you created.
- To view the educational materials we have produced please visit our YouTube channel at:
<http://www.youtube.com/user/kaylaschoicemovie?feature=mhee>
6. List and describe the multimedia presentations you have given and special projects you have conducted.
- “Maafa21” screening
 - This was a free community movie night showing a historical documentary about the racist and eugenic roots of the abortion industry and its impact on the African American community, produced by Life Dynamics.
 - Coerced abortion pre-production presentation
 - presentation for all the crew and actors involved in the shooting of our short film “Kayla’s Choice”, educating them about the coerced abortion problem in our country and the need for outreach to those women.
 - “Kayla’s Choice” pre-screening
 - “Kayla’s Choice” official premiere
 - “Kayla’s Choice” youth group event
 - Interviews with pro-life lawyers, former abortionists, abortion mill clients who were forced into abortions.

Overall, the factors of the methodology test are in favor of finding the activities of the organization to be educational. In making your final determination, it is important to remember that “it has been, and it remains, the policy of the Service to maintain a position of disinterested neutrality with respect to the beliefs advocated by an organization.” Rev. Proc. 86-43. An objective view of the activities of Pro Life Revolution lead to the inescapable conclusion that the organization’s activities are educational.

Also, the Service should keep in mind that Pro-Life Revolution not only pursues educational activities, but it also pursues charitable and religious activities. Charitable and religious activities are not subject to the methodology test for educational activities.

A proper application of the correct legal standards leads to the conclusion that Pro-Life Revolution should be granted exemption as a charitable, religious, and educational organization. Therefore, we request that the Service grant the organization’s application for exemption.

Sincerely,



Erik W. Stanley

cc: Ania Joseph

Name: Pro-life Revolution
EIN: 27-1929396

Attachment:

Declaration of Penalties of Perjury

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

Pro-Life Revolution
Name of the Organization


Signature of an Officer/Director/Trustee

ANIA JOSEPH
Printed Name of the Signer

President
Title of the Signer

02/21/2013
Date