



June 17, 2011

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

Re: Your letter of May 25, 2011

Dear Ms. Wan:

Thank you for your letter requesting additional information regarding the activities of Pro Life Revolution. I am happy to answer all of your questions and trust that the below explanation of Pro-Life Revolution's activities will satisfy the requirements for exempt status of the organization. I have set forth the answers below to the numbered questions in your letter of May 25, 2011:

1.) The percentage of my time is broken down in the following areas:

Provide support to women in crisis pregnancies: 60%

Build pro-life conscience: 38%

Community educational events: 1%

Expose the racist agenda of the abortion industry: 1%

Other activities not specified above are on an intermittent and occasional basis but constitute less than 1% of our organization's resources.

2.) An example of a community wide educational event we have conducted so far was a movie night showing the historical documentary "maafa21" produced by the organization Life Dynamics. The historical documentary explores the impact and effect of abortion on the African-American community. The purpose of this movie night was to educate our community about the historical development and the racist origins of the abortion industry in America and to offer alternatives to abortion by educating the audience on where they can seek help during crisis pregnancies. All the activities were conducted by volunteers. No paid staff was involved in the execution of this event. There were no requirements to participate in on to benefit from this movie night. It was absolutely free of charge and open to the public. The movie night helped us recruit volunteers for our organization, got the word out that organization is available to help women in crisis pregnancies, and connected the organization with an African-American pastor who wanted to share the documentary with his congregation.

We take great pains to ensure that the information we distribute/present is not biased and unsupported by factual evidence. We realize that there is a lot of information out there and we certainly do not want to disseminate lies and half-truths to the public. That's why we make sure that all the information we present/distribute is backed by the research conducted by other reputable organization such as the Elliot Institute ( statistics on coerced abortion ) or LifeDynamics ( historical evidence on the eugenic agenda of the abortion industry ) or the Endowment for Human Development ( proving the humanity of the preborn baby ). Each of these organizations is also exempt under federal income tax law. The evidence gathered by those organizations can withstand factual scrutiny and we consider their findings factual. The evidence we present in our educational efforts is a full and fair exposition of the pertinent facts so as to permit the public to form an independent opinion or conclusion. As Revenue Procedure 86-43 notes, "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." Even though we present a specific pro-life viewpoint, we present it in such a way that it is supported by factual evidence that allows the public to form their own opinion. In fact, the information we present is similar in nature to that presented by hundreds of pro-life organizations across the country (including pro-life pregnancy help centers) that enjoy exemption from federal income taxes.

3). We firmly believe that every activity undertaken by our organization is charitable, religious, or educational in nature. You have inquired about certain activities that our organization does and whether those activities are charitable or educational in nature. I note that the Treasury Regulations state that an organization may be exempt under section 501(c)(3) if it meets one or more of the listed purposes, among which are religious, educational, and charitable. See 26 C.F.R. 1.501(c)(3)-1(d). I will address each of these activities below and trust that you will see how each of the activities you ask about are educational, religious, and/or charitable.

a) Prayer and evangelization at abortion clinic sites: The purpose of conducting prayer and evangelization at abortion clinic sites is for the advancement of religion which is considered an exempt charitable purpose. See 26 C.F.R. 1.501(c)(3)-1(d)(2). These activities also provide relief of the distressed which is also an exempt charitable purpose. See *id.* Finally, these activities serve an educational purpose of educating the public about abortion, its risks, and urging the women to choose life for their unborn baby in addition to educating them about Christianity and urging the women to choose a life of Christianity. These activities clearly meet the definition of charitable, religious, or educational which are all exempt purposes.

b) Activities that are conducted to expose the racist agenda of the abortion industry: It is important to note that this activity, as described above, constitutes about 1% of the organization's overall activities. But this activity is clearly educational in nature. The education we undertake is based on the historical evidence compiled by LifeDynamics and current evidence compiled by Live Action, both reputable organizations that base their views on facts and evidence and not unsupported assertions or propaganda. As described above, the evidence we present on this topic 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.

c) Activities calling for group actions against another group holding different viewpoints: Initially, we object to the characterization of our activities as calling for group action against a group holding different viewpoints. The information from our website clearly demonstrates that the purpose of the activity was educational in nature. For example, we were handing out information in front of Elgin Community Services to educate the public about the abortion services provided by the clinic and to urge them to choose life instead. This is no different than all of the educational activities undertaken by our organization that are intended to educate the public by presenting evidence of the risks and harms of abortion and the benefits of choosing life for babies. The mere fact that the information happens to be about a particular organization does not make our activities non-educational. Instead, the activity of educating the public, even about the activities of other organizations who hold opposing viewpoints, is no different than the activities conducted by hundreds of exempt organizations across the country.

I trust that you will find the above answers satisfactory. I look forward to your reply granting exempt status to our organization. If you have any additional questions, please feel free to contact me.

Sincerely,



Ania Joseph

**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 information, and such facts are true, correct, and complete.*

Date: 06/17/2011

Pro-Life Revolution



Ania Joseph

President