

**Internal Revenue Service  
P. O. BOX 2508  
Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** February 05, 2013

Pro-life Revolution  
E/O Erick Stanley  
Alliance Defense Fund  
15192 Rosewood  
Leawood, KS 66224

**Employer Identification Number:**  
27-1929396

**Person to Contact – Group #:**  
Sherry Wan - -7823  
ID# 0203399

**Contact Telephone Numbers:**  
513-263-4633 Phone  
859-669-3783 Fax

**Response Due Date:**  
February 19, 2013

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, the information you submit should be accompanied by the following declaration:

*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.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, which could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- *Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.*
- *Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.*
- *Please don't call to verify receipt of your response without allowing for adequate processing time.*

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*It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.*

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

In addition, if you don't respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Internal Revenue Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sherry Q. Wan  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

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EIN: 27-1929396

**Additional Information Requested:**

1. You requested to be an educational organization. As indicated in your response, you have fully aware of the meaning of "educational" defined in IRC 501 (c)(3) and the "methodology test" adopted by the Internal Service as provided in Rev. Procedure 86-431986-2 CB 729.

The term "educational," as used in section 501(c)(3) of the Code, is defined as relating to the instruction or training of the individual for the purpose of improving or developing his capabilities, or the instruction of the public on subjects useful to the individual and beneficial to the community.

As indicated by one of the examples given in Section 1.501(c)(3)-1(d)(3) of the Regulations, an organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs, may be an educational organization within the intendment of the statute.

It does not follow, however, that every organization engaged in such activities is organized and operated exclusively for educational purposes. [See American Campaign Academy v Commissioner, 92 TC 1053, 1064 (1989) [CCH Dec. 45,704.] The Tax court held that an organization that, as its primary activity, operated a school to train individuals was not operated exclusively for exempt purposes as described in section 501(c)(3) of the Code because the school's activities were conducted for the private interest of a political party]

In section 3.02 of Rev. Proc. 86-43, *supra*, it states:

"Although the Service renders no judgment as to the viewpoint or position of the organization, the Service will look to the method used by the organization to develop and present its views. The method used by the organization will not be considered educational if it fails to provide a factual foundation for the viewpoint or position being advocated, or if it fails to provide a development from the relevant facts that would materially aid a listener or reader in a learning process."

However, the method used by an organization will not be considered educational if it *fails to provide a factual* foundation for the viewpoint or position being advocated, or if it *fails to provide a development from the relevant facts* that would materially aid a listener or reader in a learning process.

Further, an organization's activities may not considered serving educational purpose, if an organization carries out activities that aims 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 that may be detrimental to the community as a whole; and that show a type of propaganda to defy other beliefs or viewpoints on the same matter.

In Big Mama Rag, Inc. v. United States, 494 F. Supp. 473, 1979 U.S. Dist. LEXIS 12693 (D.D.C., April 30, 1979) an organization was denied tax-exempt status as an educational organization because its newspaper did not present a full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion.

Revenue Ruling 68-263, 1968-1 CB 256, (Jan. 01, 1968) held that an organization does not qualify for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 where a substantial part of its activities is the distribution of publications that seek to

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discredit particular institutions and individuals on the basis of unsupported opinions and incomplete information about their affiliations and activities.

In your response dated December 20, 2012, you informed us that you have removed the contents that directly call for public action to against another entity which holds opposite position related to abortion.

You also applied "methodology test" to your application and stated that you have goes great lengths to present facts that are true and accurate and are not distorted, and you presentations are not contains substantial use of inflammatory and disparaging terms and they don't express conclusions based more on strong emotional feeling rather than objective evaluation.

However, from the information presented in your updated website, it appears that your statement may not be supported by the information presented in your website.

- The wordings in the information presented on site are more in condemnatory and opinionated in nature.

For example, you state "Pro Life Revolution designed to produce educational resources that will expose the criminal nature of pregnant woman abuse and coercion, the current and historical facts behind the abortion industry as well as mobilize the body of Christ to stand up against the works of darkness."

- Your statement or claim is not underlined by facts. For example, you state that "64% of the all abortions in our country are COERCED!" but there is no data source provided and no explanation given on how the conclusion is made.
- 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 opposite position or practice on the issues of abortion.

For example, you state "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 ABOTRTION MILLS because they espose the same ungodly ideology of 'choice' as the rest of the abortion cartel".

- You called for faithful Christians to praying and counseling in front of abortion referring clinics. Because there is no detail on how you conduct the counseling in front of the abortion referring clinic, conducting activities in front of another entity, which take opposite positions, appears more like a type of protest, which interferes the normal operation of a business with an effect of humiliating the persons working or receives the service there.

The activities may in some way serve your organization's educational or religious purpose, and it may also function as a way to against or discredit a particular entity.

- Further, there is no intelligent discussion of the subject of abortions and no information presented to inform the public concerning alternatives to the present law and practice related to abortions

Please explain how such presentation would constitute "full" and "fair" exposition of the pertinent fact while not diminishing the group or a clinic which are taking opposite position on the abortion

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issue; how you assure your presentation are fact based that to permit an individual or the public to form an independent opinion or conclusion not the conclusion given by your organization.

You may wish to adopt a board resolution related to this matter.

2. Please specify the percentage of your time you devote to following projects/activities listed in your website:
  - God Parents project
  - Actors for Jesus
  - Wake up calls.
3. In your God parent project, how many women you have served since your formation.
4. How do you carry out your counseling in front of an abortion referring clinic?
5. List the films you produced and provide sample copies of the CDs and ads you produced, and the presentation script you created.
6. List and describe the multimedia presentations you have given and special projects you have conducted.
7. Please complete the Declaration of Penalties of Perjury as referred on the cover page of this letter.

The Declaration must be signed and dated by the taxpayer, not the taxpayer's representative. Neither a stamped signature nor a faxed signature is permitted. [(See Rev. Proc. 2010-4, Section 9.02(13)(b)]

Also, the person who signs for a corporate taxpayer must be an officer of the corporate taxpayer who has personal knowledge of the facts, and whose duties are not limited to obtaining a letter ruling or determination letter from the Internal Revenue Service.

**IF FAXING, PLEASE DIRECT ALL CORRESPONDENCE TO:**

859-669-3783

**IF MAILING, PLEASE DIRECT ALL CORRESPONDENCE TO:**

US Mail:

Street Address:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011

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**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.*

\_\_\_\_\_  
*Name of the Organization*

\_\_\_\_\_  
*Signature of an Officer/Director/Trustee*

\_\_\_\_\_  
*Printed Name of the Signer*

\_\_\_\_\_  
*Title of the Signer*

\_\_\_\_\_  
*Date*

Box for IRS use only

Additional Payment

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## Application Identification Sheet



TEDS Case Number: EO-2011019-000072  
Employer Identification Number: 27-1929396  
Opening Document Locator Number: 17053-013-30701-1  
Form: 1023  
Organization Name: PRO-LIFE REVOLUTION 461021348  
9315

Please include a copy of this Application Identification Sheet with any additional correspondence or documents you may submit related to your application. This Application Identification Sheet will enable us to associate the additional correspondence or documents with your application case file quickly and accurately, to facilitate processing of your application.

Please do NOT send a copy of this Application Identification Sheet with a new application. To do so would delay processing of the new application.

Please send any additional correspondence or documents related to your application, along with a copy of this Application Identification Sheet, to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192



\*EO-2011019-000072\*