

MEMORANDUM

TO: The Honorable Aaron Schock, Member of Congress
Committee on Ways and Means

FROM: Thomas Brejcha, Peter Breen, Sally Wagenmaker, Esqs.
Thomas More Society

RE: IRS Harassment of Pro-Life Organizations

DATE: May 16, 2013

SUMMARY

Legal cases handled by the Thomas More Society indicate that the Internal Revenue Service (“IRS”) harassment of nonprofit organizations extends well beyond “Tea Party” and “Patriot” groups, even to organizations whose primary purpose is to support and defend innocent human life. Three of these organizations are or were clients of the Thomas More Society. Included with this memorandum are contemporaneous documents related to these three organizations’ interactions with the IRS. Private information has been redacted.

Along with the other IRS cases recently made public, these cases form a pattern of an unconstitutional and illegal corruption of the Internal Revenue Service review process. We urge the Committee on Ways and Means to thoroughly investigate these abuses, so that those responsible may be brought to justice.

I. Christian Voices for Life of Fort Bend County (Texas) (Exhibits A-1 - A-5)

On February 28, 2011, Christian Voices for Life of Fort Bend County (“CVL”) received a letter from the IRS requesting additional information on their tax exempt form. [Exh. A-1]

On March 15 & 16, 2011, “CVL” requested legal help from the Thomas More Society. [Exh. A-2 & Exh. A-3]

On March 17, 2011, Mrs. Wagenmaker, Thomas More Society special counsel, contacted the IRS requesting, and receiving, an extension of the IRS’ March 21, 2011 deadline to reply.

On March 31, 2011, the IRS sent another letter requesting more information from “CVL” and asking if they engage in any illegal activities. [Exh. A-4]

On April 12, 2011, Mrs. Wagenmaker sent a letter on behalf of “CVL” to the IRS demanding they issue tax exempt status immediately. [Exh. A-5]

On April 14, 2011 CVL's tax exempt status was approved. On April 16, 2011, CVL received in the mail its 501(c)(3) tax exempt status. The issuance was memorialized with a contemporaneous press release. [Exh. A-6]

II. Coalition for Life of Iowa (Exhibits B-1 - B-6)

October 20, 2008 CLI applied for the tax exempt status.

On April 27, 2009, Coalition for Life of Iowa ("CLI") received their first inquiry from the IRS requesting additional information on their application for exemption. [Exh. B-1]

On May 14, 2009, "CLI" responded in a letter to the IRS providing the additional information requested. [Exh. B-2]

At the end of May and the beginning of June 2009, "CLI" stated they received "a couple" of calls from the IRS. During these calls, "CLI" answered numerous questions regarding their praying and/or picketing outside of Planned Parenthood. During one call, the IRS agent demanded that each of the board members sign a declaration that they would not picket Planned Parenthood. "CLI" was told that, once the signed declaration was sent, that they would receive their IRS determination letter. [Exh. B-4]

On June 10, 2009, "CLI" sent a letter to the IRS requesting further clarification of the definitions of "organize," "picketing," and "protesting" in relation to the requested signed declaration. [Exh. B-3]

On or near June 12, 2009, Coalition for Life of Iowa (CLI) sought out help from the Thomas More Society and became our client.

On June, 22, 2009, "CLI" received another letter requesting more blatantly offensive information regarding prayer meetings and signs being held outside of Planned Parenthood. [Exh. B-5] Item #2 questions the prayer vigils held by "CLI," making incorrect assumptions of federal law, as if section 501(c)(3) could *only* make statements about "scientific or medical facts" in order to be "educational." Section 501(c)(3) organizations may legitimately engage in a very wide range of educational activities, including advocacy for or against all sorts of causes.

On July 2, 2009, Thomas More Society's special counsel sent a letter to the IRS on behalf of "CLI" demanding tax exemption status be issued immediately. [Exh. B-6] At the time, the Thomas More Society issued a press release noting the demand. [Exh. B-9]

On August 4, 2009, Thomas More Society received the IRS determination letter confirming issuance of CLI's tax exempt status. The IRS determination letter was dated July 9, 2009, but was delayed approximately one month in receipt. [Exh. B-7] Thomas More Society's special counsel had requested status on the application on July 29, 2009, a request answered on August 7, 2009. [Exh. B-8] Upon receiving the IRS determination letter, the Thomas More Society issued a contemporaneous press release. [Exh. B-10]

III. Daniel and Angela Michael (Exhibits C-1 - C-3)

On January 10, 2011, the IRS issued a letter opening an investigation into Small Victories, a pro-life organization with revenue of approximately \$100,000/yr. [Exh. C-1]

According to our client, Small Victories, after a year of regular phone calls from the IRS (approximately one call every 2-3 weeks), the IRS closed its investigation in January of 2012.

Non-profit special counsel Sally Wagenmaker issued her opinion after reviewing the organization's 990s [Exh. C-2] and the IRS demand letter [Exh. C-3]. In our professional opinion, there is nothing in the 990 that would give rise to justification to these types of questions or to a one-year-long investigation of this organization.

INTERNAL REVENUE SERVICE
TE/GE DIVISION: GRP 7886
9350 FLAIR DR., 2ND FLR.
EL MONTE, CA 91731-2885

Department of the Treasury
Pacific Coast Area

DATE: February 28, 2011

CHRISTAIN VOICES FOR LIFE OF FORT BEND COUNTY
C/O MARIE MCCOY
P O BOX 18882
SUGARLAND, TX 77496

Employer Identification Number:

27-2263399

Person to Contact – GRP 7886

TYRONE THOMAS

ID# 95046

Telephone Number:

(626) 312-3610 Ext - 5037

(626) 312-2926 Fax

Response Due Date:

March 21, 2011

DEAR APPLICANT:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption under Section 501(c) (3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

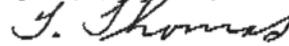
If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you with-in the Service. Therefore, 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.

Thank you for your cooperation.

Sincerely yours,



TYRONE THOMAS

Exempt Organizations Specialist

Letter 1312 (DC/PL)

Exh. A-1

Page 2

NAME: CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY
EIN: 27-2263399

Note: Your response to this letter must be submitted over the signature of an authorized person or of 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.

PLEASE ATTACH;

**A COPY OF THIS LETTER WITH ALL CORRESPONDENCE SENT TO AGENT
with all Additional Information Requests:**

Please mail requested information to:

US Mail:

**INTERNAL REVENUE SERVICE
TE/GE DIVISION GROUP 7886
9350 FLAIR DRIVE 2ND FLR
EL MONTE, CA 91731-2885
ATTN: TYRONE THOMAS**

THANK YOU

-3-

Will any officers, directors, members, or their relatives, receive a salary, reimbursement for expenses, or any other form of payment from your organization? If so, explain fully, and include the recipients' names, their duties and the number of hours each week that they will devote to such duties. State the amount of compensation each will receive and the basis for arriving at the amounts of such payments.

Please provide copies of any written leases, contracts, or agreements entered into by your organization.

Have you applied for any grants? If yes, send us a copy of grant application.

Will you charge a fee for your services? If yes, send a list of those fees and services.

Send us a list of all your programs and the estimated percentage of time you will spend on each program (base on 100%).

A 501(c)(3) organization is both organized and operated exclusively for charity and educational purposes. Part of your program does not meet that test; which is the "Action Chain/Opportunities". You will need to drop this program to be consider a charitable organization.

If you do not want to drop/stop this program; you may want to consider another code section: IRC 501(c)(4). Please call me if you want to discuss this further.

You may see our website and review Pub. 557 and review 501(c)(3) and code section 501(c)(4).

From: [REDACTED]

Sent: Tuesday, March 15, 2011 1:38 PM

To: [REDACTED]

Subject: tax status

[REDACTED]

This does not pertain directly to 40 Days for Life, but I hope you can help us. Christian Voices for Life applied for 501c3 tax status, but the agent handling our application told us that standing on the street with signs (as we do for both Life Chain and 40 Days) was not allowed under 501c3, we would have to be 501c4. We have only a short time more to respond. We were going to just bite the bullet and be 501c4, but I just found out that [REDACTED] is a 501c3 and their activities are similar to ours. Are there other organizations doing 40 Days (and/or Life Chain) that have gotten 501c3 status? Should I tell the agent to ask the national office for technical advice? (We also have a web site with information, and offer speakers, but Life Chain and 40 Days are a major part of our activities.)

From Publ 892: Key district offices must request technical advice from the National Office on any exempt organization status issue for which there is no published precedent or for which there is reason to believe that nonuniformity exists. If an

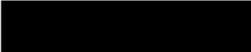
organization

believes that its case falls within this category, it should ask the District Director to request technical advice. If a determination letter is issued based on technical advice from the National Office, no further administrative appeal is available on the issue that was the subject of technical advice.

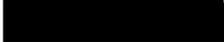
In order to appeal the decision we would need

"A statement outlining the law or other authority the organization is relying on"

Any advice?


Executive Director

Christian Voices for Life

www.ChristianVoicesforLife.org


If you continue in My word, then you are truly disciples of Mine; and you will know the truth, and the truth will make you free. John 8:31-32.

Marie McCoy <[REDACTED]>

Wed, Mar 16, 2011 at 2:34 PM

To: Thomas More Society <[REDACTED]>

Mr. Breen,

Thank you so much for your offer of help. I have drafted a letter to reply to the one I received from the IRS agent. I have quoted his questions and comments. The rest of his letter seemed to be a standard format stating that I did not provide the information needed to determine if I met all the legal requirements for being exempt, and that I must provide the requested information in a timely manner (Response due date March 21, 2011). If they do not hear from me within that time, they will close the case.

I have spoken the agent a few times on the phone. The first time was when I was just trying to find out our status, and he said he would look at the application and call me back. When we spoke the second time he verbally explained that standing on the street with signs was not allowed under 501c3, we would need to be 501c4. I was surprised and tried to explain that we were not political, but he repeated that such activities meant that we were an "Action" organization, and came under c4. I gave him my fax number and he faxed me the letter. I called him once more and told him that we would be pursuing the 501c4, and he told me to fill out the 1024 application form and send it directly to him, and that we would not need to submit an additional fee. As I was working on the 1024, it came to my attention that [REDACTED] was a

5/14/13

Thomas More Society Mail - re: tax status

501c3, and they have very similar activities to ours. Obviously, it would be greatly to our advantage to be a 501c3.

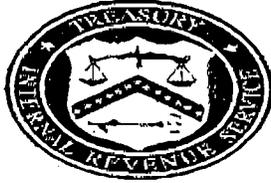
Marie McCoy

Executive Director

Christian Voices for Life

www.ChristianVoicesforLife.org

If you continue in My word, then you are truly disciples of Mine; and you will know the truth, and the truth will make you free. John 8:31-32.



TAX EXEMPT AND
GOVERNMENT ENTITIES DIVISION
9350 FLAIR DR. 2ND FLR., EL MONTE, CA 91731
(626) 312-3610 EXT-5037 (626) 312-2927 FAX

FAX

To: <i>Ms. Sally R. W.</i>	From: Tyrone Thomas
Fax:	Pages: <i>1</i> OF <i>4</i>
Phone:	Date:
Re:	CC:

- Urgent
 For Review
 Please Comment
 Please Reply
 Please Recycle

Comments:

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the Senders immediately by telephone call, and return the communication at the address above via the United States Postal Service.

**INTERNAL REVENUE SERVICE
TE/GE DIVISION: GRP 7887
9350 FLAIR DR. 2ND FLR.
EL MONTE, CA 91731-2885**

**Department of the Treasury
Pacific Coast Area**

DATE: March 31, 2011

Employer Identification Number:

27-2263399

CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY

Person to Contact – GRP. 7886

C/O MARIE MCCOY

TYRONE THOMAS

P O BOX 18882

ID# 95046

SUGAR LAND, TX 77496-8882

Telephone Numbers:

(626) 312-3610 Ext-5037

(626) 312-2926 Fax

Response Due Date:

April 14, 2011

Dear Sir / 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 enclosure by the response due date shown above. Your response must be signed by 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.

To facilitate processing of your application, please attach a copy of this letter to your response.

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case.

If you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to completed your application for exemption Under section 7428(b) (2) of the Code, 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 right to a declaratory judgment under Code section 7428.

Page 2

Name: CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY
EIN: 27-2263399

If you have any question concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,
Tyrone Thomas
TYRONE THOMAS
Exempt Organization Specialist

CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY**CASE # 440193036****Questions:**

- 1. In your educational program, do you education on both sides of the issues in your program? Please explain.**
- 2. Does your organization try to influence people to vote or support a particular candidate for political office? Please explain**
- 3. During your "Life Chain and 40 Days for Life" program: do you try to block people to enter a building, i.e. medical clinic, or any other facility?**
- 4. Do you attempt to talk to someone trying to enter a medical clinic, or any other building facility? Please explain.**
- 5. Please explain what you are during in the two programs in question 3 above?**



MOSHER & WAGENMAKER, LLC
Attorneys at Law

Michael P. Mosher
Sally R. Wagenmaker
Ryan K. Oberly
Charles V. Hogren

April 12, 2011

Mr. Tyrone Thomas
Internal Revenue Service
TE/GE Division: Grp 7886
El Monte, CA 91731-2885

*Via Facsimile No. 626-312-2926
and U.S. Mail*

Re: Christian Voices for Life of Fort Bend County – FEIN 27-2263399
Pending Form 1023 Application;
Response to IRS's Second Request for More Information Dated March 31, 2011
(Case #440193036)

Dear Mr. Thomas:

I am writing on behalf of Christian Voices for Life of Fort Bend County (“Christian Voices for Life”) in regard to its pending IRS Form 1023 application, and particularly your second request for more information dated March 31, 2011. Enclosed for your convenience is a copy of your March 31 correspondence. My client’s IRS Form 2848 evidencing my authority to do so is already filed with the IRS.

A. Christian Voices for Life is Entitled to a Favorable IRS Determination Letter.

As set forth in its IRS Form 1023 application, Christian Voices for Life is a small charitable organization that is dedicated to promoting a culture of life through education, prayer, and other ministry activities. In all respects, I believe that it is organized and operated in accordance with section 501(c)(3) of the Internal Revenue Code for qualified charitable purposes. This conclusion is based on my office’s more than thirty years’ experience in successfully applying for tax-exempt recognition of more than 1,500 public charities, including organizations very similar to Christian Voices for Life.

The following answers are provided in response to the following questions in the IRS’s March 31 correspondence, and they plainly do not alter such result. Accordingly, the IRS should issue a favorable determination letter to Christian Voices for Life without further delay.

33 N. LaSalle St., Ste. 3400, Chicago, IL 60602
Tel: 312-220-0019 • Fax: 312-220-0700
www.mosherlaw.com

Exh. A-5

B. IRS Questions Per Its March 31 Correspondence

1. “In your educational program, do you education [sic] on both sides of the issues in your program? Please explain.”

a. This Question is Legally Inappropriate Under Current Legal Standards.

For purposes of section 501(c)(3) qualification, the term “educational” includes the following definition: “The instruction of the public on subjects useful to the individual and beneficial community.” Treas. Reg. § 1.501(c)(3)-1(d)(3)(i)(b). The IRS’ definition of “educational” further expressly includes organizations that “advocate a particular position or viewpoint.” Treas. Reg. § 1.501(c)(3)-1(d)(3). To the extent that Christian Voices for Life’s website materials, its speakers’ materials, prayers, or its volunteers’ signs could be deemed to constitute “advocacy,” they fall well within section 501(c)(3)’s definition of “educational.”

Your question implies some sort of legal duty to provide a balanced presentation of educational information. But this has not been the legal standard under section 501(c)(3) for a quarter century now, as explained below.

In 1986, the IRS issued official guidance on how advocacy of a particular viewpoint or position may be “educational” within the meaning of section 501(c)(3). See Rev. Proc. 86-43. In this Revenue Procedure, the IRS first emphasized its “position of *disinterested neutrality* with respect to the beliefs advocated by an organization.” Id. at § 2.02 (emphasis added). In addition, “advocacy of particular viewpoints or positions may serve an educational purpose even if the viewpoints or positions being advocated are unpopular or are not generally accepted.” Rev. Proc. 86-43 at § 3.01. Thus, one’s disagreement with a particular message does not alter its educational nature.

Furthermore, as the D.C. Circuit Court of Appeals recognized in Big Mama Rag, Inc. v. United States, 631 F. 2d 1030 (D.C. Cir. 1980), educational communications may be brief and emotionally compelling, such as conveyed through signs or bumper stickers:

“The American Cancer Society’s cause may be better served by a bumper sticker picturing a skull and crossbones and saying ‘smoking rots your lungs’ than by one that merely states ‘smoking is hazardous to your health.’ Both are intended to impart the same message, and they are identical in degree of specificity of the underlying facts.”

631 F.2d at 1039. Holding up signs containing one’s views about issues thus certainly may qualify as educational.

In Big Mama Rag, the D.C. Court of Appeals ruled that the IRS's prior "full and fair exposition" standard for determining whether advocacy was educational or not – as contained in the Treasury regulations interpreting section 501(c)(3) – was unconstitutionally vague and therefore infringed First Amendment free speech rights. Id. at 1034-35; see also Treas. Reg. § 1.501(c)(3)-1(d)(3)(i)(b) ("full and fair exposition" standard). *In Revenue Procedure 86-43, the IRS expressly recognized this constitutional invalidation.* See Rev. Proc. at. § 2.03.

The IRS' current focus is thus not on the advocated viewpoints or positions themselves, but rather on the organization's *method* to communicate them to others. Id. at §§ 2.03, 2.04 and 3.02 (citing National Alliance v. United States, 710 F.2d 868 (D.C. Cir. 1983)). Accordingly, an organization's advocacy activities are "educational" unless its presentations contain one or more of the following elements: (a) viewpoints or positions that are unsupported by the facts; (b) distorted facts; (c) substantial use of inflammatory and disparaging terms as well as conclusions expressed more on the basis of strong emotional feelings than of objective evaluations; or (d) an approach not aimed at developing the intended audience's understanding. Rev. Proc. 86-43 at § 3.03. Notably, in some circumstances, "an organization's advocacy may be educational even if one or more of these factors are present." Id. at § 3.04. Consequently, the question of whether an organization's activities are "educational" or not should be evaluated generously in favor of inclusion.

b. Christian Voices for Life's Methods of Communicating Its Educational Viewpoints are Appropriate.

In this case, none of the above improper elements is present. Instead, Christian Voices for Life exclusively engages in posting factual information on its website, making speakers available who similarly rely on and speak about fact-based information and positions, prayer vigil activities, and peaceable assemblies that demonstrate Christian compassion and love. *See enclosed website general materials, website materials on topics and speakers, "40 Days for Life" Statement of Peace and volunteer commitment/waivers, and "Life Chain" Code of Conduct and volunteer commitment/waivers.* For example, the topical materials that are available through Christian Voices for Life's website refer to scientific evidence, not opinion or rhetoric. *See enclosed website materials on topics and speakers.*

In addition, Christian Voices for Life does not allow any inflammatory language, disparaging terminology, or similar activities whatsoever. Rather, all participants must commit to being "peaceful, prayerful, and polite," with no threatening, physical contact or verbal abuse allowed. *See "40 Days for Life" Statement of Peace and volunteer commitment/waivers, and "Life Chain" Code of Conduct and volunteer commitment/waivers.* Similarly, no trespassing or

other illegal conduct is allowed. *Id.* To make sure that such procedures are properly followed, Christian Voices for Life appropriately monitors and supervises its volunteers.

Christian Voices for Life's use of signs further exemplifies its peaceable, respectful, and educational standards of conduct, all consistent with the applicable legal standard under Big Mama Rag and IRS authority. More specifically, Christian Voices for Life allows only signs that it provides for its Life Chain vigils, with factual and spiritual messages such as "Abortion Kills Children," "Abortion Hurts Women," "Jesus Forgives and Heals," "Pray to End Abortion," "Adoption the Loving Option," and "Lord Forgive Us and Our Nation." Signs with identical or substantially similar messages are used in connection with the 40 Days for Life vigils. Volunteers may bring their own signs for this program, but the same strict standards apply. Signs provided by Christian Voices for Life include the following message: "Pray to End Abortion," "Pregnant? Need Help? 800-395-HELP," and "Before I formed you in the womb I knew you. – God" (Bible verse). *See also "40 Days for Life" Statement of Peace's suggested permissible signage.*

These individual expressions are protected by the First Amendment rights of religious freedom, freedom of assembly, and free speech. Furthermore, the signs legitimately serve to educate others on sanctity of life principles, such as the inherent value of tiny, developing human beings, the importance of considering this fact in dealing humanely with perceived "problem pregnancies," and the detrimental effects of abortion on women. In no way could those signs reasonably be interpreted to present distorted facts, inflammatory or disparaging terms, or unsupported facts that would disqualify them from being "educational" under the IRS's own methodology test. See Rev. Proc. 86-43 at § 3.03.

These communications also fit the definition of "charitable" activities under section 501(c)(3). The term "charity" includes:

"Relief of the poor and distressed or of the underprivileged; advancement of religious beliefs . . . and promotion of social welfare by organizations designed to accomplish any of the above purpose"

Treas. Reg. §1.501(c)(3)-1(d)(2). Christian Voices for Life's operations fit squarely within this definition. Indeed, the Coalition's entire efforts are aimed at helping the distressed (i.e., the unborn), advancing religious beliefs about the sanctity of life, and promoting social welfare through increased respect for life. Signs containing messages like "Pray to end abortion" and "Pregnant Women need Support not Abortion" are completely consistent with such aims.

2. **“Does your organization try to influence people to vote or support a particular candidate for political office. Please explain.”**

As Christian Voices for Life stated in its original Form 1023 application and its response to the IRS’s first request for information, the answer is “No.” This question is unduly repetitive.

3. **“During your ‘Life Chain and 40 Days for Life,’ program: do you try to block people to enter a building, i.e., medical clinics, or any other facility?”**

The answer to this question is “Never.” Christian Voices for Life does not condone, sponsor, or otherwise approve of any behavior involving threats, the use of physical force, intimidation, trespassing, or other illegal or inappropriate acts. These restrictions are exemplified in its “40 Days for Life – Statement of Peace,” which expressly prohibits participants from “threaten[ing], [making] physical[] contact, or verbally abus[ing]” any abortion “employees, volunteers, or customers.” *See enclosed Statement of Peace.* Every volunteer must sign an agreement expressly stating that he or she will abide by the prescribed protocols, including his or her agreement to “conduct myself in a safe and cautious manner in order to avoid harm to myself or others.” *See enclosed 40 Days for Life Volunteer Commitments/Waivers (Youth and Adult) and Life Chain Volunteer Commitments/Waivers (Youth and Adult).*

4. **“Do you attempt to talk to someone trying to enter a medical clinic, or any other building facility? Please explain.”**

The answer to this question is similarly “No.” Christian Voices for Life’s activities consist entirely of making information available through its websites and public speakers as forums such as churches and community centers, prayer vigils on the public spaces outside of abortion facilities, and responding to persons who initiate contact and express interest in learning more from Christian Voices for Life.

Under any circumstances, Christian Voices for Life would not approve or allow its participants to badger, harass, or intimidate or engage in otherwise offensive behavior towards others. Indeed, Christian Voices for Life specifically instructs its participants that “acting in a violent or harmful manner immediately and completely disassociates me from the 40 Days for life campaign.” *See enclosed Statement of Peace.* Christian Voices for Life further instructs participants to be “exemplary citizen[s]” who “stay silent and prayerful in response to misconduct from others.” *See enclosed Life Chain Code of Conduct.*

5. **“Please explain what you are doing [sic] in the two programs in question 3 above?”**

Assuming that the IRS is seeking more information about Life Chain and 40 Days for Life, please see the “Explanations and additional answers to questions” provided in support of Christian Voices for Life’s original Form 1023 and the enclosed website materials for additional program descriptions. Both programs are designed to increase awareness of abortion and the harm it causes and to encourage others to join in prayer and fasting, all within the scope of section 501(c)(3) tax exemption.

The use of Life Chains is a peaceful movement originally started by Please Let Me Live Education Fund, a section 501(c)(3) public charity organized as a California nonprofit corporation. As stated in Christian Voices for Life’s website, the Life Chain is “a visual statement of solidarity by our local Christian community.” *See enclosed Christian Voices of Life’s website materials.* Life Chains are prayer vigils held in public areas along major traffic thoroughfares, simply as a Christian witness against abortion. *See Form 1023 “Explanations” at pp. 2-3.*

The 40 Days for Life is an international prayer and outreach campaign that consists of three components: peaceful vigils outside abortion facilities; distribution of educational materials; and prayer and fasting. *See Form 1023 “Explanations” at p. 3 and enclosed Christian Voices for Life’s website materials.* Many recognized tax-exempt public charities, such as the Houston Coalition for Life, use 40 Days for Life as prayer and outreach programs.

C. IRS Statements Regarding “Action Chain/Opportunities”

In your February 28, 2011 correspondence, you seem to indicate Christian Voices for Life” may be an “action” social welfare organization under section 501(c)(4) of the Internal Revenue Code, and particularly that it must “drop” its “Action Chain/Opportunities” program in order to fall within section 501(c)(3). As I stated in my March 17, 2011 correspondence to you, this statement appears to be based only on the inclusion of the otherwise innocuous word “action” in Christian Voices for Life’s articles of incorporation.

By any stretch of the imagination, Christian Voices for Life certainly is not an “action organization” in IRS parlance, as it engages in absolutely no partisan political activity or lobbying. *See* Treas. Reg. § 1.501(c)(3)-1(c)(3). As explained above, the “Life Chain” program (to which perhaps you were referring) consists solely of a “visual statement of solidarity” by participants, in no way related to any political activity or lobbying whatsoever. Further, to the

MOSHER & WAGENMAKER, LLC

Attorneys at Law

April 12, 2011

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extent that the term "action" is objectionable within its articles of incorporation, Christian Voices for Life is completely willing to remove such word and instead use the term "public witness."

D. Concluding Remarks

I believe that we have now fully and exhaustively answered the IRS's inquiries regarding Christian Voices for Life's qualification for public charity status under section 501(c)(3). Nothing in its materials indicates that Christian Voices for Life is engaged in anything but qualified tax-exempt activities within the meaning of section 501(c)(3). Therefore, it is legally entitled to tax-exempt recognition through prompt issuance of an IRS determination letter.

Christian Voices for Life's message, its religious nature, and its goal of promoting life may not be appealing to some people. Nevertheless, such viewpoints should not result in further delay, prejudice, or other ill treatment within the context of seeking legitimate IRS recognition of Christian Voices for Life's tax-exempt status under section 501(c)(3).

I appreciate your careful consideration of these matters, and I look forward to receiving the IRS's determination letter. In the meantime, please feel free to contact me with any questions or to discuss this matter further.

Sincerely,



Sally R. Wagenmaker

Enclosures: Declaration of Marie McCoy
IRS Thomas/McCoy correspondence dated March 31, 2011
Christian Voices for Life general website materials
Christian Voices for Life website materials on topics and speakers
40 Days for Life Statement of Peace
40 Days for Life Volunteer Commitments/Waivers (Youth and Adult)
Life Chain Code of Conduct
Life Chain Volunteer Commitments/Waivers (Youth and Adult)

cc: Ms. Marie McCoy (via email, w/ encl.)
Mr. Peter Breen (via email, w/ encl.)

SRW:ms
O:\ClientFiles\EMP3844-Thomas More Society, The\LTR.CLV.response.to.IRS.3-31-11.wpd

33 N. LaSalle St., Ste. 3400, Chicago, IL 60602
Tel: 312-220-0019 • Fax: 312-220-0700
www.mosherlaw.com

MOSHER & WAGENMAKER, LLC

Attorneys at Law

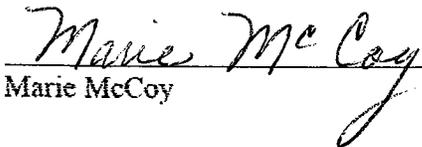
April 6, 2011

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DECLARATION

Under penalties of perjury, I declare that I have examined the foregoing and enclosed 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.

Dated: April 8, 2011


Marie McCoy

INTERNAL REVENUE SERVICE
TE/GE DIVISION: GRP 7887
9350 FLAIR DR. 2ND FLR.
EL MONTE, CA 91731-2885

Department of the Treasury
Pacific Coast Area

DATE: March 31, 2011

CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY
C/O MARIE MCCOY
P O BOX 18882
SUGAR LAND, TX 77496-8882

Employer Identification Number:

27-2263399

Person to Contact – GRP. 7886

TYRONE THOMAS
ID# 95046

Telephone Numbers:

(626) 312-3610 Ext-5037

(626) 312-2926 Fax

Response Due Date:

April 14, 2011

Dear Sir / 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 enclosure by the response due date shown above. Your response must be signed by 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.

To facilitate processing of your application, please attach a copy of this letter to your response.

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case.

If you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to completed your application for exemption Under section 7428(b) (2) of the Code, 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 right to a declaratory judgment under Code section 7428.

Page 2

Name: CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY
EIN: 27-2263399

If you have any question concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,
Tyrone Thomas
TYRONE THOMAS
Exempt Organization Specialist

CHRISTIAN VOICES FOR LIFE OF FORT BEND COUNTY**CASE # 440193036****Questions:**

- 1. In your educational program, do you education on both sides of the issues in your program? Please explain.**
- 2. Does your organization try to influence people to vote or support a particular candidate for political office? Please explain**
- 3. During your "Life Chain and 40 Days for Life" program: do you try to block people to enter a building, i.e. medical clinic, or any other facility?**
- 4. Do you attempt to talk to someone trying to enter a medical clinic, or any other building facility? Please explain.**
- 5. Please explain what you are during in the two programs in question 3 above?**

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[Information](#)

[News & Events](#)

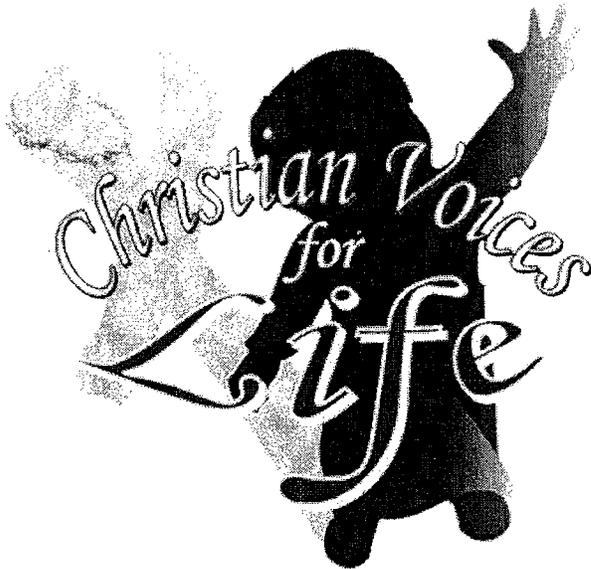
[Contact Us](#)

281-610-3986

[Prayer](#)

[Life Chain](#)

[40 Days for Life](#)



If you continue in My word, then you are truly disciples of Mine; and you will know the truth, and the truth will make you free. John 8:31-32.

[Share |](#)

News & Events

We are participating in the largest ever 40 Days for Life campaign!

246 cities, across the U. S. and around the world will be simultaneously conducting campaigns, from March 9 to April 17, 2011. We will be using prayer and fasting, a peaceful prayer vigil at an abortion facility, and community outreach to work toward an end to abortion in our communities. 40 Days for Life campaigns have seen amazing results!



*Find out more about this powerful prayer and witness event. **more***

Christian Voices for Life of Fort Bend County

We are here to inform the community, particularly people of faith, about life issues. We want to share the truth about abortion and other issues relating to the sanctity of human life, and about the healing and forgiveness of Jesus Christ. We offer factual information and speakers to not only educate, but also inspire service to our brothers and sisters to help prevent abortions in our community. We will organize events that provide an opportunity for Christians to put their faith into action.

Get involved...Become a Volunteer!

Volunteer with Christian Voices for Life. Be a liaison to your church, or ask about other ways you can help. If you would like to make a difference, contact us today to see how you can be a part of this life changing ministry.

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<![endif]>



is an exciting, prayerful pro-life campaign that has mobilized over 400,000 Christians, led over 150,000 Christians to pray at abortion facilities, many for the first time, and produced amazing results. Over 3500 babies and women (that we know of) have been saved from abortion. 43 abortion workers have left their jobs (including Abby Johnson, the former Director of a Planned Parenthood clinic and author of *unPlanned* (her story). Nine clinics have closed following a 40 Days campaign!

There are three components: prayer and fasting, constant vigil, and community outreach.

1. **Prayer and Fasting:** Participating individuals will pledge to pray and fast for greater respect for human life in Fort Bend County. Each person may choose exactly how they will do that. Daily devotionals and prayer requests are available by email from the national 40 Days for Life leadership. Fasting may mean abstaining from food, or from other pleasures, such as video games, computers and television.

2. **Constant vigil:** We will hold a prayer vigil at Planned Parenthood at 3727 Greenbriar Dr., Stafford (**Map**), where chemical abortions are performed. (Chemical abortions are done with pills rather than surgery. Individuals are asked to pray for one hour per week for the period of the campaign. Our goal is to have constant prayer from:

7 a.m. to 7 p.m., Monday through Saturday, March 9 – April 16.

3. **Community outreach:** This component will involve delivery of a door hanger with pro-life information and referrals for help with an unexpected pregnancy. (See the design for the door hanger **here**.) We will also seek to speak to our neighbors, asking them to join us in prayer to end abortion. By identifying those who are pro-life, we can help connect them to opportunities for action.

How can I help?

First of all, make your own pledge to pray and fast for an end to abortion.

Sign up to participate in the vigil. Our vigil calendar is available **here**. After registering and being verified, you will be able to sign up for hours and for daily emails from the national offices.

See www.40daysforlife.com to learn more about the international campaign.

Spread the word! Download our **flyer** and **talking points** documents and send emails to your friends and family. Make phone calls. Talk to everyone and invite them to participate. Contact us (see below) to get a 40 Days T-shirt and/or car magnet ribbon and be ready to answer when people ask you "What's 40 Days for Life?" Volunteer to help deliver door hangers and speak to neighbors. See below to contact us.

Donate: Only \$10 will put buy 320 doorhangers, \$25 will allow us to reach 800 homes. \$50 will pay for 15 posters to publicize 40 Days for Life in churches and other locations. \$100 will pay half the cost of our training and support from the national leadership.

To donate, please send checks to Christian Voices for Life, PO Box 18882, Sugar Land, TX 77496.

Please contact: Marie McCoy - phone [redacted] - Email: [redacted]

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What/ When is Life Chain

Share |

Life Chain is a peaceful and prayerful public witness of pro-life Americans standing on a public highway for an hour and a half with signs proclaiming 'Abortion Kills Children', 'Abortion Hurts Women', 'Jesus Forgives and Heals' and other messages. Life Chains have been held each October throughout the U.S. and Canada for over 20 years. (Primary date is the first Sunday of October, alternate dates may be chosen locally.) It is a visual statement of solidarity by our local Christian community that abortion is grievously wrong and that the church Christ founded is opposed to the unmerciful killing of unborn children. It is an opportunity for the participants to join together in prayer for conversion of abortionists and all who defend them, for an end to legal abortion in our nation, and for Gods use of our witness to change hearts in our local community. In 2009, over 1450 cities and towns held Life Chains in over 1700 locations. Approximately 700 people participated in Sugar Land and 200 in Rosenberg.

For history and general information <http://www.nationallifechain.org>
For locations in US and Canada: <http://www.lifechain.net>

Oct 3, 2010 was a beautiful day! We once again had about 700 Christians in Sugar Land and Missouri City, and 200 in Rosenberg, proclaiming the truth about abortion on our major highways. Please join us in 2011!

Church Involvement:

Life Chain is a church-based activity. It is the pastors and other members of each participating church who publicize the event and encourage participation among their members. In your church would like to be involved, please contact us - we would be happy to include you. While this is a Christian-led activity, and some signs refer to Jesus and Lord, members of any faith, or of no faith, who wish to join us in a witness proclaiming the truth about abortion are welcome to participate.

Individuals who wish to participate on their own are of course also welcome.

For Sugar Land/ Missouri City: Please contact: Marie McCoy: [Redacted]
Email: [Redacted]

For Richmond/ Rosenberg: Please contact Stacy Goodwyne: [Redacted]
Email: [Redacted]

How can I help?

Volunteers can help in many ways to make our Fort Bend Life Chains successful. Please **contact us** if you are interested in being a church liaison to promote your church's participation in Life Chain, or in helping in other ways to approach local pastors or otherwise promote the event.

Phone: [Redacted] **Email:** [Redacted]

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Our Staff	Speakers	Prayer	Be a Church Liason	Church Involvement

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- [40 Days for Life](#)

Topics

[Share |](#)

Click on the link to download the corresponding information. Once the PDF file opens, choose 'Save a copy'.

- | | |
|---|--|
| <ul style="list-style-type: none"> Abortion Overview Abortion Breast Cancer Link Abortion Recovery Abortion Risks and Consequences Abortion Statistics: World, U.S., TX, Fort Bend County Abortion techniques Adoption Christian View of Abortion | <ul style="list-style-type: none"> Embryonic Stem Cell Research Fetal Development Hormonal Birth control as Abortifacient In Vitro Fertilization Morning After Pill The Power of Words Why Women Have Abortions What Can I Do? |
|---|--|

**Pastors may also be interested in the following articles by Rev. Frank Pavone of Priests for Life:
Addressing Abortion with Confidence: A Message for Pastors**

- | | | | | |
|---------------------------|-----------------------------|------------------------------|------------------------------------|------------------------------------|
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Speaker Topics

Share |

We would be happy to speak on the following topics or to work with you to suit your needs:

Biology of Reproduction and Abortion Techniques

Pregnancy Center Mission and Services

Christian View of Abortion

Who Chooses Abortion and Why

Post-abortion Syndrome and Recovery

What can be Done to Prevent Abortion

Speakers



Marie McCoy

Marie McCoy is our Executive Director. Marie has extensive experience in pro-life ministry, having served as Executive Director of the Pregnancy Resource Center of Fort Bend County for many years. Marie has a Ph.D. in Biochemistry and has gained extensive knowledge of life issues through reading and attendance at many conferences, as well as her experience at the pregnancy center. She is currently on the Board of Directors of PRC. Marie has been an active member of St. Laurence Catholic community since 1991, and also currently serves on the Pastoral Council of St. Laurence.



Paula Jones

Paula has an MABS degree from Dallas Theological Seminary, and Biblical Counseling Degree from Light University. She has been a practicing Biblical Counselor for the past 13 years in women's ministries and the Women's Pregnancy Center.



Tracie Shellhouse

Tracie is the current Executive Director of the Pregnancy Resource Center of Fort Bend County. She has eight years CPC experience and service in the Pro-Life movement. She was the Sexual Purity/Integrity program director and developer for Pure Choices at PRC of Shelby County, AL (2004-2008)



Angie Borges

Angie Borges has volunteered as a peer counselor at the Pregnancy Resource Center of Fort Bend County for several years, and also served as Interim Executive Director in 2009. She is currently the Chairman of the Board of PRC.

40 DAYS FOR LIFE™

Statement of Peace

- I will only pursue peaceful solutions to the violence of abortion when volunteering with the 40 Days for Life campaign.
- I will show compassion and reflect Christ's love to all Planned Parenthood employees, volunteers, and customers.
- I understand that acting in a violent or harmful manner immediately and completely disassociates me from the 40 Days for Life campaign.
- I am in no way associated with Planned Parenthood or its affiliates by way of employment, informant, volunteer, client, or otherwise.

While standing in the city right of way in front of 3727 Greenbriar Drive, Stafford:

- I will not obstruct the driveways or approach cars entering the driveways.
- I will stand in the approximate area of the grass where a sidewalk would be if one were present. I will yield to any pedestrians wishing to walk on the grass.
- I will not litter on the public right of way or private property.
- I will not place a yard sign in the public right of way or on private property, and will not display a large banner.
- I will display only approved signs, with no disturbing images.
- I will closely attend to any children I bring to the prayer vigil.
- I will not threaten, physically contact, or verbally abuse Planned Parenthood employees, volunteers, or customers.
- I will not vandalize private property.
- I will cooperate with local city authorities.
- I will be responsible for my own safety.

Signs will be provided. Ribbons will be attached so that the signs may be worn on the participant's back, while one faces the clinic and prays. If participants wish to bring your own signs, they must be limited to these:

40 Days for Life / (healthy) Fetal image

Life Chain signs: Pray to End Abortion

Abortion Hurts Women

Jesus Forgives and Heals

A Pregnant Woman Needs Support not Abortion

Option Line: Problem Pregnancy? / 1-800-395-HELP / www.Optionline.org

Silent No More: I Regret My Abortion / My Abortion Hurt Me

40 Days for Life Waiver - Youth

Parents: I (name indicated below) grant permission for my child or children (name(s) indicated below), to participate in 40Days for Life. In consideration for the participation of my child or children in 40Days for Life, I hereby release and forever discharge for my children, myself, my child's other parent if known and alive, my heirs, executors, administrators, and assigns, Christian Voices for Life of Fort Bend County, _____ (church name) and all parties involved in the planning and staging of 40Days for Life (including their officers, board, pastors, staff and volunteers), jointly and severally from, and hereby waive, any and all claims, demands, damages or causes of action of any nature whatsoever, including claims for death, damage, loss, injury or illness, arising out of my child's or children's participation in 40Days for Life. Further, I hereby grant full permission to any and all of the foregoing to use my child's photograph or any other record of this event for any legitimate purpose.

Youth: As a participating youth signed below, **I attest and verify that I will abide by the expected Statement of Peace. I am fully aware of the risks and hazards of this activity and agree that I will conduct myself in a safe and cautious manner** in order to avoid harm to myself or others.

I CERTIFY THAT I HAVE READ THIS DOCUMENT AND FULLY UNDERSTAND ITS CONTENT. I AM AWARE THAT IT IS A RELEASE OF LIABILITY AND A CONTRACT AND I SIGN IT OF MY OWN FREE WILL.

_____ Print Name of Youth	_____ Signature of Youth	
_____ Print Name of Parent or Guardian	_____ Signature of Parent or Guardian	_____ Date

_____ Print Name of Youth	_____ Signature of Youth	
_____ Print Name of Parent or Guardian	_____ Signature of Parent or Guardian	_____ Date

_____ Print Name of Youth	_____ Signature of Youth	
_____ Print Name of Parent or Guardian	_____ Signature of Parent or Guardian	_____ Date

_____ Print Name of Youth	_____ Signature of Youth
_____ Print Name of Parent or Guardian	_____ Signature of Parent or Guardian

LIFE CHAIN Code of Conduct

[The Code of Conduct is printed on the back of each LIFE CHAIN sign, along with an introductory statement on Why We Are Here (at the LIFE CHAIN). Together, they emphasize the critical importance of Christian behavior in a public setting. With the Code of Conduct on the back of each sign, it is less needful that it be passed out separately, but Chainers still must know what is expected of them before coming to the LIFE CHAIN. To this end, pastors can play an important role in preparing their congregations.]

- 1— Be humble but be bold as you stand today against the greatest injustice our nation has ever faced.
- 2— In the spirit of Christian love, commit to being peaceful, prayerful, and polite, in word and deed. Any misconduct from passersby should be met with silence, which will convey your inner peace.
- 3— Do not respond to motorists. Please stay silent and prayerful and your response to any situation will be proper. Do not wave or gesture. Do not frown or smile in response to motorists. Our mission is to pray and stand against abortion—with the solemnity our mission deserves.
- 4— Help others. Watch for mothers (and dads) who need help with children, and assist the elderly with chairs and other needs.
- 5— Pick up any trash near you before leaving your area.
- 6— Drive carefully, and park legally. Buddy-up, if possible, to minimize traffic woes. Use crosswalks, and do not hold up traffic. Watch your small children at all times. During the Chain, stand back from the street and do not extend your sign over the curb. Give immediate passage to other pedestrians. Only small children should eat during the LIFE CHAIN.
- 7— Thank you for being a strong public witness for Christ and for being an exemplary citizen in our local area.

From “The Life Chain Manual” © 1991, Please Let Me Live (the organization who started the first Life Chain in 1987 in Yuba City, CA.) See www.nationallifechain.org for more information on Life Chain.

Life Chain Waiver - Youth

Parents: I (name indicated below) grant permission for my child or children (name(s) indicated below), to participate in LIFE CHAIN. In consideration for the participation of my child or children in LIFE CHAIN, I hereby release and forever discharge for my children, myself, my child's other parent if known and alive, my heirs, executors, administrators, and assigns, Christian Voices for Life of Fort Bend County, _____ (church name) and all parties involved in the planning and staging of Life Chain (including their officers, board, pastors, staff and volunteers), jointly and severally from, and hereby waive, any and all claims, demands, damages or causes of action of any nature whatsoever, including claims for death, damage, loss, injury or illness, arising out of my child's or children's participation in LIFE CHAIN. Further, I hereby grant full permission to any and all of the foregoing to use my child's photograph or any other record of this event for any legitimate purpose.

Youth: As a participating youth signed below, I attest and verify that I will abide by the expected Code of Conduct. I am fully aware of the risks and hazards of this activity and agree that I will conduct myself in a safe and cautious manner in order to avoid harm to myself or others.

I CERTIFY THAT I HAVE READ THIS DOCUMENT AND FULLY UNDERSTAND ITS CONTENT. I AM AWARE THAT IT IS A RELEASE OF LIABILITY AND A CONTRACT AND I SIGN IT OF MY OWN FREE WILL.

_____	_____	
Print Name of Youth	Signature of Youth	
_____	_____	_____
Print Name of Parent or Guardian	Signature of Parent or Guardian	Date

_____	_____	
Print Name of Youth	Signature of Youth	
_____	_____	_____
Print Name of Parent or Guardian	Signature of Parent or Guardian	Date

_____	_____	
Print Name of Youth	Signature of Youth	
_____	_____	_____
Print Name of Parent or Guardian	Signature of Parent or Guardian	Date

_____	_____	
Print Name of Youth	Signature of Youth	
_____	_____	
Print Name of Parent or Guardian	Signature of Parent or Guardian	

IRS had questioned Christian Voices for Life of Fort Bend County, Texas, involvement with 40 Days for Life and Life Chain

<https://www.thomasmoresociety.org/2011/04/18/cvf/>

May 14, 2013

admin

April 18, 2011—Today, the Thomas More Society received notice from the Internal Revenue Service that the IRS has agreed to drop its objections and recognize [Christian Voices for Life](#) of Fort Bend County, Texas, as a tax exempt public charity.



The IRS had withheld approval from the group while issuing repeated requests for information, including whether group members “try to block people to [sic] enter a . . . medical clinic” during [40 Days for Life](#) and [Life Chain](#) events and whether the group does “education on both sides of the issues.” In their response letter of April 12, Thomas More Society attorneys had alleged that the IRS’ requests were unconstitutional and demanded tax exempt recognition. The IRS’ notice of recognition is dated April 14.

“The illegal IRS requests here clearly sought to delay and hinder the good work of this new pro-life organization,” said Thomas More Society executive director and legal counsel Peter Breen. “This is not the first time that Internal Revenue Service personnel have attempted to place unconstitutional restrictions on pro-life organizations, but we do hope that this will be the last time.”

Christian Voices for Life is a small charitable organization based in Fort Bend County, Texas, dedicated to peaceably promoting a culture of life through education, prayer and other ministry activities. Read the IRS determination letter [here](#).

The media continues to report on this story! See President and Chief Counsel Tom Brejcha’s interview with OneNewsNow [here](#). To listen to the interview click the link and press “play” on the upper right side of the website!

Internal Revenue Service
P.O. Box 2508 - Room 4522
Cincinnati, Ohio 45201

Department of the Treasury

April 27, 2009

Coalition for Life of Iowa
c/o Gerald T Sullivan
1800 First Ave. NE
200 Wells Fargo Bank Building
Cedar Rapids, Iowa 54202-5435

Employer Identification Number:
61-1521447
Person to Contact - Group #:7821
Ms. Richards
ID# 0677002
Contact Telephone Numbers:
513-263-3283 Phone
513-263-3662 Fax
Response Due Date:
May 18, 2009

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your 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.

To facilitate processing of your application, **please attach a copy of this letter to your response.** This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, 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 do not 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 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.

Sincerely yours,

/s/ Ms. Richards

Ms. Richards, CPA
Exempt Organizations Specialist

Enclosure: Information Request

Letter 1312

Exh. B-1

Coalition for Life of Iowa
April 27, 2009
61-1521447

Additional Information Requested:

1. Please read the following Penalties of Perjury statement:

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.

Then, please have a governing body member sign and date below, indicating you agree to the Declaration and return a copy with your response.

Name Date

2. You stated that you sponsored a Forum on Stem Cells, End of Life Decisions and a possible forum on Contraception. Please describe in detail the information provided at each of these forums. Will there be advocating for certain changes in the law or proposed legislation? Please provide the copies of all advertisements, schedules, syllabuses, handouts, a summary of each person's speech, and any other information provided for each of these forums.
3. Does your organization have a website. If so, please provide the website address.
4. Will your activities influence legislation? What activities will you conduct to influence legislation (i.e., lobbying, appeals to the voters, letter writing)? What percentage of your time (including volunteer labor) and funds will you devote to attempting to influence legislation?
5. State whether you will intervene in any political campaign on behalf of any candidate for public office? If so, will this be your primary activity? What percentage of your time (including voluntary labor) and funds will you devote to intervening in political campaigns?
6. Will you intervene in or advocate for the election or support of partisan political candidates who support your cause(s)? If so, explain such activity in detail.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Street Address:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Ms. Richards
Room 4522
Group 7821

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Ms. Richards
Room 4522
Group 7821

Dear Ms. Richards;

May 14, 2009

Thank you for your attention to our 501c3 application.

Additional Information Requested:

1. 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.

2. Forum information

Cloning and Stem Cells: A Reality Check, a forum we helped plan with two other local pro-life groups, Linn Area Pro-Life United, and Lutherans for Life. I have enclosed the program, advertising poster, Dr. Don Nelson's power point outline, and brochures we had available on a display table. This is all the paperwork we have from this past forum.

We do not have the outline for Dr. James I. Lamb but his talk focused on biblical ties to the whole cloning and stem cell topic.

Kim Lehman did not have an outline and spoke with out notes but covered general political mechanics and did not endorse any political candidate.

End of Life Decisions

I have enclosed Dr. William L. Toffler's outline, Father Michael Black's outline, and an article by Prof. Emeritus Charles E. Rice that contains the information that was used in his talk and his credentials. Other items enclosed are the registration form, program, advertising poster and various handouts and brochures available on a display table at the forum.

3. We do not have a website. We do have a calendar with the following link:
<http://www.google.com/calendar/embed?src=coalitionforlife@gmail.com>

4. Our activities will not be conducted to influence legislation. We conform to local Church guidelines in not supporting any political candidate. We have many church members that want to keep our activities in with what would get approval from their pastor (who wants to keep his church's tax exempt status). We may share information about what has happened in the Congress or White House but do not organize campaigns to a particular candidate. We will not make an appeal to the voters for a particular candidate, or write letters to the editor in favor of a particular candidate. All activities we would do would be bi-partisan.

5. We do not intend to participate or intervene in any political campaign directly or indirectly on behalf of (or in opposition to) any candidate for public office.

Exh. B-2

6. We do not intend to intervene in or advocate for the election or support of partisan political candidates who support our cause (s).

Sincerely,
Susan J. Martinek
Coalition For Life
PO Box 864
Cedar Rapids Iowa 52404
[REDACTED]

**Coalition for Life of Iowa
PO Box 864
Cedar Rapids, Iowa 52406**

June 10, 2009

Ms. Richards, CPA
Exempt Organizations Specialist
Internal Revenue Service
PO Box 2508 – Room 4522
Cincinnati, Ohio 45201

Dear Ms. Richards;

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.

We as the governing body of Coalition for Life of Iowa have discussed signing a letter with the following information: That we do not organize picketing and or protesting outside Planned Parenthood or other similar organizations. We respectfully request a definition of the following words: organize, picketing, protesting. This is so we know what guidelines we need to be sure we are within with future actions. Also we respectfully request where in the Form 1023 Application for Recognition of Exemption under section 501(c)(3) this is addressed? This is so we know what guidelines we need to be sure we are within with future actions.

Sincerely,
Susan J. Martinek

Coalition for Life of Iowa
[REDACTED]
[REDACTED]

----- Forwarded message -----

From: <[REDACTED]>

Date: Tue, Jun 16, 2009 at 7:35 AM

Subject: IRS phone conversations

To: [REDACTED]

Cc: [REDACTED]

Phone conversations with the IRS agent Ms. Richards

I have received a couple of phone calls from Ms. Richards, Exempt Organizations Specialist for the Internal Revenue Service at the end of May and the beginning of June, 2009. During the phone calls we discussed the following things.

She wanted to know if we organized picketing/protests at Planned Parenthood. I said no. She asked if we planned to, I said no. Then I shared that some of our members do picket/protest at PP but that the Coalition for Life of Iowa did not organize it or participate it as the Coalition For Life of Iowa but as an individual or another group. She asked her Boss or another supervisor if that was okay and they said it was okay.

During the other phone call I asked if it was okay to pray outside of Planned Parenthood. I admitted that we have organized that. I asked if that was okay. She excused herself to ask another person and then returned and said it would be okay, and how could that be stopped? But to be careful so that what we were doing would not be construed as protesting or picketing such as by the Police. And to not stop cars from coming in the parking lot or to be harassing/or confrontational with the clients going in. I said we do not even talk to them.

She said we do need to send in a letter with the entire board's signatures stating that under perjury of the law we do not picket/protest or organize groups to picket/protest outside of Planned Parenthood. Once they receive this our application will go through.

Susan Martinek
6/16/9

Exh. B-4

6/16/2009 2:24 PM



**Internal
Revenue
Service**

**Tax Exempt/Government Entities Division (TE/GE)
Exempt Organizations**

Facsimile Cover Sheet

To: Sally Wagonmaker	From: Ms. Richards
Phone Number:	ID Number: 0677002
FAX Number: [REDACTED]	Phone Number: 513-263-3283
Form Number:	Fax Number: 513-263-9662
Application Form Number:	Date: 06/23/09
Copy to:	Number of Pages (including cover sheet) :

Comments:

Mailing Address

TE/GE Division
P.O. Box 2508
Cincinnati, OH 45201
Attn: Ms. Richards Rm 4-522

Office Delivery

TE/GE Division
F.O.B. Room 4-522
550 Main Street
Cincinnati, OH 45202
Attn: Ms. Richards

***Please DO NOT fax additional information if it is more than 10 pages.**

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone, and return the communication at the address via the United States Postal Service. Thank you.

For forms/information see the IRS Web site at www.irs.gov to download forms, instructions and publications

Internal Revenue Service
P.O. Box 2508 - Room 4522
Cincinnati, Ohio 45201

Department of the Treasury

June 22, 2009

Coalition for Life of Iowa
c/o Sally Wagonmaker
19 S. LaSalle Street, Ste 1400
Chicago, IL 60603

Employer Identification Number:
61-1521447

Person to Contact - Group #:
Ms. Richards - 7821
ID# 0677002

Contact Telephone Numbers:
513-263-3283 Phone
513-263-3662 Fax

Response Due Date:
July 6, 2009

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 enclosure 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.

To facilitate processing of your application, please attach a copy of this letter to your response.

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case.

If you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to complete your application for exemption. Under section 7428(b)(2) of the Code, 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 right to a declaratory judgment under Code section 7428.

If you have any questions concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,
/s/ Ms. Richards, CPA
Exempt Organizations Specialist

Letter 2382

Coalition for Life of Iowa
June 22, 2009
61-1521447

Additional Information Requested:

1. Please read the following Penalties of Perjury statement:

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.

Then, please have an officer sign and date below, indicating you agree to the Declaration and return a copy with your response.

Name Date

2. Please explain how all of your activities, including the prayer meetings held outside of Planned Parenthood are considered educational as defined under 501(c)(3). Organizations exempt under 501(c)(3) may present opinions with scientific or medical facts. Please explain in detail the activities at these prayer meetings. Also, please provide the percentage of time your organization spends on prayer groups as compared with the other activities of the organization.
3. In a phone conversation with POA it was asked about certain signs that may or may not be held up outside of a Planned Parenthood. Please explain in detail the signs that are being held up outside of Planned Parenthood and explain how they are considered educational.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Street Address:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Ms. Richards
Room 4522
Group 7821

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Ms. Richards
Room 4522
Group 7821

MOSHER & ASSOCIATES

Attorneys at Law

19 South LaSalle St Ste 1400
Chicago IL 60603-1414

Michael P. Mosher
Sally R. Wagenmaker
Ryan K. Oberly
Charles V. Hogren
Jacob J. Zehnder

Telephone (312) 220-0019
Facsimile (312) 220-0700
www.mosherlaw.com

July 2, 2009

Ms. Richards, CPA
Exempt Organizations Specialist, ID No. 0677002
Internal Revenue Service
550 Main St., Federal Bldg.
Room 4522, Group 7821
Cincinnati, Ohio 45202

Via Federal Express
Tracking No. 7967 4532 7060

RE: Coalition for Life of Iowa
FEIN: 61-1521447
Pending Form 1023 Application; Request for Additional Information

Dear Ms. Richards,

I am writing in response to your June 22, 2009 request for additional information from my client the Coalition for Life of Iowa ("Coalition for Life" or "Coalition"). Per your request, a copy of your letter is enclosed herewith. For all of the following reasons, the IRS should immediately issue its written determination recognizing the Coalition's tax-exempt status under section 501(c)(3).

A. Introduction

The Coalition for Life was incorporated on August 25, 2004 as a not-for-profit corporation under Iowa law. At all relevant times, the Coalition has been organized and operated for religious, educational, and charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. Due to limited availability of funds, however, the Coalition had to wait until October 20, 2008 to apply to the IRS for recognition of its tax-exempt status. Consequently, the Coalition's tax exemption will be effective only from the date that the IRS issues a favorable determination letter. At this point, the Coalition's Form 1023 application remains pending and unresolved.

The Coalition for Life's Form 1023 application and accompanying exhibits clearly demonstrate its tax-exempt qualification under section 501(c)(3). Nevertheless, the IRS has repeatedly sought information that is unnecessary and in violation of constitutional principles affecting the Coalition's supporters. For example, your June 22, 2009 letter seeks information about "prayer meetings" and "certain signs that may or may not be held up outside of a Planned Parenthood" facility, even though section 501(c)(3) organizations are uniformly allowed to engage in religious activities and non-partisan advocacy efforts. These inquiries indicate some very wrong assumptions about the Coalition and the applicable law. As a result, the Coalition has been prejudiced and has suffered harm since it is unable to solicit and receive tax-deductible charitable contributions.

Ms. Richards
Internal Revenue Service
July 2, 2009
Page 2

The Coalition for Life is dedicated to principles of preserving life. Consequently, the Coalition certainly would never engage in or sanction activities that incite people to violence, involve destruction of property, or are otherwise illegal. The fact that certain individuals in very isolated, egregious situations involving abortion clinics have caused tragic personal harm to others should not mean that the Coalition is denied its tax exempt status or subjected to repeated, unwarranted inquiries about its own educational, religious, and charitable activities promoting sanctity of life principles. Many other organizations regularly advocate on both sides of these issues, and they have not been hindered in obtaining or maintaining tax-exempt status under section 501(c)(3).

The purpose of this letter is thus to clarify the Coalition for Life's tax-exempt qualification, to address the IRS' inquiries, and to request issuance of a favorable IRS determination letter. If such determination letter is not issued promptly, we are fully prepared to seek relief through all available avenues of administrative and judicial appeals and to seek other appropriate redress.

B. Factual Background

1. The Coalition for Life's Organizational Documents

The Coalition for Life is expressly "organized for charitable, religious and educational activities that qualify it as an exempt organization under section 501(c)(3)." See Articles of Incorporation, enclosed herewith and submitted in support of the Coalition's Form 1023 application, at Art. VI. These exempt purposes include "the education and counseling of citizens of Iowa about the sanctity of life from conception to death." See Articles of Incorporation at Art. IV. The Coalition for Life's purposes are based expressly on traditional religious beliefs:

We believe in the protection of all human beings from conception to natural death. Because every human is created in the image and likeness of God, every human life is sacred.

Bylaws at Article I (enclosed herewith and submitted in connection with the Coalition's 1023 application). These beliefs are grounded in Biblical authority, science, and basic principles of human dignity.

2. The Coalition for Life's Exempt Activities

As detailed in its supporting 1023 narrative, the Coalition for Life carries out its tax-exempt work by sponsoring educational forums and coordinating with other like-minded groups to educate the public and otherwise promote sanctity of life principles. Thus far, the Coalition for Life's efforts to organize and hold educational forums has comprised nearly all of its tax-exempt activities. The Coalition expects this level of activity and emphasis to continue indefinitely.

Ms. Richards
Internal Revenue Service
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Page 3

The Coalition's forums consist of scheduled speakers, organized presentations, and distribution of educational materials. See forum materials submitted in support of the Coalition's Form 1023 application and in response to the IRS' April 27, 2009 request for information. The forums are open to the public, and only modest fees are charged to cover actual expenses incurred. The forums are organized in cooperation with well-respected professionals such as professors, priests, attorneys, doctors, and other health care providers.

The Coalition for Life is also supportive of prayer and fasting efforts by individuals and other area organizations involved with sanctity of life issues. These activities include distributing information about upcoming area prayer meetings and coordinating efforts with churches and other like-minded organizations for them. In effect, the Coalition mainly serves in this area as a liaison for other organizations that engage in prayer and fasting activities. Thus far, the Coalition has helped to organize only one prayer event, which took place in January 2009. This activity involved group prayer at a church, a peaceful walk to a public area outside of Planned Parenthood, and praying the Catholic rosary together. The group then disbanded.

The Coalition is aware that from time to time, individuals who may or may not be involved with the Coalition gather for prayer outside of a Planned Parenthood facility. These gatherings are consistently small (ten or fewer people), peaceful, not in any way disruptive, and consist solely of silent and spoken prayers. No prayer takes place on private property, nor are there ever any attempts to interfere with patrons or employees of the facility. Some of the individuals have displayed signs containing short messages about sanctity of life principles, such as "Stop abortion," "Pray to end abortion," and "Women deserve better than abortion." No graphic pictures are ever displayed on such signs. To the best of the Coalition's knowledge, the people praying do not engage in any heckling, yelling, or other hostile behavior. Rather, they all exhibit a respectful attitude consistent with the Coalition's sanctity of life principles. In the Coalition leaders' understanding, the prayer activities are intended to communicate with God and petition God for aid, to encourage other believers, and to serve as an evangelistic witness to nonbelievers of the spiritual aspects of human life. The Coalition does not sponsor or organize these informal prayer sessions.

3. The Coalition for Life's Prior Communications with the IRS

The Coalition for Life's Form 1023 application amply demonstrates its qualification for tax-exempt status under section 501(c)(3). As detailed in its supporting narrative, the Coalition for Life's focus is on educational activities designed to promote respect for life, including two forums thus far on stem cell and end of life topics as well as coordination with local groups that pray and fast for religious purposes. As represented in its Form 1023 application, the Coalition does not engage in any lobbying or partisan political activity.

Nevertheless, more than six months after the Coalition filed its Form 1023 application, the IRS issued a written request asking whether the Coalition for Life engaged in any lobbying

MOSHER & ASSOCIATES

Attorneys at Law

Ms. Richards
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or partisan political activity. See enclosed IRS correspondence dated April 27, 2009. Through its president, Ms. Susan J. Martinek, the Coalition for Life cooperated fully in writing, affirming that it does not engage in any such activity. The Coalition also provided the requested documentation regarding its educational forums.

I understand that you then contacted Ms. Martinek via telephone to question whether the Coalition engaged in any “picketing” or “protest” activities at Planned Parenthood. Apparently, this inquiry was distinct from any question of lobbying or partisan political activity. In addition, questions were raised about prayer activity, particularly outside Planned Parenthood. You then asked Ms. Martinek to have all Coalition Board members sign a statement that the Coalition will not “picket” or “protest” outside of Planned Parenthood or similar organizations and will not “organize” others to do so. You further indicated that the IRS would approve the Coalition’s pending Form 1023 application once such statement was submitted.

Upon careful consideration of your oral request, the Board became concerned about whether its supporters’ constitutional free speech, freedom of association, and freedom of religion rights would be violated by such restrictions. Accordingly, the Coalition responded with a letter dated June 10, 2009, in which it respectfully requested the following clarifications: (a) definitions of the terms “organize”, “protest”, and “picket” for purposes of permissible activities by section 501(c)(3) organizations and their supporters; and (b) an explanation of how such request is relevant to its pending Form 1023 application and tax-exempt status. See enclosed letter. As Ms. Martinek explained in writing, these questions were intended to help the Coalition to comply with applicable legal requirements for section 501(c)(3) organizations.

The Coalition then consulted with legal counsel, and I contacted you by telephone to reiterate the Coalition Board’s requests for clarification. You did not provide any guidance, however, as to either the definitions or the relevance of the IRS’ pending request. Instead, you expressed the legally erroneous view that the Coalition is *not allowed per se to engage in “advocacy” as a section 501(c)(3) organization*. You also indicated that you would “check further” with your manager on this matter and be back in touch with me shortly.

Instead of a return phone call, I received your June 22, 2009 written request, seeking more information about the Coalition’s prayer activities, use of signs outside of Planned Parenthood, and how its activities are “educational” as that term is used for purposes of section 501(c)(3). The information contained herein is fully responsive to your enumerated requests, including the requested officer’s declaration (No.1), information regarding the Coalition’s activities including prayer (No. 2), and an explanation of how the signs at issue are educational and otherwise expressions of permissible advocacy (No. 3). At this point, it is unclear whether you are still requiring the Board members’ statement that they will not engage in or organize “picketing” and “protest” activities as a condition of IRS approval here.

Ms. Richards
Internal Revenue Service
July 2, 2009
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C. Applicable Legal Standards

The IRS' requests come perilously close to violating the First Amendment constitutional rights of the Coalition's supporters, and they are not otherwise germane to the Coalition for Life's pending Form 1023 application. As you acknowledged verbally to me over the telephone, the Coalition's application is now ripe for approval. The IRS's delay and questioning of the Coalition's tax-exempt, legitimate activities constitutes unnecessary and prejudicial interference with the Coalition's legal right to a tax-exempt determination. Consequently, the IRS should approve the Coalition's 1023 application without further delay.

As with any Form 1023 application, the central inquiry here is whether the Coalition for Life is "organized and operated exclusively" for one or more purposes listed in section 501(c)(3) of the Code, such as religious, charitable, scientific, or educational purposes. Treas. Reg. §1.501(c)(2)-1(a). As reflected in the Coalition for Life's Articles of Incorporation and Bylaws, it clearly satisfies the first part of this test because it is expressly organized for "charitable, religious, and educational activities." See Articles of Incorporation at Art. IV and VI, Bylaws at Art. I. The Coalition for Life similarly satisfies the second part of this test because it operates exclusively for charitable, religious, and educational purposes.

1. Charitable Operations

The Coalition for Life operates generally for charitable purposes within the meaning of section 501(c)(3). The Coalition operates on a shoe-string budget, relying entirely on charitable contributions and minimal fees to help cover forum expenses. No commercial activity whatsoever occurs here. Rather, the Coalition for Life's operations consist entirely of activities and goals intended to help educate others, encourage prayer, and promote basic values of human dignity.

2. Religious Operations

It could not be more obvious that the Coalition operates as well for religious purposes. The Coalition works with churches, encourages prayer and fasting in accordance with generally held Christian principles, and expressly bases its corporate mission on God. Indeed, the Coalition's entire foundation is that, in accordance with the Bible's teachings, human beings are made in the image and likeness of God.

3. Educational Operations – Forums, Advocacy

The vast majority of the Coalition's activities have thus far been educational in nature. For purposes of section 501(c)(3), the term "educational" includes the following definition: "The instruction of the public on subjects useful to the individual and beneficial community." Treas. Reg. § 1.501(c)(3)-1(d)(3)(i)(b). This regulation specifically describes the Coalition as an example of an educational organization: "An organization whose activities consist of presenting

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Page 6

public discussion groups, forums, panels, lectures, or similar programs.” Treas. Reg. § 1.501(c)(3)-1(d)(3)(ii), Ex. (2).

The IRS’ definition of “educational” further expressly includes organizations that “advocate a particular position or viewpoint.” Treas. Reg. § 1.501(c)(3)-1(d)(3). To the extent that forum speakers’ materials, prayer notices, or certain individuals’ signs could be deemed to constitute “advocacy,” they fall well within section 501(c)(3)’s definition of “educational.”

Over twenty years ago, the IRS issued official guidance on how advocacy of a particular viewpoint or position may be “educational” within the meaning of section 501(c)(3). See enclosed Rev. Proc. 86-43. In this Revenue Procedure, the IRS first emphasized its “position of *disinterested neutrality* with respect to the beliefs advocated by an organization.” *Id.* at § 2.02 (emphasis added). In addition, “advocacy of particular viewpoints or positions may serve an educational purpose even if the viewpoints or positions being advocated are unpopular or are not generally accepted.” Rev. Proc. 86-43 at § 3.01. Thus, one’s disagreement with a particular message does not alter its educational nature.

Furthermore, as the D.C. Circuit Court of Appeals recognized in Big Mama Rag, Inc. v. United States, 631 F.2d 1030 (D.C. Cir. 1980), educational communications may be brief and emotionally compelling, such as conveyed through signs or bumper stickers:

“The American Cancer Society’s cause may be better served by a bumper sticker picturing a skull and crossbones and saying ‘smoking rots your lungs’ than by one that merely states ‘smoking is hazardous to your health.’ Both are intended to impart the same message, and they are identical in degree of specificity of the underlying facts.”

631 F.2d at 1039. Holding up signs containing one’s views about issues thus certainly may qualify as educational.

In Big Mama Rag, the D.C. Court of Appeals ruled that the IRS’ “full and fair exposition” standard for determining whether advocacy was educational or not – as contained in the Treasury regulations interpreting section 501(c)(3) – was unconstitutionally vague and therefore infringed First Amendment free speech rights. *Id.* at 1034-35; see also Treas. Reg. § 1.501(c)(3)-1(d)(3)(i)(b) (“full and fair exposition” standard). In Revenue Procedure 86-43, the IRS expressly recognized this constitutional invalidation. See Rev. Proc. at § 2.03.

The IRS’ current focus is thus not on the advocated viewpoints or positions themselves, but rather on the organization’s *method* to communicate them to others. *Id.* at §§ 2.03, 2.04 and 3.02 (citing National Alliance v. United States, 710 F.2d 868 (D.C. Cir. 1983)). Accordingly, an organization’s advocacy activities are “educational” unless its presentations contain one or more of the following elements: (a) viewpoints or positions that are unsupported by the facts; (b) distorted facts; (c) substantial use of inflammatory and disparaging terms as well as conclusions

Ms. Richards
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expressed more on the basis of strong emotional feelings than of objective evaluations; or (d) an approach not aimed at developing the intended audience's understanding. Rev. Proc. 86-43 at § 3.03. Notably, in some circumstances, "an organization's advocacy may be educational even if one or more of these factors are present." *Id.* at § 3.04. Consequently, the question of whether an organization's activities are "educational" or not should be evaluated generously in favor of inclusion.

4. The Coalition's Actual or Potential "Advocacy" Is Educational Within the Meaning of Section 501(c)(3).

The Coalition's activities plainly fall with the definition of "educational" under section 501(c)(3). Substantially all of its activities are in connection with its educational forums, which are traditional seminars involving speakers on religious, scientific, moral, and practical issues. The Coalition's remaining activities are similarly educational: they inform supporters and other interested persons of prayer meetings and other events related to sanctity of life concerns.

Your inquiries and requests are misplaced regarding the Coalition's prayer meetings, use of signs, and potential "picketing" and protest" activities outside of Planned Parenthood. The Coalition itself has never sponsored any sign displays during prayer meetings or otherwise. Rather, some individuals have reportedly displayed signs containing short messages expressing traditional religious views about the sanctity of life, such as "Women deserve better than abortion" and "Pray to end abortion." These individual expressions are protected by the First Amendment rights of religious freedom, freedom of assembly, and free speech. Furthermore, the signs legitimately serve to educate others on sanctity of life principles, such as the inherent value of tiny, developing human beings, the importance of considering this fact in dealing humanely with perceived "problem pregnancies," and the detrimental effects of abortion on women.

Such signs are also generally consistent with the Coalition's views, but nowhere have been represented to be those of the Coalition. Even if such messages were officially sanctioned by the Coalition as its own, in no way could those signs reasonably be interpreted to present distorted facts, inflammatory or disparaging terms, or unsupported facts that would disqualify them from being "educational" under the IRS' own methodology test. *See* Rev. Proc. 86-43 at § 3.03. To the extent that the Coalition may sponsor the use of educational signs in the future, whether outside of a Planned Parenthood facility or elsewhere, the Coalition will take great care to ensure that they contain permissible forms of advocacy under section 501(c)(3) and in accordance with Revenue Procedure 86-43.

Ms. Richards
Internal Revenue Service
July 2, 2009
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5. The Coalition's Potential "Advocacy" is Otherwise "Charitable" Within the Meaning of Section 501(c)(3).

To the extent the IRS may disagree that the Coalition's potential use of signs about the sanctity of life are "educational", such communications would otherwise fall within the definition of "charitable" activities under section 501(c)(3). The term "charity" includes:

"Relief of the poor and distressed or of the underprivileged; advancement of religious beliefs . . . and promotion of social welfare by organizations designed to accomplish any of the above purpose"

Treas. Reg. §1.501(c)(3)-1(d)(2). The Coalition's operations fit squarely within this definition. Indeed, the Coalition's entire efforts are aimed at helping the distressed (i.e., the elderly, the disabled, the unborn), advancing religious beliefs about the sanctity of life, and promoting social welfare through increased respect for life. Signs containing messages like "Pray to end abortion" are completely consistent with such aims.

Furthermore, the Coalition expressly may utilize signs and other forms of advocacy as a qualified charitable organization:

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) so long as it is not an "action" organization of any one of the types described in paragraph (c)(3) of this section.

Id. (emphasis added). By any stretch of the imagination, the Coalition for Life certainly is not an "action organization," as it engages in absolutely no partisan political activity or lobbying. See Treas. Reg. § 1.501(c)(3)-1(c)(3).

D. Discriminatory Treatment of the Coalition

Interestingly enough, Planned Parenthood – the very organization that the IRS apparently is seeking to protect against the small prayer gatherings and occasional signs – is itself a section 501(c)(3) tax-exempt organization subject to the same legal constraints regarding "advocacy." Yet this organization and its local affiliates boldly engage in widespread "advocacy" efforts. For example, Planned Parenthood's 2007 annual report identifies itself as a "health care advocate" and boasts specifically of numerous advocacy efforts. The annual report even prominently displays a picture of a banner held by many people that reads, "*Real Sex Ed Saves Lives.*" See enclosed Planned Parenthood materials at Annual Report excerpt. Planned Parenthood's own website declares that its national offices "provide support for the advocacy mission" of its

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Attorneys at Law

Ms. Richards
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Page 9

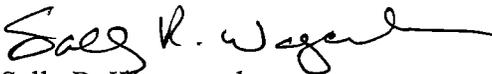
local affiliates. *Id.* at website excerpt (“Local and State Offices”). Local affiliates engage in high profile advocacy efforts such as marches and television advertisements. *See, e.g., id.* at “Press Releases” and “Newroom” excerpts.

As the court recognized in *Big Mama Rag*, “the discriminatory denial of tax exemption can impermissibly infringe free speech.” 631 F.2d at 1034 (citation omitted). The IRS’ questions about prayer time, so-called “picketing” and use of signs is clearly improper, given the Coalition’s legal right as a tax-exempt organization to engage in educational and charitable advocacy and its own plainly charitable, religious, and educational activities. To delay approval of the Coalition’s Form 1023 application, through the IRS’ specious inquiries, is discriminatory and prejudicial to the Coalition and its participants’ constitutionally protected rights.

E. Conclusion

For all of the above reasons, the IRS should immediately issue its written determination recognizing the Coalition’s tax-exempt status under section 501(c)(3) without further inquiry or delay.

Sincerely,


Sally R. Wagenmaker

Enclosures: June 22, 2009 IRS request for information
Articles of Incorporation
Bylaws
April 27, 2009 IRS request for information
May 14, 2009 Martinek/Richards correspondence
IRS Revenue Procedure 86-43
Planned Parenthood materials (website excerpts)

cc: Ms. Susan Martinek, Coalition for Life in Iowa President (via email, w/o encl.)
Mr. Tom Brejcha, Thomas More Society President (via email, w/o encl.)
Mr. Peter Breen, Thomas More Society Executive Director (via email, w/o encl.)

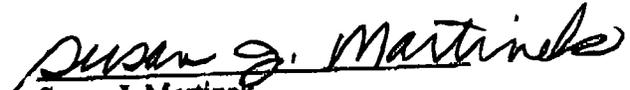
MOSHER & ASSOCIATES

Attorneys at Law

Ms. Richards
Internal Revenue Service
July 2, 2009
Page 10

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.


Susan J. Martinek,
President, Coalition for Life of Iowa

BRW:jsf
O:\ClientFiles\EMP\3844-Thomae More Society, TheL.T.R.Coalition.IRS.Richards.1023 Response.wpd

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUL 09 2009

COALITION FOR LIFE OF IOWA
PO BOX 864
CEDAR RAPIDS, IA 52406-0864

Employer Identification Number:

61-1521447

DLN:

17053298302008

Contact Person:

MS RICHARDS

ID# 31609

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

May 15, 2008

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

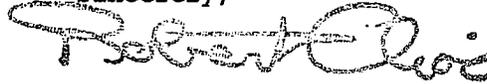
Letter 947 (DO/CG)

Exh. B-7

COALITION FOR LIFE OF IOWA

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

CSRR
LAWYERS

1800 First Avenue NE
200 Wells Fargo Bank Building
Cedar Rapids, Iowa 52402-5435
Telephone: 319-364-0171
Facsimile: 319-364-1370
Website: www.crawfordsullivan.com

CRAWFORD, SULLIVAN, READ & ROEMERMAN, P.C.

James. W. Crawford (1911-1988)
Gerald T. Sullivan
Thomas B. Read
William H. Roerman
Peter B. Welch
Sherry L. Schulte
Stephanie A. Legislador
Thomas J. Wilkinson, Jr., Of Counsel

Writer's Direct E-mail:
[REDACTED]

October 20, 2008

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Re: Coalition for Life of Iowa, 61-1521447
Application for §501(c)(3) Recognition

Dear Sir or Madame:

Enclosed is the Form 1023 Checklist for the "Coalition for Life of Iowa". Also enclosed is the Form 2848 "Power of Attorney and Declaration of Representative" which names the undersigned as Representative.

The "Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code" (Form 1023) is also enclosed along with a description of activities and a flyer used in collecting funds. The board members are completely volunteer and none of the board members receive compensation.

Also attached to the Form 1023 are the Articles of Incorporation that were filed with the Iowa Secretary of State, the duly approved Bylaws, and the complete financial records for 2006, 2007 and so far in 2008. The last attachment page of the Form 1024 is the assignment of the EIN.

If there is any other information needed, please contact the undersigned.

Sincerely yours,

CRAWFORD, SULLIVAN, READ
& ROEMERMAN, P.C.

GERALD T. SULLIVAN

GTS:jmw

Enclosures

Form 1023 Checklist

(Revised June 2006)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- Assemble the application and materials in this order:
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- Employer Identification Number (EIN)
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | |
|------------|----------------|------------|--|
| Schedule A | Yes ___ No ___ | Schedule E | Yes <input checked="" type="checkbox"/> No ___ |
| Schedule B | Yes ___ No ___ | Schedule F | Yes ___ No ___ |
| Schedule C | Yes ___ No ___ | Schedule G | Yes ___ No ___ |
| Schedule D | Yes ___ No ___ | Schedule H | Yes ___ No ___ |

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150
 For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address Coalition For Life of Iowa PO Box 864 Cedar Rapids, Iowa 52406	Social security number(s) _____ _____ _____ Daytime telephone number (319) 362-9339	Employer identification number 61 1521447 Plan number (if applicable)
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hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Gerald T Sullivan, 1800 First Ave. NE, 200 Wells Fargo Bank Building, Cedar Rapids, Iowa, 52402-5435	CAF No. _____ Telephone No. 319-364-0171 Fax No. 319-364-1370 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Exemption	1023	2004-2008

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 **Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box.
- b If you do not want any notices or communications sent to your representative(s), check this box.
- 8 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- 9 **Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
- ▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Susan Martinek _____ Date 10-16-08 Incoporator / Initial Director
Signature Title (if applicable)

Susan Martinek _____ Coalition For Life of Iowa
Print Name PIN Number Print name of taxpayer from line 1 if other than individual

Signature Date Title (if applicable)

Print Name PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II. Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
a	Iowa	<i>[Signature]</i>	10-16-08

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
Coalition For Life of Iowa			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
PO Box 864		61-1521447	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Cedar Rapids, Iowa 52406-0864		12	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: 319-366-1684	
a Name: Susan Martinek		c Fax: (optional) 319-362-9339	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website:			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		8 / 25 / 04	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. Yes No
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. Yes No
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. Yes No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. Yes No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. Yes No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. Yes No

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Articles IV, and VI
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Article VII
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Susan Martinek	Incorporator / Initial Director	2550 Worthington Dr. SW Cedar Rapids, Iowa, 52404-7332	none
Mary Daley	Incorporator / Initial Director	PO Box 461 Cedar Rapids, Iowa, 52406-0864	none
Bill Brennan	Director	1639 Park Towne Ct. NE # 10 Cedar Rapids, Iowa 52402	none
Jim Burke	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none
Rose Hanson	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none

none

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Not applicable

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. Yes No
- b** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation? *Not applicable*
- c** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No

- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. Yes No
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. Yes No

- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. Yes No
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) Yes No
- mail solicitations
 - email solicitations
 - personal solicitations
 - vehicle, boat, plane, or similar donations
 - foundation grant solicitations
 - phone solicitations
 - accept donations on your website
 - receive donations from another organization's website
 - government grant solicitations
 - Other

Attach a description of each fundraising program.

See attached financial data.

- b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. Yes No
- c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. Yes No
- d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. Yes No

5 Are you affiliated with a governmental unit? If "Yes," explain. Yes No

6a Do you or will you engage in economic development? If "Yes," describe your program. Yes No

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes. Yes No

7a Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. Yes No

b Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. Yes No

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. Yes No

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. Yes No

b Do you provide child care so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). Yes No

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). Yes No

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). Yes No

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. Yes No

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. Yes No
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. Yes No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. Yes No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. Yes No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i) Do you require an application form? If "Yes," attach a copy of the form. Yes No
- (ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. Yes No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. Yes No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. Yes No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part VIII Your Specific Activities (Continued)

- | | | | |
|----|--|------------------------------|--|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From January To October	(b) From January To Decemb	(c) From October To Decemb	(d) From To	
1 Gifts, grants, and contributions received (do not include unusual grants)	2008	2007	2006	see financial data	
2 Membership fees received		2945.00	200.00		
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)			880.00		
8 Total of lines 1 through 7			3825.00	200.00	
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
10 Total of lines 8 and 9					
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)					
12 Unusual grants					
13 Total Revenue Add lines 10 through 12					
14 Fundraising expenses			189.98		
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
16 Disbursements to or for the benefit of members (attach an itemized list)					
17 Compensation of officers, directors, and trustees					
18 Other salaries and wages					
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Professional fees					
23 Any expense not otherwise classified, such as program services (attach itemized list)	58.00	2491.75	22.00		
24 Total Expenses Add lines 14 through 23	58.00	2681.73	22.00		

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

2007

Year End:

Assets		(Whole dollars)
1	Cash	1 178.00
2	Accounts receivable, net	2 3825.00
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		4003.00
12	Accounts payable	12 2681.73
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. Yes No
If you are unsure, see the instructions.
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
The organization is not a private foundation because it is:
 - a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
 - c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

.....
 (Signature of Officer, Director, Trustee, or other authorized official)

.....
 (Type or print name of signer)

.....
 (Date)

.....
 (Type or print title or authority of signer)

For IRS Use Only

.....
 IRS Director, Exempt Organizations

.....
 (Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

(i) (a) Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses. 76.50

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.

(b) For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

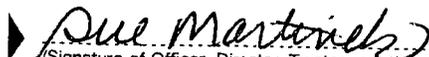
Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? Yes - No
If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here


(Signature of Officer, Director, Trustee, or other authorized official)

Sue Martinek
(Type or print name of signer)

10/16/08
(Date)

Incorporator / Initial Director
(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Schedule A. Churches

1a	Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," attach copies of relevant documents.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you have a form of worship? If "Yes," describe your form of worship.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2a	Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you have a distinct religious history? If "Yes," describe your religious history.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c	Do you have a literature of your own? If "Yes," describe your literature.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	Describe the organization's religious hierarchy or ecclesiastical government.		
4a	Do you have regularly scheduled religious services? If "Yes," describe the nature of the services and provide representative copies of relevant literature such as church bulletins.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	What is the average attendance at your regularly scheduled religious services?		
5a	Do you have an established place of worship? If "Yes," refer to the instructions for the information required.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you own the property where you have an established place of worship?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6	Do you have an established congregation or other regular membership group? If "No," refer to the instructions.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	How many members do you have?		
8a	Do you have a process by which an individual becomes a member? If "Yes," describe the process and complete lines 8b-8d, below.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If you have members, do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c	May your members be associated with another denomination or church?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
d	Are all of your members part of the same family?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9	Do you conduct baptisms, weddings, funerals, etc.?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10	Do you have a school for the religious instruction of the young?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11a	Do you have a minister or religious leader? If "Yes," describe this person's role and explain whether the minister or religious leader was ordained, commissioned, or licensed after a prescribed course of study.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you have schools for the preparation of your ordained ministers or religious leaders?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12	Is your minister or religious leader also one of your officers, directors, or trustees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13	Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
14	Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Include the name of the group of churches.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
15	Do you issue church charters? If "Yes," describe the requirements for issuing a charter.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
16	Did you pay a fee for a church charter? If "Yes," attach a copy of the charter.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17	Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Schedule B. Schools, Colleges, and Universities

If you operate a school as an activity, complete Schedule B

Section I Operational Information

1a Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? If "No," do not complete the remainder of Schedule B. Yes No

b Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. Yes No

2a Are you a public school because you are operated by a state or subdivision of a state? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. Yes No

b Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. Yes No

3 In what public school district, county, and state are you located?

4 Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? Yes No

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. Yes No

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. Yes No

7 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," explain how that entity is selected, explain how the terms of any contracts or other agreements are negotiated at arm's length, and explain how you determine that you will pay no more than fair market value for services. Yes No

Note. Make sure your answer is consistent with the information provided in Part VIII, line 7a.

8 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. Yes No

Note. Answer "Yes" if you manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

Section II Establishment of Racially Nondiscriminatory Policy

Information required by Revenue Procedure 75-50.

1 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Publication 557. Yes No

2 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? Yes No

a If "Yes," attach a representative sample of each document.

b If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

3 Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.) If "No," explain. Yes No

4 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to admissions; use of facilities or exercise of student privileges; faculty or administrative staff; or scholarship or loan programs? If "Yes," for any of the above, explain fully. Yes No

Schedule B. Schools, Colleges, and Universities (Continued)

5 Complete the table below to show the racial composition for the current academic year and projected for the next academic year, of: (a) the student body, (b) the faculty, and (c) the administrative staff. Provide actual numbers rather than percentages for each racial category.

If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community served).

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total						

6 In the table below, provide the number and amount of loans and scholarships awarded to students enrolled by racial categories.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total								

7a Attach a list of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

b Do any of these individuals or organizations have an objective to maintain segregated public or private school education? If "Yes," explain. Yes No

8 Will you maintain records according to the non-discrimination provisions contained in Revenue Procedure 75-50? If "No," explain. (See instructions.) Yes No

Schedule C. Hospitals and Medical Research Organizations

Check the box if you are a **hospital**. See the instructions for a definition of the term "hospital," which includes an organization whose principal purpose or function is providing hospital or medical care. Complete Section I below.

Check the box if you are a **medical research organization** operated in conjunction with a hospital. See the instructions for a definition of the term "medical research organization," which refers to an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research in conjunction with a hospital. Complete Section II.

Section I Hospitals

- 1a Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. Yes No

- 2a Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain. Yes No
- b Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain. Yes No
- c Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If "No," explain. Yes No

- 3a Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If "Yes," explain. Yes No
- b Does the same deposit requirement, if any, apply to all other patients? If "No," explain. Yes No

- 4a Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. Yes No
- b Do you have a policy on providing emergency services to persons without apparent means to pay? If "Yes," provide a copy of the policy. Yes No
- c Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. Yes No

- 5a Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e. Yes No
- b Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy.
- c Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients.
- d Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements.
- e Do you provide services on a sliding fee schedule depending on financial ability to pay? If "Yes," submit your sliding fee schedule. Yes No

- 6a Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. Yes No
- b Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. Yes No

- 7 Do you or will you provide office space to physicians carrying on their own medical practices? If "Yes," describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. Yes No

- 8 Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. Yes No

- 9 Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all agreements. Yes No

Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

Schedule C. Hospitals and Medical Research Organizations (Continued)**Section I Hospitals (Continued)**

- 10** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. Yes No
- Note.** Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.
- 11** Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. Yes No
- 12** Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. Yes No
- 13** Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. Yes No
- 14** Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. Yes No

Section II Medical Research Organizations

- 1** Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).
- 2** Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.
- 3** Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

Schedule D, Section 509(a)(3) Supporting Organizations

Section I Identifying Information About the Supported Organization(s)

1 State the names, addresses, and EINs of the supported organizations. If additional space is needed, attach a separate sheet.

Name	Address	EIN

2 Are all supported organizations listed in line 1 public charities under section 509(a)(1) or (2)? If "Yes," go to Section II. If "No," go to line 3. Yes No

3 Do the supported organizations have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? Yes No

If "Yes," for each 501(c)(4), (5), or (6) organization supported, provide the following financial information:

- Part IX-A. Statement of Revenues and Expenses, lines 1-13 and
- Part X, lines 6b(ii)(a), 6b(ii)(b), and 7.

If "No," attach a statement describing how each organization you support is a public charity under section 509(a)(1) or (2).

Section II Relationship with Supported Organization(s)—Three Tests

To be classified as a supporting organization, an organization must meet one of three relationship tests:

- Test 1: "Operated, supervised, or controlled by" one or more publicly supported organizations, or
- Test 2: "Supervised or controlled in connection with" one or more publicly supported organizations, or
- Test 3: "Operated in connection with" one or more publicly supported organizations.

1 Information to establish the "operated, supervised, or controlled by" relationship (Test 1)
Is a majority of your governing board or officers elected or appointed by the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," continue to line 2. Yes No

2 Information to establish the "supervised or controlled in connection with" relationship (Test 2)
Does a majority of your governing board consist of individuals who also serve on the governing board of the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," go to line 3. Yes No

3 Information to establish the "operated in connection with" responsiveness test (Test 3)
Are you a trust from which the named supported organization(s) can enforce and compel an accounting under state law? If "Yes," explain whether you advised the supported organization(s) in writing of these rights and provide a copy of the written communication documenting this; go to Section II, line 5. If "No," go to line 4a. Yes No

4 Information to establish the alternative "operated in connection with" responsiveness test (Test 3)
a Do the officers, directors, trustees, or members of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4b. Yes No

b Do one or more members of the governing body of the supported organization(s) also serve as your officers, directors, or trustees or hold other important offices with respect to you? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4c. Yes No

c Do your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)? If "Yes," explain and provide documentation. Yes No

d Do the supported organization(s) have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets? If "Yes," explain and provide documentation. Yes No

e Describe and provide copies of written communications documenting how you made the supported organization(s) aware of your supporting activities.

Schedule D. Section 509(a)(3) Supporting Organizations (Continued)**Section II Relationship with Supported Organization(s)—Three Tests (Continued)**

- 5** Information to establish the "operated in connection with" integral part test (Test 3)
Do you conduct activities that would otherwise be carried out by the supported organization(s)? If "Yes," explain and go to Section III. If "No," continue to line 6a. Yes No
- 6** Information to establish the alternative "operated in connection with" integral part test (Test 3)
a Do you distribute at least 85% of your annual net income to the supported organization(s)? If "Yes," go to line 6b. (See instructions.) Yes No
If "No," state the percentage of your income that you distribute to each supported organization. Also explain how you ensure that the supported organization(s) are attentive to your operations.
b How much do you contribute annually to each supported organization? Attach a schedule.
c What is the total annual revenue of each supported organization? If you need additional space, attach a list.
d Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain. Yes No
- 7a** Does your organizing document specify the supported organization(s) by name? If "Yes," state the article and paragraph number and go to Section III. If "No," answer line 7b. Yes No
b Attach a statement describing whether there has been an historic and continuing relationship between you and the supported organization(s).

Section III Organizational Test

- 1a** If you met relationship Test 1 or Test 2 in Section II, your organizing document must specify the supported organization(s) by name, or by naming a similar purpose or charitable class of beneficiaries. If your organizing document complies with this requirement, answer "Yes." If your organizing document does not comply with this requirement, answer "No," and see the instructions. Yes No
- b** If you met relationship Test 3 in Section II, your organizing document must generally specify the supported organization(s) by name. If your organizing document complies with this requirement, answer "Yes," and go to Section IV. If your organizing document does not comply with this requirement, answer "No," and see the instructions. Yes No

Section IV Disqualified Person Test

You do not qualify as a supporting organization if you are **controlled** directly or indirectly by one or more **disqualified persons** (as defined in section 4946) other than **foundation managers** or one or more organizations that you support. Foundation managers who are also disqualified persons for another reason are disqualified persons with respect to you.

- 1a** Do any persons who are disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. Yes No
- b** Do any persons who have a family or business relationship with any disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If "Yes," (1) describe the process by which individuals with a family or business relationship with disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons, the individuals with a family or business relationship with disqualified persons, and the foundation managers appointed, and (3) explain how control is vested over your operations (including assets and activities) in individuals other than disqualified persons. Yes No
- c** Do any persons who are disqualified persons, (except individuals who are disqualified persons only because they are foundation managers), have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. Yes No

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

1	Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
2a	Are you a public charity with annual gross receipts that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts.	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
b	If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
3a	Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
b	If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
c	If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
4	Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
5	If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
6a	If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Note.	Be sure your ruling eligibility agrees with your answer to Part X, line 6.				
b	Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation (Continued)

7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From To	(b) From To	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)			
2 Membership fees received			
3 Gross investment income			
4 Net unrelated business income			
5 Taxes levied for your benefit			
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)			
8 Total of lines 1 through 7			
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)			
10 Total of lines 8 and 9			
11 Net gain or loss on sale of capital assets (attach an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12			

8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date. ▶

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing**Section I General Information About Your Housing**

- 1 Describe the type of housing you provide.
- 2 Provide copies of any application forms you use for admission.
- 3 Explain how the public is made aware of your facility.
- 4a Provide a description of each facility.
- b What is the total number of residents each facility can accommodate?
- c What is your current number of residents in each facility?
- d Describe each facility in terms of whether residents rent or purchase housing from you.
- 5 Attach a sample copy of your residency or homeownership contract or agreement.
- 6 Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all joint venture agreements. Yes No
- Note.** Make sure your answer is consistent with the information provided in Part VIII, line 8.
- 7 Do you or will you contract with another organization to develop, build, market, or finance your housing? If "Yes," explain how that entity is selected, explain how the terms of any contract(s) are negotiated at arm's length, and explain how you determine you will pay no more than fair market value for services. Yes No
- Note.** Make sure your answer is consistent with the information provided in Part VIII, line 7a.
- 8 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. Yes No
- Note.** Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.
- 9 Do you participate in any government housing programs? If "Yes," describe these programs. Yes No
- 10a Do you own the facility? If "No," describe any enforceable rights you possess to purchase the facility in the future; go to line 10c. If "Yes," answer line 10b. Yes No
- b How did you acquire the facility? For example, did you develop it yourself, purchase a project, etc. Attach all contracts, transfer agreements, or other documents connected with the acquisition of the facility.
- c Do you lease the facility or the land on which it is located? If "Yes," describe the parties to the lease(s) and provide copies of all leases. Yes No

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing (Continued)**Section II Homes for the Elderly or Handicapped**

- 1a** Do you provide housing for the elderly? If "Yes," describe who qualifies for your housing in terms of age, infirmity, or other criteria and explain how you select persons for your housing. Yes No
- b** Do you provide housing for the handicapped? If "Yes," describe who qualifies for your housing in terms of disability, income levels, or other criteria and explain how you select persons for your housing. Yes No
- 2a** Do you charge an entrance or founder's fee? If "Yes," describe what this charge covers, whether it is a one-time fee, how the fee is determined, whether it is payable in a lump sum or on an installment basis, whether it is refundable, and the circumstances, if any, under which it may be waived. Yes No
- b** Do you charge periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. Yes No
- c** Is your housing affordable to a significant segment of the elderly or handicapped persons in the community? Identify your **community**. Also, if "Yes," explain how you determine your housing is affordable. Yes No
- 3a** Do you have an established policy concerning residents who become unable to pay their regular charges? If "Yes," describe your established policy. Yes No
- b** Do you have any arrangements with government welfare agencies or others to absorb all or part of the cost of maintaining residents who become unable to pay their regular charges? If "Yes," describe these arrangements. Yes No
- 4** Do you have arrangements for the healthcare needs of your residents? If "Yes," describe these arrangements. Yes No
- 5** Are your facilities designed to meet the physical, emotional, recreational, social, religious, and/or other similar needs of the elderly or handicapped? If "Yes," describe these design features. Yes No

Section III Low-Income Housing

- 1** Do you provide low-income housing? If "Yes," describe who qualifies for your housing in terms of income levels or other criteria, and describe how you select persons for your housing. Yes No
- 2** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. Yes No
- 3a** Is your housing affordable to low income residents? If "Yes," describe how your housing is made affordable to low-income residents. Yes No
- Note.** Revenue Procedure 96-32, 1996-1 C.B. 717, provides guidelines for providing low-income housing that will be treated as charitable. (At least 75% of the units are occupied by low-income tenants or 40% are occupied by tenants earning not more than 120% of the very low-income levels for the area.)
- b** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. Yes No
- 4** Do you provide social services to residents? If "Yes," describe these services. Yes No

Schedule G. Successors to Other Organizations

1a Are you a **successor** to a **for-profit organization**? If "Yes," explain the relationship with the **predecessor** organization that resulted in your creation and complete line 1b. Yes No

b Explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.

2a Are you a successor to an organization other than a for-profit organization? Answer "Yes" if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If "Yes," explain the relationship with the other organization that resulted in your creation. Yes No

b Provide the tax status of the predecessor organization.

c Did you or did an organization to which you are a successor previously apply for tax exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved. Yes No

d Was your prior tax exemption or the tax exemption of an organization to which you are a successor revoked or suspended? If "Yes," explain. Include a description of the corrections you made to re-establish tax exemption. Yes No

e Explain why you took over the activities or assets of another organization.

3 Provide the name, last address, and EIN of the predecessor organization and describe its activities.

Name: _____ **EIN:** _____
Address: _____

4 List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization. Attach a separate sheet if additional space is needed.

Name	Address	Share/Interest (if a for-profit)

5 Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest. Yes No

6a Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof. Yes No

b Were any restrictions placed on the use or sale of the assets? If "Yes," explain the restrictions. Yes No

c Provide a copy of the agreement(s) of sale or transfer.

7 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. Yes No

8 Will you lease or rent any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in line 4, or from for-profit organizations in which these persons own more than a 35% interest? If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined. Yes No

9 Will you lease or rent property or equipment to persons listed in line 4, or to for-profit organizations in which these persons own more than a 35% interest? If "Yes," attach a list of the property or equipment, provide a copy of the lease or rental agreement(s), and indicate how the lease or rental value of the property or equipment was determined. Yes No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I****Names of individual recipients are not required to be listed in Schedule H.****Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.**

- 1a** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b** Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c** If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d** Specify how your program is publicized.
- e** Provide copies of any solicitation or announcement materials.
- f** Provide a sample copy of the application used.
- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. Yes No
- 3** Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
- 4a** Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b** Describe how you determine the number of grants that will be made annually.
- c** Describe how you determine the amount of each of your grants.
- d** Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
- 5** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
- 6** Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
- 7** Are relatives of members of the selection committee, or of your officers, directors, or **substantial contributors** eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? Yes No

Note. If you are a private foundation, you are not permitted to provide educational grants to **disqualified persons**. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.

- 1a** If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No N/A
- b** For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product
- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? Yes No
- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? Yes No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (Continued)

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. Yes No

- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) Yes No

- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? Yes No N/A

If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No N/A

If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. Yes No

- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? Yes No N/A

If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.

Note. Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.

- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. Yes No

Coalition For Life of Iowa

61-1521447

Part I, Line 7

Gerald T Sullivan
Crawford, Sullivan, Read and Roemerman, P.C.
1800 First Ave NE
200 Wells Fargo Bank Building
Cedar Rapids, Iowa 52402-5435

Part I, Line 10

Our annual gross receipts have not been over \$25,000.00.

~~Employees and Independent Contractors~~

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Susan Martinek	Incorporator / Initial Director	2550 Worthington Dr. SW Cedar Rapids, Iowa, 52404-7332	none
Mary Daley	Incorporator / Initial Director	PO Box 461 Cedar Rapids, Iowa, 52406-0864	none
Bill Brennan	Director	1639 Park Towne Ct. NE # 10 Cedar Rapids, Iowa 52402	none
Jim Burke	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none
Rose Hanson	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none

Form 1023 (Rev. 6-2006)

1a continued

Name	Title	Mailing Address	Compensation
Mary Cherion	Director	PO Box 864 Cedar Rapids, Iowa, 52406-0864	none
Ron Digmann	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none
Matthew Dake	Director	4440 E Ave. NE Cedar Rapids, Iowa 52402-3127	none
Roberta Peters	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none

Form 1023 Part V

Coalition For Life of Iowa 61-1521447

1a continued

Name	Title	Mailing Address	Compensation
Mary Cherion	Director	PO Box 864 Cedar Rapids, Iowa, 52406-0864	none
Ron Digmann	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none
Matthew Dake	Director	4440 E Ave. NE Cedar Rapids, Iowa 52402-3127	none
Roberta Peters	Director	PO Box 864 Cedar Rapids, Iowa 52406-0864	none

the Psalmist writes — in the divine image of His Creator. Man lives, moves, and has his being in God. Before, then, we can be said to “belong” to others, even before we belong to ourselves, we belong to the one who “formed our inmost being” (*Ps* 139). Obviously, cloning blasphemes this sacredness. It seeks to eradicate the divine origins of the human person by reducing his spiritual and bodily unity (*corpore et anima unus*) to a mere thing of atoms and cells. And if this is all he is, then what is to prevent his being used as a plaything in the hands of scientists and doctors? Indeed, what then is the difference between man and beast?

Some years back science tempted us with *in vitro* fertilization, and our culture gave way; we were tempted by surrogate motherhood, and our culture gave way. Finally, as a logical consequence of man playing the part of God, science tempts us with genetic cloning. Let us pray earnestly that our culture will not give way again.

Geoffrey Surtees, M.T.S., J.D.

This pamphlet, #0332, is available from
CATHOLICS UNITED FOR LIFE
New Hope, Kentucky 40052
100 for \$10.00+\$4.00s&H

For further information, contact

Center for Law & Justice International
New Hope, Kentucky
40052
(502) 549-5454

GENETIC CLONING



*and the
Sanctity of
Human Life*

ONE MIGHT THINK that the recent talk regarding the cloning of human beings throws the question of the sanctity of human life into a new light. It does not. Though we might be dealing here with a new area of bioethical consideration, we are not dealing with a new set of morally evaluative criteria. Indeed, the same principles of faith and reason which tell us that *in vitro* fertilization, surrogate motherhood, and other means of "producing" children in scientific laboratories are immoral, apply to this latest technological innovation as well. In fact, it is the technology alone which makes the cloning procedure innovative; the notion that "you shall be as gods," and therefore usurp a privilege of God alone — in this case, creation — is as old as the temptation in the Garden of Eden.

The evil involved in man presuming to be the sole author of creation is illustrated well in a Jewish fable retold by Cardinal Ratzinger in his book, *The God of Jesus Christ*.

...one day the prophet Jeremiah, with the help of his son, succeeded in creating a living man by combining some words and letters. On the forehead of the Golem — the man created by man — were inscribed the letters used to unveil the mystery of creation: "Yahweh is Truth." The Golem removed one of the seven letters of the Hebrew phrase, and the inscription then read: "God is dead." The prophet and his son were filled with terror and asked the Golem what he was up to. And the new man replied: "Since you have learned to create man, God is dead. My life means the death of God. For where man is all-powerful, God no longer has any power."

Genetic cloning does not make man "all-powerful" — nothing ever could — and God will always remain the Author of life, but what this tale reveals for us is that genetic cloning is a work of *hubris*, of Promethean pride before the divine.

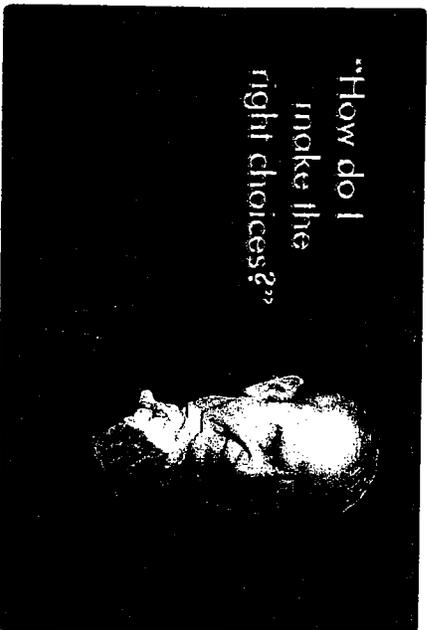
The manner in which the human person ought to be brought into being is disclosed for us through faith and reason. In cooperation with the sexual union and mutual self-giving of husband and wife — a relation which mirrors the love of Christ for His Church — God creates and calls forth a human person from nothingness (a far more awesome event than science could ever hope to concoct). And though the newly conceived child may inherit his genes and other biological data from his parents, his soul — the unifying principle of the person — is the work of God alone. A child should be born of the indissoluble love of his parents, because it is this love which will nurture, educate, and rear the child for the benefit of society and for the glorification of God. To divorce the integral components that lie at the origin of the human person — man and God, procreation and marital love — is to attempt to divorce the integral components of the human person himself: body and soul. Such a divorce has been tried before, in the materialism of the Enlightenment, and it is a divorce from which we continue to suffer.

The infamous German philosopher, Friedrich Nietzsche, wrote that the essence of the will to power lies in "the making of all things manipulable." Perhaps nothing manifests this idea more so than the cloning and reproduction of human beings. Why? Because it seeks to manipulate the very work of creation. Scripture tells us is a "little lower than the angels" and declared by God to be "very good"; human life itself. Inasmuch as human life is a gift of God, it is sacred and inviolable, and therefore should not be subjected to the manipulation or denigration involved in genetic cloning. Though *Genesis* tells us that man was made from the dust to which he shall return, the "Book of Beginnings" also tells us that man is gifted with the very "breath" of God; that he has been made — fearfully and wonderfully, as

Coalition for Life Mission Statement

We believe in the protection of all human beings from conception to natural death. Because every human is created in the image and likeness of God, every human life is sacred. Our mission is to educate people in the greater Cedar Rapids area concerning respect life issues. We will work with other groups and individuals to build a culture of life by sharing our resources in order to strengthen our efforts.

**"How do I
make the
right choices?"**



Thank you for joining us today. We hope this forum has been helpful for you and your family. If you have any additional questions please write to Coalition for Life at P.O. Box 864 Cedar Rapids, Iowa 52406 or email us at coalitionforlife@gmail.com.

End of Life Decisions FORUM



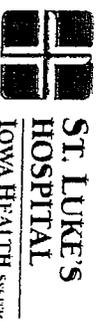
"Cherish all Human Life"

**Mercy Medical Center
Hallagan Education Center**

Parking in ramp - Level #1, South Door

Saturday, April 28th 2007
9:00 AM - 2:45 PM

Sponsored by



Forum Agenda

8:00 A.M. Registration

9:00 A.M. Jason Besler, Welcome

Rev. Michael Black, Opening Prayer

9:15 A.M. Rev. Michael Black, "Where Does

Dignity End?"

10:00 A.M. Rev. Michael Black, Q&A

10:15 A.M. Break

10:30 A.M. Dr. William L. Toffler, "End of Life

Decisions - How can we be sure to

make the right choice?"

11:15 A.M. Professor Charles E. Rice, "Legal

Aspects and Their Moral Implications."

- NOON LUNCH BREAK -

1:00 P.M. Ms. Leanne Burrack, "The Gift of Hospice"

1:45 P.M. Break

2:00 P.M. Jason Besler, Speaker Q&A

Sponsors and Acknowledgements:

Linn Area Lutherans for Life
Linn Area Pro-Life United
St. Elizabeth Celebrate Life
St. Ludmilla Pro-Life With Love
St. Matthew Sanctity of Life

All coming together as:
Citizens for Life

"...there is a great challenge to perfect creation—be it oneself, be it the world." - Pope John Paul II

Many, many thank-yous to Xavier High School for its generous contribution of the LaSalle Theatre for our use today, including, but not limited to:
Tom Keating, Principal

Cloning and Stem Cells:

A Reality Check

May 14, 2005

Update: Stem Cells and Cloning

Donald Nelson, M.D.

Overview

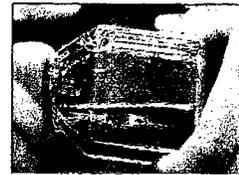
- What are stem cells?
- What is the medical promise?
- How is this related to cloning?

What are Stem Cells?

- Special cells that can give rise to multiple cell types
- Undifferentiated "blank cells"
- All cells ultimately start from stem cells
 - Most cells differentiate
 - Some remain as stem cells

What are Stem Cells?

- Master cells can give rise to the 210 different types of tissue in the human body.
- They have the ability to divide for an indefinite period of time.



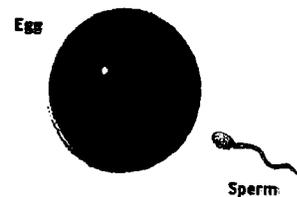
Traditional Stem Cell Types



- **Totipotent**
 - Can become an entire human being.
- **Pluripotent**
 - Can develop into any body cell.
- **Multipotent**
 - Thought only to differentiate into cells of same tissue type.

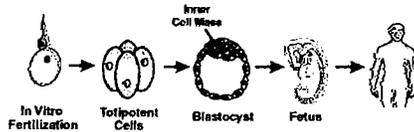
Cell Differentiation in the Embryo

Upon fertilization, the egg becomes a totipotent cell that can give rise to all cell types



Proximity Effects on Cell Growth

All the cells of the embryo are genetically identical. Early in development each cell is capable of becoming an entire embryo if isolated. But they develop differently (differentiate) because of their location in the cell mass and relationship to other cells.



The Cellular Family Tree

- Stem cells -> 210 different tissues
- Three basic cell layers
 - Ectoderm (outer layer)
 - Skin / Brain and Nervous System
 - Mesoderm (middle layer)
 - Skeleton / Muscles / Heart / Blood
 - Endoderm (inner layer)
 - Respiratory tract / GI tract / Liver / Pancreas

The Cellular Family Tree

- Within each cell line, some cells differentiate into specific types.
- A few cells remain less differentiated, as multipotent stem cells.
- So stem cells are found in the embryo, but there are also stem cells in most adult tissues also.

Why the Medical Interest in Stem Cells?

- Stem cells play a role in the body's healing process.
- In natural replacement of worn-out cells: red blood cells, white blood cells.
- In repair of injury to muscle, bone, etc.



Why the Medical Interest in Stem Cells?

- Can the natural replacement / repair process be augmented & stimulated?
- Can stem cells be induced for repair or replacement in situations where this doesn't ordinarily happen?
- Can stem cells be genetically altered to produce results the natural process could not produce?

Replacing Lost or Missing Cells

- Salamander can regenerate a limb or tail
- Tissue growth affected by proximity to other tissues



Prospects for Medical Treatments

Replace cells destroyed by cancer treatment

- Bone marrow transplant – myeloma, lymphoma, leukemia
- Brain tumor, neuroblastoma
- Breast cancer, ovarian cancer, testicular cancer

Prospects for Medical Treatments

Replace cells that degenerate

- Alzheimer's disease
- Parkinson's disease (dopamine-producing cells in brain stem)
- Diabetes (insulin-producing islet cells of pancreas)
- Multiple sclerosis (myelin-producing cells that insulate nerve fibers)

Prospects for Medical Treatments

Replace cells that are physically injured

- Spinal cord injury (nerve fibers)
- Heart muscle (after heart attack)
- Brain tissue (after stroke)
- Amputated limbs (multiple tissues)

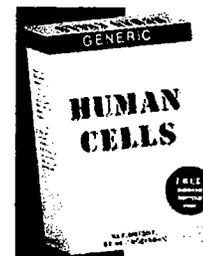
Prospects for Medical Treatments

Create new populations of cells to replace defective cells (gene replacement)

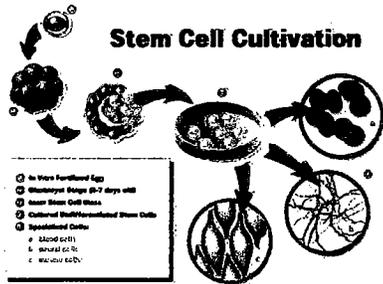
- Introduce HIV-resistant cells in AIDS patients
- Treat inherited diseases such as hemophilia or Gaucher's disease
- Replace blood-forming cells in sickle-cell disease

Sources of Stem Cells

- Embryo
- Fetus
- Umbilical Cord
- Placenta
- Adult Tissues



Embryonic Stem Cells



Embryonic Stem Cell Differentiation

ES cell

Sources of Embryonic Stem Cells

From embryos created to treat infertility

- In-vitro fertilization (IVF)

"Spare" embryos

- Estimated 100,000 to 400,000 in storage in U.S.

Embryos created for experimentation

Cloned embryos



Fetal Stem Cells

- Similar potential to embryonic stem cells
- Derived from germ cells in the gonads of aborted fetuses

Adult Stem Cells

Undifferentiated cells removed from within a population of differentiated cells (another tissue).

Term applies to any stem cells derived from tissue other than embryo inner cell mass or fetal germ cells

Sources of Adult Stem Cells

- | | |
|---------------|------------------|
| ○ Bone marrow | ▪ Muscle |
| ○ Fat | ▪ Salivary |
| ○ Brain | ▪ Cornea |
| ○ Skin | ▪ Tendon |
| ○ Lung | ▪ Cartilage |
| ○ Liver | ▪ Thymus |
| ○ Pancreas | ▪ Synovium |
| ○ Breast | ▪ Umbilical cord |
| ○ Tooth pulp | ▪ Placenta |
| ○ Blood | |



Embryonic vs Adult Stem Cells

- | | |
|---|--|
| <ul style="list-style-type: none"> • Totipotent – can produce any type of tissue • Can reproduce indefinitely • Available only during early stages of life • Obtaining stem cells sacrifices the embryo | <ul style="list-style-type: none"> • Multipotent – can produce some, but not all types of cells? • Limited life span • Available from birth onward • Can be obtained without harming the donor |
|---|--|

Why the Interest in Cloning?

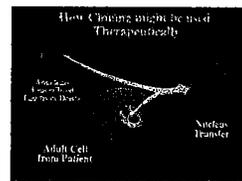


WHY GENETIC RESEARCH SCIENTISTS SHOULDN'T BE NIGHTCLUB SINGERS...

Why the Interest in Cloning?

- Embryonic stem cells potentially useful for more types of treatments than adult stem cells (?)
- Embryonic cells can't be obtained from the patient to be treated
- Cells from a different source will be different genetically; therefore undergo immunologic rejection like an organ transplant

Why the Interest in Cloning?



- Cloning can produce embryos that are genetically 'identical' to the patient.
- Cells from these embryos should be accepted by the patient's body as native, not foreign
- Cloned individual could donate organs to the patient

What is Cloning?

- Producing one individual that is genetically identical to another
- We clone plants when we take seedlings from an existing plant
- Cloning animals is harder

What is Cloning

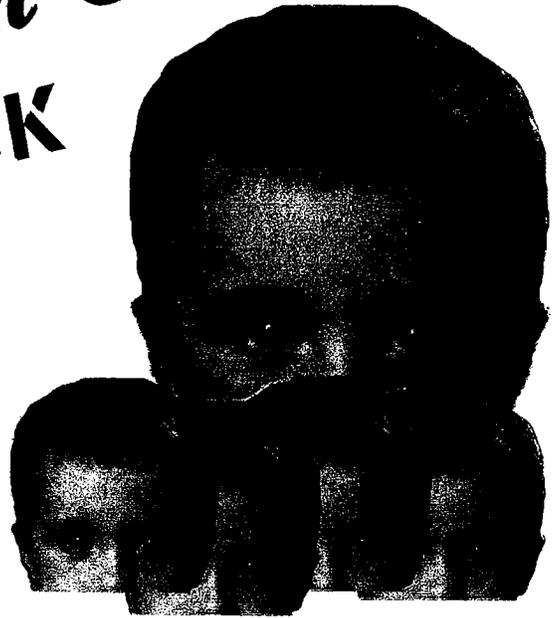
- Take genetic material (cell nucleus) from one individual
- Introduce into a reproductive environment (unfertilized egg cell)
- Allow the cell division/growth process to proceed to produce another individual
- The process may be stopped at desired stage based on purpose of the cloning (research, harvesting stem cells, reproduction)

Many thanks to:

- World Wide Web: Google Images
- Christian Medical & Dental Associations:
Standards 4 Life
- Family Research Council

Cloning and Stem Cells: REALITY CHECK

A Free Public Forum



Where do stem cells come from?

What is cloning; how is it done?

What medical treatments or cures might
come from research in this area?

What moral and ethical issues are involved?

What are the legal and political implications?

Speakers:

Dr. Donald Nelson, Cedar Rapids Physician

Dr. James Lamb, National Director, Lutherans for Life

Kim Lehman, Lobbyist, Iowa Right to Life

Saturday, May 14, 2005

1:00 - 5:00 P.M.

Xavier High School

6300 42nd St NE

Cedar Rapids, Iowa

Sponsored by: *Citizens for Life*

Linn Area Lutherans for Life

St. Matthew's Sanctity of Life

Pro-Life with Love

Linn Area Pro-Life United



There are alternatives to big embryonic stem cells research?

Recently, scientific papers are published virtually that show that *adult stem cells* are being used types of diseases:

• We've found that adult stem cells (fibroblast cells) can differentiate in, lung, liver, cartilage, bone, and endocrine pancreatic islet cells. They can be used to treat leukemia, sickle cell disease, spinal cord injuries, and more.

• Adult stem cell lines can be grown from the body, thus overcoming any potential problems and any need for expensive drug therapy.

• Stem cells are much more accessible than embryonic stem cells. They are located throughout the human body in fat tissue.

• Stem cells are more controllable, and haven't been found to form tumors or to behave differently from adult stem cells.

It is involved in the stem cell controversy?

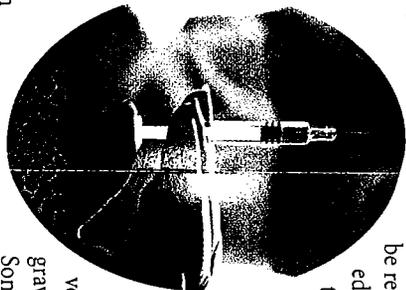
• There's been much debate about the government's role in stem cell research. President George W. Bush has limited the use of federal funds under limited circumstances. The use of only embryonic stem cells that have been obtained from the destruction of human embryos is not allowing the killing of any future embryos.

• A large amount of federal funds for research in stem cell, placenta, adult, and animal stem cells.

• In a discussion, those who support using stem cells to treat a disease or condition, either we use stem cells that have been derived from the world suffering from Parkinson's, Huntington's, and other diseases and injuries. This is obviously a very ethical avenue of research with adult stem cells. Stem cells from embryos need not be used.

It does the Church teach this issue?

• The encyclical letter *Fides et Ratio* ("Faith and Reason") states that both faith and reason are needed to seek and find the truth. Such is the case with embryonic stem cell research and cloning. Faith



BRAND X PICTURES

tells us it is wrong to take a human life; reason and knowledge of basic biology tell us that an embryo (whether cloned, obtained through in vitro fertilization, or naturally fertilized) is clearly a human life.

The Church has consistently taught that human life must be respected at its very origin: "Human life must be respected and protected absolutely from the moment of conception. From the first moment of his existence, a human being must be recognized as having the rights of a person — among which is the inviolable right of every innocent being to life" (*Catechism of the Catholic Church*, n. 2270; cf. Congregation for the Doctrine of the Faith, *Donum Vitae* I, 1 [see also I, 4-6]). In his 1995 encyclical *Evangelium Vitae* ("The Gospel of Life"), John Paul II emphasized that "the direct and voluntary killing of an innocent human being is always gravely immoral" (n. 57; see also n. 60, 63).

Some say that the good to be accomplished by healing diseases and injuries through the use of embryonic stem cells justifies the evil of destroying some human embryos.

However, this argument violates one of the most basic principles of morality: that one may not do evil to achieve good (see Romans 3:8; *Humanae Vitae* [on the regulation of birth], n. 14); *Veritatis Splendor* ["The Splendor of Truth," n. 71-82]). It also reduces people, specifically embryonic human beings, to their usefulness.

8 Why should Catholics be concerned?

In a presentation to a United Nations committee, Archbishop Renato R. Martino has said, "Human embryonic cloning, even when done in the name of bettering humanity, is still an affront to the dignity of the human person."

Contemplating the vulnerability and weakness — and miracle — of the human embryo should make us pause in wonder and awe. We need to reflect on the gift of human life itself, and then everything about the issues of embryonic stem cell research and cloning becomes clear. One may not kill a human embryo for any reason. One may not view the human embryo, or its cells, in a utilitarian way. We have a responsibility to proclaim the truth about these issues.

Pope Benedict XVI's first encyclical, *Deus Caritas Est* ("God Is Love"), states, "The Christian's program — the program of the Good Samaritan, the program of Jesus — is a heart which sees. This heart sees where love is needed and acts accordingly" (n. 31). The Christian heart sees the humanity in the embryo and acts accordingly to protect the most vulnerable of human life.

Where to go for more information

The following documents are available at the Vatican website, www.vatican.va:

- *Deus Caritas Est* ("God Is Love"), Pope Benedict XVI
- *Donum Vitae* ("The Gift of Life"), Sacred Congregation for the Doctrine of the Faith
- *Evangelium Vitae* ("The Gospel of Life"), Pope John Paul II
- *Fides et Ratio* ("Faith and Reason"), Pope John Paul II
- *Humanae Vitae* (On the Regulation of Birth), Pope Paul VI
- "Intervention by the Holy See Delegation at the Special Committee of the 57th General Assembly of the United Nations on Human Embryonic Cloning," Archbishop Renato R. Martino
- *Reflections on Cloning*, Pontifical Academy for Life
- *Veritatis Splendor* ("The Splendor of Truth"), Pope John Paul II

Catechism of the Catholic Church, Second Edition, nn. 2270-2275.

Do No Harm: The Coalition of Americans for Research Ethics, www.stemcellresearch.org

For additional Catholic resources or to order bulk copies of this pamphlet contact:

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By Tara L. Seyfer
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With embryonic stem cell research?

Embryonic stem cells are obtained by taking a five-to ten-day-old human embryo and extracting the inner cell mass. These cells can then be cultured and given growth factors to grow into specific types of cells. If such an embryo already contains the entire genetic inheritance of the being that it will become — does not have its inner mass extracted, it will grow and mature as usual (into a baby, child, and adult). Therefore, the extraction of cells constitutes the taking of a human life, and the use of embryonic stem cells is ethically wrong.

Embryonic stem cells are created in the process of in vitro fertilization and are particularly vulnerable to being utilized for embryonic stem cell research, because there are usually more embryos than are implanted in the mother. The remaining embryos are often frozen for possible later use. It has been argued by many who are not concerned about the welfare of embryos that they are “excess” and should be used to obtain their cells for embryonic stem cell research.

However, these embryos are living human beings, and it is not morally permitted to take their lives to obtain their cells.

Stem cells are formed soon after fertilization and develop into all the cell types in the body, such as brain, blood, muscle, skin



3 Stem cells grown in lab dish can be used for experimentation

4 What are the medical concerns with embryonic stem cell research?

- Embryonic stem cells are considered somewhat uncontrollable; it has been found that they form tumors in animal experiments.
- Scientists have found that gene expression in embryonic stem cells is extremely erratic and can differ widely from cell to cell. This could mean that if used in transplants, the cells could exhibit aberrant behavior due to cell variation in gene and protein expression.
- Embryonic stem cells exhibit the cellular markers of the original donor of the cells, which can cause an

immune system transplants, in order to avoid graft-versus-host disease, the physician would need to treat the recipient with immunosuppressive drugs (which can involve undesirable patient side effects).

- One way that has been proposed to get over this immunosuppression problem is to “clone” a human embryo from a patient’s own cells and then to “harvest” the embryo’s cells

What is cloning?

Cloning (also called somatic cell nuclear transfer) is the process of making an embryonic human being in the laboratory. The nucleus of a somatic (body) cell is transferred into a denucleated egg, and stimulated to divide and grow into a new human being.

Scientists speak today of the possibilities of cloning human beings for both “reproductive” and “therapeutic” purposes:

- “Reproductive” cloning: A cloned embryo is created and then implanted into a woman’s womb, to bring it to birth. This is considered cloning to produce children. This illicitly moves human procreation out of the setting of marital intimacy and into the laboratory.
- “Therapeutic” cloning: A cloned embryo is created and instead of implanting it into a woman’s womb, the embryo is killed in order to obtain its stem cells for research or therapeutic use. The assumption is that the cells can be retransplanted into the person from whom the clone is made (for the purposes of treating disease or injury), without immune rejection of the cells. This type of cloning is sometimes known as the “clone and kill” technique, since the embryo is killed during the procedure of harvesting its stem cells.

In the end, they both really are the same thing: a human being is cloned. The only difference is what is done with the cloned human being. It is either allowed to grow, or is killed “for research or therapeutic purposes.” So-called therapeutic cloning clearly is not “therapeutic” for the embryo, since it loses its life in the process.

Cloning is also imbued with a logic of production and is a highly utilitarian way of treating human beings. It uses them as literal “factories” for the production of their cells, without regard for their inherent dignity as persons. The Pontifical Academy for Life rejects cloning because it “denies the dignity of the person subjected to cloning and the dignity of human procreation.” Additional casualties of the cloning process are women. In cloning, “women are radically exploited and reduced to a few of their purely biological functions (providing ova and womb).”

Numerous animals, including a sheep named Dolly and a dog named Snuppy, have been cloned. In the last few years, some laboratories have been trying to clone humans for “therapeutic use.” It seems, however, that scientists still may have a long way to go before a human can be cloned. Recently, a Korean scientist’s team caused a scandal by falsifying data, saying in a prestigious scientific journal that they had performed human cloning, and the scientists had to retract the papers they had written. Several private U.S. and European research laboratories continue to perform research attempting to clone human beings.



BRAND X PICTURES

cells would be almost identical to the patient’s cells, and theoretically would not cause immunological problems. However, the cloned embryo would still be a human embryo — a living human being in its earliest stages of formation — which would be intentionally killed in order to extract its embryonic stem cells.

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1. *Donum Vitae*

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THE CATECHISM
of the Catholic Church on

EUTHANASIA

and

CARE OF THE DYING

Grzegorz Galazka

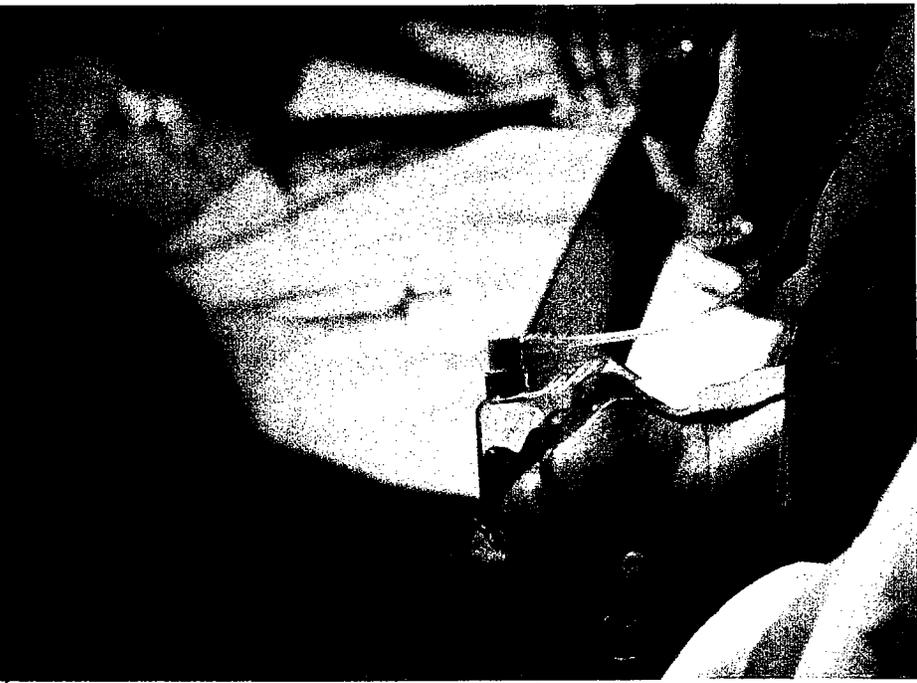


*Intentional euthanasia,
whatever its forms or motives,
is murder.*

*It is gravely contrary
to the dignity
of the human person
and to the respect due
to the living God, his Creator.
[CCC 2324]*

LIFE SUPPORT

the ventilator



NOTES

- 1 A variety of medical means are used to support or treat impairment of respiration. For example, pure oxygen — supplied by a ventilator or by a nose tube connected to an oxygen tank — helps the patient whose body is having difficulty taking oxygen out of the air.
A ventilator works by supplying air and/or oxygen under pressure: pressure increases, causing air flow into the patient's lungs; pressure then decreases, and the lungs elastically recoil, expelling carbon dioxide.
- 2 A patient on a ventilator in an intensive care unit usually has other kinds of equipment in use, mostly for making observations about the patient's condition. For example, such equipment may electronically monitor heart rate, breathing rate, blood pressure, the amount of oxygen in the tissues of the body and other functions. In other words, many "machines" in intensive care units are used not so much to treat the patient as to make accurate observations that can be used to treat the patient more effectively.
- 3 The Science of Medicine in this century has improved its practice to protect and preserve the life of the patient who is a person, not a thing. "This has led to a gradual modification of the very concept of medicine, extending its role beyond the ancient function of fighting disease to that of promoting the overall health of human beings. A consequence of this new outlook is that the relation between physician and patient has gradually taken on increasingly organized and complex forms that are meant to safeguard the citizen's health from birth to old age." (Pope John Paul II. *A Patient Is a Person*. Oct. 27, 1980, Address to Two Congresses of Physicians and Surgeons.)
Some medical conditions necessitate ventilator support for a short time; others for extended, perhaps indefinite, periods. It is important to understand that use of the ventilator itself is an aid to the patient. Life is protected and preserved with the aid of the ventilator. While the patient may need help adjusting his or her life to such necessary medical treatment, it would not be morally permissible to foreclose or discontinue ventilator support because the patient's life is considered no longer worth living.

The important thing to know is that both the ventilator and the inhaler are forms of treatment. Therefore, the decision to use a ventilator should be made in the same way decisions about other forms of treatment and care are made — by determining whether it will protect, preserve and prolong life.

The value of a ventilator

More specifically, we ought to choose medical treatments, including a ventilator, that will support breathing and ultimately restore normal breathing. A ventilator ought to be used to treat patients with conditions for which ventilatory support is known to be effective, such as pneumonia, asthma, head injuries and drug overdose. During and after certain anesthetics, or simply needing breathing support and comfort after major surgery, often the use of a ventilator is included. In the typical case, the ventilator benefits the patient by helping him or her to breathe more effectively.

The use of the ventilator is effective in respiration as an aid in the care of the patient. Even when the ventilator is used to cause the patient to be more comfortable, its use continues to be effective in breathing and respiration.³

To those who say, "I never want to be put on a ventilator," we can see that the assumption that probably underlies this sentiment is apt to be false. Ventilators are used commonly and effectively to protect, preserve and to prolong life. With the assistance of a ventilator, a person can continue to live and serve God.

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Breathing is something we do all the time, mostly even without thinking about it. We take a breath in, we blow it out. We must breathe to live.

When difficulty with breathing occurs, treatment and care are expected. Sometimes a ventilator is needed. To refuse and to deny assistance for something as essential as breathing would not be in accord with right reason. Good ought to be done; evil must be avoided.

Sometimes breathing needs assistance, e.g., an inhaler or a ventilator. Experience shows that an inhaler can be helpful for asthma. A ventilator can be helpful to treat other diseases and injuries. While we are grateful for the ability to breathe without the need of an inhaler or ventilator, if ever these are needed to assist breathing, we should request them and treatment with them ought to be expected.

The term “respirator” is often used to refer to a ventilator. The ventilator is an aid in breathing; aid in respiration is desired and promoted by the use of the ventilator. Ventilation is the movement of air in and out of the body. Respiration in the lungs takes oxygen out of the air to be used by the body in exchange for carbon dioxide exhaled out of the body into the air.

In everyday life, for breathing to occur, an impulse originates in the brain and is conducted along nerves to muscles used in breathing. These muscles are those of the chest wall and the diaphragm (a muscle that separates the chest from the abdomen). The muscles contract, causing the chest to expand, resulting in lungs filled with oxygen-rich air. Nervous impulses stop and the muscles relax. The chest elastically recoils, exhaling carbon dioxide into the air. Other organs used in breathing include the trachea (the windpipe), smaller air passages known as bronchi and bronchioles and the lungs.

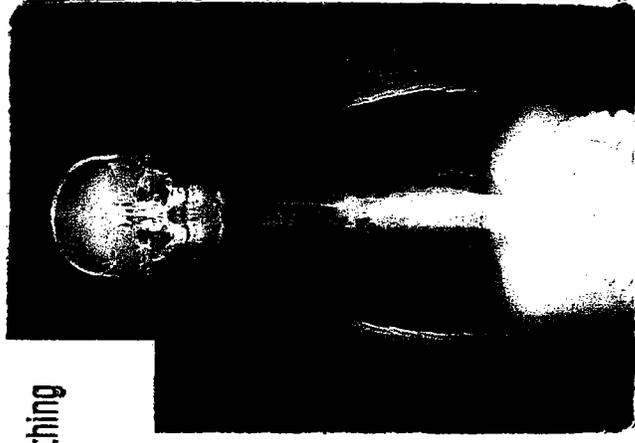
The actual exchange of oxygen and carbon dioxide takes place in the lungs, as well as in living tissues throughout the body via circulation. The heart pumps, circulating blood to and through the lungs and then throughout the body. In the lungs, the blood takes in oxygen and gives up carbon dioxide. Then the blood circulates throughout the rest of the body where an opposite exchange occurs: the blood gives up oxygen and takes in carbon dioxide. This exchange in the lungs and in the tissues is respiration.

The ventilator aids breathing

When the parts of the brain that control breathing or the organs and tissues for breathing are diseased or injured, a ventilator helps until normal functioning is restored. For example, people with head injuries and respiratory diseases typically receive relief and help from the use of a ventilator.

This machine is properly called a “ventilator” since it supports the ventilation part of breathing. In other words, a ventilator moves air; it does not and cannot cause the other part of breathing—respiration. That is, it does not and cannot exchange oxygen and carbon dioxide as occurs in

lungs and body tissues. Respiration can occur only when the body’s respiratory and circulatory systems are otherwise intact and functioning properly.¹ Respiration is a human function, not a machine’s. The more accurate term “ventilator” should always be used.



The ventilator moves air into and out of the air spaces to help the patient to breathe more effectively, which improves respiration.² When the living body of a person with interdependence of organs and systems receives an adequate supply of needed oxygen, and carbon dioxide is exhaled adequately, healing can occur. If respiration is supported inadequately by the ventilator, although all other treatments remain in place, death can occur.

An effective treatment

By now it should be clear that in terms of function, a ventilator, like an inhaler, is a means of treatment for a patient who needs help breathing. While an inhaler is typically pulled out of a pocket and used almost anywhere without much technical skill or training, a ventilator is used primarily in a hospital, often in an intensive care unit. Some types of ventilators, however, are portable and may be used outside the hospital.

identical sets of criteria (which in itself should cause considerable concern) for determining "irreversible cessation of all brain functions." At that point, in practice, the ventilator will often be continued. Everyone in attendance can witness the intact circulatory system via the sound or oscilloscopic display of the beating heart and blood pressure. The intact respiratory system is manifest through the normal color of the skin. The exchange of oxygen and carbon dioxide can be verified by determining blood oxygen and carbon dioxide levels. The intact interdependent functioning of circulatory and respiratory systems can be observed easily by any and all, merely by applying pressure to the skin, resulting in blanching only to be followed by normal color within a few seconds after removal of the pressure. With more sophistication, an intact endocrine system (pituitary, thyroid and adrenal hormone production) can often be demonstrated. Detoxification by the intact liver can be documented through appropriate testing. If the individual declared "brain dead" is pregnant, then the mother and the fetus can be maintained until the fetus matures and is better able to adjust to extruterine environment (JAMA, Sept. 3, 1982).

Clearly there are many signs, including the vital signs, which both physicians and laymen are accustomed to associate with being alive. When support by the ventilator is stopped, everything else might stop, or sometimes, the individual resumes spontaneous breathing.

In the process of declaring "brain death," an apnea test is done. This involves stopping the ventilator and observing the patient. During this test the carbon dioxide increases which causes acidosis. This test could cause the patient's condition to get worse. Then, according to the UDDA, the individual manifests the other set of criteria, irreversible cessation of circulatory and respiratory functions, the findings more identified with what has been acceptable for centuries as death. Are we not being asked to accept two clearly distinguishable situations as equivalent and identical? To be fully informed about organ donation and transplantation requires that the donor be informed that "brain death" is not identical and equivalent to true biological death. Only healthy organs are suitable for transplantation. Circulation and respiration must be occurring in a living person until organs are taken. After a declaration of "brain death," minutes before the heart is cut out, the transplant surgeon stops the heart. After the heart is excised the donor is truly dead.

Realize...

To say that a patient with a beating heart, normal pulse, normal blood pressure, normal coloring, and a normal temperature is dead is false.

To remove an unpaired vital organ prior to true death is ethically and morally unacceptable.

If brain-related criteria are not based on valid scientific data, removal of an unpaired vital organ results in death.

To consent to or decline permission for organ donation requires that the donor or surrogate be fully informed about the meaning of the declaration of "brain death" and organ transplantation.

"Brain death" laws, followed by living will and death-with-dignity laws, are a part of, or lead to euthanasia or epivalothanasia. *Epivalothanasia* is a Greek word translated as "imposed death," which is more accurate than "euthanasia." In the Netherlands, a person can be legally killed without his or her consent.

A human being is a person throughout life. Attributes of a living human being include thinking, judging, loving, willing, and acting. When it is predicted that a particular living human being will not be capable of demonstrating these attributes again, this living human being does not become a non-person. He or she is still a living human person with human rights. To say that a patient on a ventilator declared "brain dead" is certain to die and therefore is no longer a person, is to deny reality.

Great care must be taken not to declare a person dead even one moment before death has actually occurred. Death should be declared only after, not before, the fact. To declare death prematurely is to commit a fundamental injustice. A person is still alive, even a moment before death and must be treated as such.

In conclusion, we believe that destruction of the entire brain can occur, but that the criteria to determine this state reliably have not been established. Cessation of brain function is not the same as destruction. Death ought not to be declared unless there is destruction of the entire brain, and of the respiratory and circulatory systems as well.

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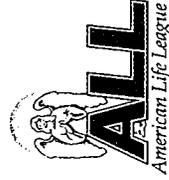
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Understanding "Brain Death"

Paul A. Byrne, M.D., Neonatologist
Richard G. Nilges, M.D., Neurosurgeon
and Walt F. Weaver, M.D., Cardiologist



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transplantation, or the physician might benefit. Often the limits for liability after the death of a patient are less than the liability for continued life with a handicap. Or how about benefit for all mankind? Research has been done after the declaration of "brain death" based on absence of certain brain functions.

"Brain dead"—treated as alive

The person is declared to be "brain dead," but then is treated as "alive"—declared to be "brain dead" based on absence of some brain functions, but the heart is beating, blood pressure can be recorded, and when the knee is tapped, the knee jerk is present. The skin color is normal, but when pressure is applied to the skin, it will blanch. The color will then return when the pressure is removed. The person is declared "brain dead," but is treated as alive—a contradiction. Suction and postural drainage are done to prevent pneumonia. The patient is turned to prevent bedsores. How can a cadaver develop pneumonia or a bed sore?

Is the person dead? If the answer is no, then he is still alive and must be treated as such. If the answer is unknown, one is not free to remove vital organs and possibly kill a living person. If the answer is yes, then the question is, which set of criteria was used to make the determination of "death"?

Brain-related criteria for death revolve around three types of observations. The first is clinical observation of absence of certain brain functions, e.g., shining a light in the eye and observing no response of the pupil or putting ice water in the ear and observing no eye movement. Another is doing an electroencephalogram, commonly known as an EEG. The EEG is a recording of electrical activity from the surface of the brain. Little or no information is obtained from deeper in the brain. The Minnesota and British criteria (sets of standards for diagnosing brain death) do not even include the EEG. A third method, included in some criteria, is a technique used to evaluate absence of circulation to the brain. These circulatory tests are not absolute and at times might actually result in the side effect of spasm of the vessels, thus causing what is being searched for, i.e., no circulation to the brain.

"Brain death" criteria equate loss of functioning with physical destruction. An analogy to help understand this is to consider that a computer cannot function without electrical current. Yet it is not destroyed and can function again when electricity is supplied. During sleep there is loss of some functioning of the

brain that recovers with or without an alarm clock. Narcotics and toxins result in cessation of many brain functions. An antidote or body metabolism restores these functions. Destruction includes alteration of the basic structure, i.e., structural or organic change resulting in losing the capacity to function. "Brain death" criteria determine only cessation of function, not destruction of even the brain, much less destruction or death of the person.

Suspect criteria—40 ways to be "brain dead"

Brain-related criteria are not based on valid scientific data. The Harvard Criteria were published without any patient data, and there were no references to basic scientific reports. The Minnesota Criteria evolved from a study of 25 patients. Only nine had an EEG done and of these, two had "biologic" activity in their EEG after "brain death" had been declared. The conclusion: No longer is it necessary to do an EEG.

A patient could be declared dead by one set of criteria and alive by another

It seems scientifically invalid not to use an EEG in the diagnosis of "brain death" if any degree of certainty is to be obtained. The British Criteria do not include the EEG. This omission was due to the influence of the Minnesota Criteria, which do not require an EEG. The National Institutes of Health Criteria were based on a very limited study and were supposed to be verified by a larger study. But this was never done. There are more than 40 sets of criteria. A physician is free to use any one of these 40 sets. Thus, patient John Doe could be determined "brain dead" by Doctor A who chooses to follow one set of criteria and, yet, Doctor B by adhering to a different set of criteria could confirm that this same John Doe is, in fact, alive.

Bending the criteria

No matter how seemingly rigid the criteria are, the ease with which they can be bent is manifested in the report by the 1981 President's Commission for the Study of Ethical Problems in Medicine and Biomedical Research (page 162): "An individual with irreversible cessation of all functions of the entire brain, including the brain stem, is dead. The 'functions of the entire brain' that are relevant to the diagnosis are those that

are clinically ascertainable." In one sentence, whatever stringency there was has been reduced to no more than what can be "clinically ascertainable." Thank God there is more physiology taking place in all of us than what is clinically ascertainable.

If one uses the Minnesota Criteria, the British Criteria, or the published *Guidelines of the President's Commission*, it is not necessary to include EEG evaluation in determining "brain death." Thus, if the cortex is still functioning, but is wholly cut off from manifesting its activity clinically by damage elsewhere in the brain—something that does occur and which an EEG can clearly show—then this functioning (which could involve memory, feelings, emotion, etc.) is suddenly considered irrelevant to the person's life or death. According to the NIH Study, 8% of patients declared dead on the basis of criteria that omit the EEG still have cortical activity when evaluated by nonclinical means (EEG). Action such as excision of a beating heart, then, results in killing at least one in twelve under such circumstances. As Dr. A. Earl Walker (*Clinical Neurosciences*, 1975) wrote, this represents "an anomalous and undesirable situation." The general public probably would use much stronger words.

Dr. Norman Fost wrote in *The Journal of Pediatrics* in January, 1981, there is "deep disagreement . . . whether brain death is synonymous with death. Death of the brain is not the same as death in a traditional sense." With such disagreement, why does every state have a "brain death" law?

Dead mother, live baby

Editorial comment in *The Journal of the American Medical Association* on Sept. 3, 1982, includes "[N]ow we are told a brain dead patient can nurture a child in the womb, which permits live birth several weeks post-mortem? Perhaps this is the straw that breaks the conceptual camel's back . . . the death of the brain seems not to serve as a boundary; it is a tragic, ultimately fatal loss, but not death itself."

The American Medical Association, the American Bar Association, and the Uniform Law Commission, as well as others, have supported the Uniform Determination of Death Act (UDDA).

The UDDA accepts two separate, readily distinguishable clinical situations as death, both of which can be manifested successively in the same individual. For example, an individual can be determined to be "dead" based on any one of more than 40, non-

We live in a “disposable society,” where it is common to discard whatever no longer functions. When a declaration of “brain death” is based on absence of brain functions, the individual is declared “dead” but then is often treated as “alive” until it is more convenient to take organs. This represents a major and unacceptable change in the patient-doctor contract, as well as in patient-hospital and doctor-hospital relations, and in social relations as well.

“Brain death” revolves around a person’s being dead enough to have vital organs legally removed yet not dead enough to be cremated or buried. Organ transplantation is the main reason “brain death” was devised. We are not opposed to organ transplantation, but we are opposed to removing a vital organ from someone who, if he or she is not yet dead, certainly will be dead after the organ has been removed. We are likewise opposed to research on those determined to be dead based on cessation of brain functions, but who are otherwise alive.

Living—not dead

The life span on Earth for a person is somewhat analogous to a line drawn on a board. The line has a beginning and an end. Life on earth for a human being is a continuum from the beginning to the end. At any point on the continuum, he or she is the same human being. Needless to say, life is not smooth. Thus, like life, the line can be drawn with its ups and downs. Often, just before death, it can be said that the person is critically ill, and it seems that the patient will not live on Earth much longer. The patient is alive and living. Death is the state of absence of life. Death is a negative. After death what can be observed is destruction, and continued destruction, of the remains of someone.

If he or she is not dead before, he or she will certainly be dead after vital organ removal

The pronouncement of death has changed radically over the past 30 years. Before 1970, the physician and other interested parties had only one objective—to be sure that a person not be buried or cremated alive. The new approach is not as sure—now, there is needless risk of sacrificing one patient’s life to benefit another. For example, the expense of medical care may be a factor for the relatives of those who pay the bills, or another patient may benefit through organ

transplantation, or the physician might benefit. Often the limits for liability after the death of a patient are less than the liability for continued life with a handi-cap. Or how about benefit for all mankind? Research has been done after the declaration of “brain death” based on absence of certain brain functions.

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The person is declared to be “brain dead,” but then is treated as “alive”—declared to be “brain dead” based on absence of some brain functions, but the heart is beating, blood pressure can be recorded, and when the knee is tapped, the knee jerk is present. The skin color is normal, but when pressure is applied to the skin, it will blanch. The color will then return when the pressure is removed. The person is declared “brain dead,” but is treated as alive—a contradiction. Suction and postural drainage are done to prevent pneumonia. The patient is turned to prevent bedsores. How can a cadaver develop pneumonia or a bed sore? Is the person dead? If the answer is no, then he is still alive and must be treated as such. If the answer is unknown, one is not free to remove vital organs and possibly kill a living person. If the answer is yes, then the question is, which set of criteria was used to make the determination of “death”?

Brain-related criteria for death revolve around three types of observations. The first is clinical observation of absence of certain brain functions, e.g., shining a light in the eye and observing no response of the pupil or putting ice water in the ear and observing no eye movement. Another is doing an electroencephalogram, commonly known as an EEG. The EEG is a recording of electrical activity from the surface of the brain. Little or no information is obtained from deeper in the brain. The Minnesota and British criteria (sets of standards for diagnosing brain death) do not even include the EEG. A third method, included in some criteria, is a technique used to evaluate absence of circulation to the brain. These circulatory tests are not absolute and at times might actually result in the side effect of spasm of the vessels, thus causing what is being searched for, i.e., no circulation to the brain.

“Brain death” criteria equate loss of functioning with physical destruction. An analogy to help understand this is to consider that a computer cannot function without electrical current. Yet it is not destroyed, and can function again when electricity is supplied. During sleep there is loss of some functioning of the

brain that recovers with or without an alarm clock. Narcotics and toxins result in cessation of many brain functions. An antidote or body metabolism restores these functions. Destruction includes alteration of the basic structure, i.e., structural or organic change resulting in losing the capacity to function. “Brain death” criteria determine only cessation of function, not destruction of even the brain, much less destruction or death of the person.

Suspect criteria—40 ways to be “brain dead”

Brain-related criteria are not based on valid scientific data. The Harvard Criteria were published without any patient data, and there were no references to basic scientific reports. The Minnesota Criteria evolved from a study of 25 patients. Only nine had an EEG done and of these, two had “biologic” activity in their EEG after “brain death” had been declared. The conclusion: No longer is it necessary to do an EEG.

A patient could be declared dead by one set of criteria and alive by another

It seems scientifically invalid not to use an EEG in the diagnosis of “brain death” if any degree of certainty is to be obtained. The British Criteria do not include the EEG. This omission was due to the influence of the Minnesota Criteria, which do not require an EEG. The National Institutes of Health Criteria were based on a very limited study and were supposed to be verified by a larger study. But this was never done. There are more than 40 sets of criteria. A physician is free to use any one of these 40 sets. Thus, patient John Doe could be determined “brain dead” by Doctor A who chooses to follow one set of criteria and, yet, Doctor B by adhering to a different set of criteria could confirm that this same John Doe is, in fact, alive.

Bending the criteria

No matter how seemingly rigid the criteria are, the ease with which they can be bent is manifested in the report by the 1981 President’s Commission for the Study of Ethical Problems in Medicine and Biomedical Research (page 162): “An individual with irreversible cessation of all functions of the entire brain, including the brain stem, is dead. The ‘functions of the entire brain’ that are relevant to the diagnosis are those that

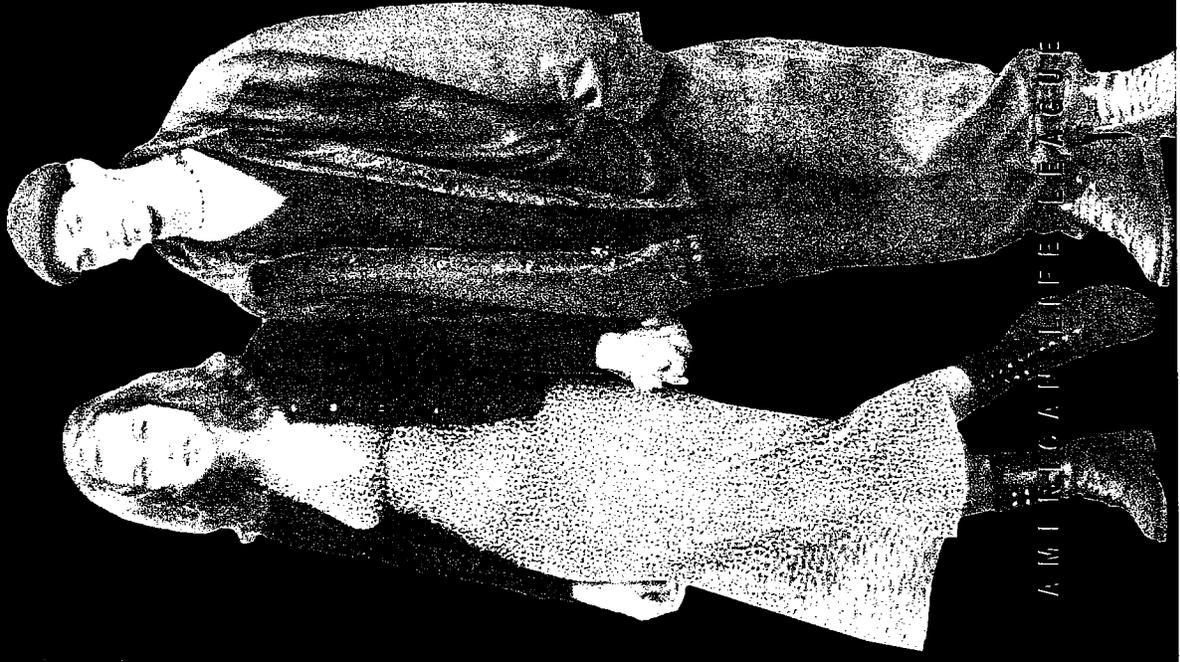
Planned Parenthood reveals these findings in a report on its programs in Europe:

- The level of participation of youth ages 15-19 has steadily declined in the Dutch Reformed Church and the Dutch Catholic Church in the last 30 years, from 60% in 1965 to 9% in 1993.
- France is about 90% Catholic, but like Germany and the Netherlands, church participation has drastically declined from a high of 80% in the 1960s to between 4% and 7% after 1980.
- In France, the Catholic leadership, in recognizing the loss of members, has acknowledged that it cannot and should not dictate its members' decisions over sexuality-related matters.

(www.wecandobetter.org/report.pdf, pages 20-21)

For the sake of our children's souls, we must protect them from any program provided or influenced by Planned Parenthood—wherever and under whatever guise it may be offered.

PLANNED PARENTHOOD *steals souls*



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P.O. Box 1350
Stafford, VA 22555

phone: (540) 659-4171
fax: (540) 659-2586
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PLANNED PARENTHOOD *steals souls*

***Planned Parenthood sells sex, but merely
as bait to steal souls—your children's souls.
This is why we must fight Planned Parenthood!***

There's no question that as an organization, Planned Parenthood considers sexual activity between unmarried young people to be a good thing—and that society as a whole should adopt this mindset.

Just to cite one example, Planned Parenthood's Oregon Team Report looks at what the organization considers a successful effort in France, Germany and the Netherlands. According to this report, "success doesn't really rest on programs and services alone. It is the societal thinking—the norms—that make the Dutch, German and French successes possible. It is the openness and the acceptance that young people will have intimate sexual relationships without being married and that these relationships are natural and contribute to maturing into a sexually healthy adult."

(www.wecandobetter.org/report.pdf, page v)

Planned Parenthood continually fights *against* abstinence-only sex education programs and fights for programs that further its philosophy.

This philosophy is illustrated in a sex education book for children age 10 and older that Planned Parenthood pushes nationally at every opportunity, and has even given away free to young people at its conferences. The book is called *It's Perfectly Normal*, by Robie Harris. The title tells the story.

Planned Parenthood's programs push young people into accepting the idea that sex is a recreational activity to be pursued whenever you feel you are ready.

This acceptance of sexual sin is very dangerous for our young people. We must remember that the Apostle Paul tells us, "Avoid immorality. Every other sin a person commits is outside the body, but the immoral person sins against his own body."
(1 Corinthians 6:18)

As Planned Parenthood's philosophy reaches more and more of our young people, it will result in declining church attendance, and—more importantly—lost souls.



and to entrust ourselves to St. Joseph, the patron of a happy death. (1014)

By his death and Resurrection, Jesus Christ has "opened" heaven to us. The life of the blessed consists in the full and perfect possession of the fruits of the redemption accomplished by Christ. He makes partners in his heavenly glorification those who have believed in him and remained faithful to his will. Heaven is the blessed community of all who are perfectly incorporated into Christ. (1026)

This mystery of blessed communion with God and all who are in Christ is beyond all understanding and description. Scripture speaks of it in images: life, light, peace, wedding feast, wine of the kingdom, the Father's house, the heavenly Jerusalem, paradise: "No eye has seen, nor ear heard, nor the heart of man conceived, what God has prepared for those who love him."⁷ (1027)



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¹ Gen 3:19

² GS 18

³ Rom 6:23

⁴ Phil 1:23

⁵ *Lumen Gentium*

⁶ Heb 9:27

⁷ I Cor 2:9

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Death & Dying in Union with Christ



The first man was not only created good, but was also established in friendship with his Creator and in harmony with himself and with the creation around him, in a state that would be surpassed only by the glory of the new creation in Christ. (374)

Man, tempted by the devil, let his trust in his Creator die in his heart and, abusing his freedom, disobeyed God's command. This is what man's first sin consisted of. (397)

The harmony in which they had found themselves, thanks to original justice, is now destroyed.... Finally, the consequence explicitly foretold for this disobedience will come true: man will "return to the ground,"¹ for out of it he was taken. *Death makes its entrance into human history.* (400)

"It is in regard to death that man's condition is most shrouded in doubt."² In a sense bodily death is natural, but for faith it is in fact "the wages of sin."³ For those who die in Christ's grace it is a participation in the death of the Lord, so that they can also share his Resurrection. (1006)

Death is the end of earthly life. Our lives are measured by time, in the course of which we change, grow old and, as with all living beings on earth, death seems like the normal end of life. That aspect of death lends urgency to our lives: remembering our mortality helps us realize that we have only a limited time in which to bring our lives to fulfillment.... (1007)

Death is the consequence of sin. The Church's magisterium... teaches that death entered the world on account of

man's sin. Even though man's nature is mortal, God has destined him not to die. Death was therefore contrary to the plans of God the Creator and entered the world as a consequence of sin. "Bodily death, from which man would have been immune had he not sinned" is thus "the last enemy" of man left to be conquered. (1008)

Jesus, the Son of God, freely suffered death for us in complete and free sub-



mission to the will of God, his Father. By his death he has conquered death, and so opened the possibility of salvation to all men. (1019)

Death is transformed by Christ. Jesus, the Son of God, also himself suffered the death that is part of the human condition. Yet, despite his anguish as he faced death, he accepted it in an act of complete and free submission to his Father's will. The obedience of Jesus has transformed the

course of death into a blessing. (1009)

Because of Christ, Christian death has a positive meaning.... What is essentially new about Christian death is this: through Baptism, the Christian has already "died with Christ" sacramentally, in order to live a new life; and if we die in Christ's grace, physical death completes this "dying with Christ" and so completes our incorporation into him in his redeeming act.... (1010)

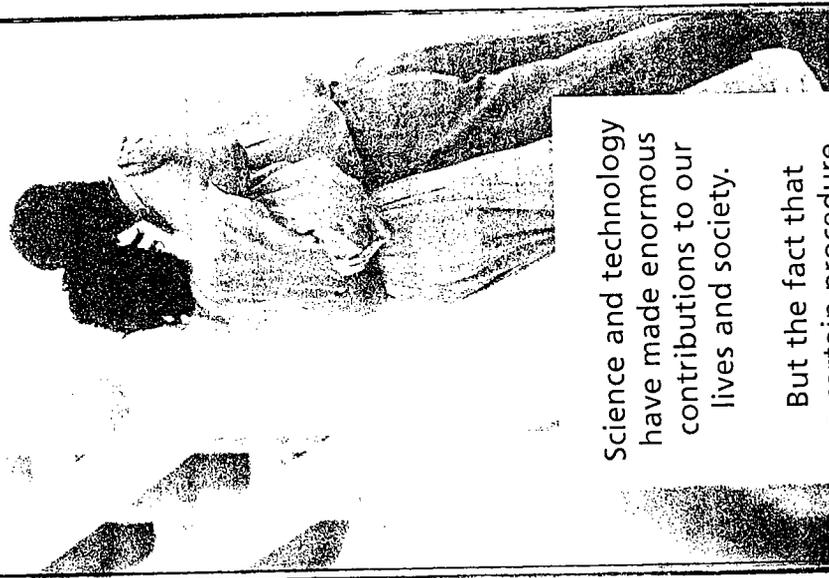
The Christian who unites his own death to that of Jesus views it as a step towards him and an entrance into everlasting life. (1020)

In death, God calls man to himself. Therefore the Christian can experience a desire for death like St. Paul's: "My desire is to depart and be with Christ."⁴ He can transform his own death into an act of obedience and love towards the Father, after the example of Christ.... (1011)

Death is the end of man's earthly pilgrimage, of the time of grace and mercy which God offers him so as to work out his earthly life in keeping with the divine plan, and to decide his ultimate destiny. When "the single course of our earthly life" is completed,⁵ we shall not return to other earthly lives: "It is appointed for men to die once."⁶ There is no "reincarnation" after death. (1013)

The Church encourages us to prepare ourselves for the hour of our death. In the litany of the saints, for instance, she has us pray: "From a sudden and unforeseen death, deliver us, O Lord"; to ask the Mother of God to intercede for us "at the hour of our death" in the *Hail Mary*;

IVF Violates Human Dignity



Science and technology have made enormous contributions to our lives and society.

But the fact that a certain procedure is technologically possible does not make it ethically right.

AMERICAN LIFE MAGAZINE

What is IVF?

“In vitro” literally means “in glass.” In vitro fertilization (IVF) is a process whereby human life is generated in a laboratory environment such as a glass petri dish.

How is IVF carried out?

The process of IVF begins when fertility technicians administer hormone treatments to a woman. The hormones hyper-stimulate the woman’s ovaries to produce a number of eggs at one time. The eggs are collected from the woman’s body and then combined with sperm. The resulting embryos are nourished in laboratory cultures and inserted into the woman’s body with the hope that one embryo will successfully implant in the lining of the womb and develop. The process is very controlled and involves numerous trips to the IVF center.

How does IVF cause the death of human embryos?

The Jones Institute, one of the pioneers of IVF, reports that only 10 to 20% of the human embryos produced by IVF ever result in a normal pregnancy.¹ The Centers for Disease Control estimated that in 1998, 28,000 babies were born through IVF in the United States. This means that 140,000 – 280,000 human embryos are missing from the equation for that year alone.

What happens to the rest of the embryos?

- Many embryos die in the transfer process since they are fragile.
- Some embryos are unwanted and eliminated because they are considered genetically inadequate.
- Some embryos are stored alive in freezers.
- Some embryos are simply killed as they are washed down the sink.ⁱⁱ

Why is this wrong?

It is a scientific fact that human life begins at conception/fertilization. From conception a human embryo has a complete genetic code, and his or her growth and development are totally coordinated from within.

“Human life must be respected and protected absolutely from the moment of conception. From the first moment of his existence, a human being must be recognized as having the rights of a person.”ⁱⁱⁱ

When this fundamental moral line is violated or obscured, categories of people become devalued and they become easily used for utilitarian purposes.

What about infertile couples who desperately want a child

No one has the right to a child. Even for the most loving of couples, there is no right to a child through either normal conjugal relations or reproductive technologies.

turns children into commodities. When a couple undergoes IVF, they are saying, "I want a child no matter what," and the child becomes an object. This evolves into a selective mentality, whereby couples choose the kind of child they want.

First of all, a child is a gift. Cooperating with God's plan for human procreation means that all children are accepted as gifts.

Fertility treatments that do not bring harm to human embryos, would it be okay?

Fertility treatments are wrong because they separate the child from the conjugal union. In the process, couples make themselves masters of human life instead of servants.

The conjugal union has both a unitive and a creative purpose. In other words, marital intimacy is meant to express love and fruitfulness.

When the human person is a unity of body and spirit, both the unitive and creative meanings of the conjugal union must be expressed spiritually and physically. The biblical notion of "two becoming one flesh" (cf. Gen 2:24) has a concrete meaning here.

The conjugal union is expressed both spiritually and physically. And at the same time, the unitive dimension of conjugal union has both spiritual benefits and physical ones. When conjugal union is physically

fruitful, a couple participates in God's creative act instead of dominating it.

What is the fundamental principle?

Any reproductive technique that replaces the conjugal act undermines the meaning of conjugal union and is an affront to human dignity.

Is there a connection between IVF and cloning?

Once IVF is accepted, there is no substantial reason to oppose cloning. Both take human procreation out of the context of conjugal union. IVF begins the slippery slope that leads to cloning, eugenics and experimentation on human embryos.

Is there a connection between IVF and contraception?

One can easily understand that contraception is a violation of this same principle. Contraception is a separation of the procreative meaning from the unitive meaning of conjugal union. In other words, it's like saying "yes" to spousal love but "no" to the possibility of a child.

When human procreation is disconnected from sexual relations, spouses can quickly become objects for sex. When the human dignity of the spouse is not respected, it

becomes difficult to recognize human dignity in others, especially the preborn child.

How does marital integrity protect human dignity?

Maintaining both the unitive and procreative meanings of conjugal union guards against the demand for children as a right and the use of spouses for sex. Respect for love and life as essential aspects of marital integrity helps ensure that spouses and children are appreciated as gifts. On a profound level, marital integrity is needed to protect human dignity.

Some embryos conceived in normal conjugal relations die. Why is it a big deal if embryos die in the process of IVF?

In normal conjugal relations, no one makes the intentional choice to cause the death or harm of embryos. In IVF, there is an intentional choice to carry out a procedure whose consequences are known in advance.

Isn't adoption the same as demanding a child?

Adopting a child is accepting someone who, because of some unfortunate circumstance, needs a loving home. Adoption is a generous act focused on a child who already exists.

Using IVF is a gift, but it can also exist

What are the results of IVF?

God allows children to be born through IVF. But children have a right to be born as children. Every child has a right to be born and deserves

to be born. However, this is not the case with IVF. Children born outside of IVF mean we should

Are there any risks for infertile couples?

There are natural risks that help couples to have children. The use of IVF for the Study of Infertility has been on the rise in couples and families.

i www.jonesinstitute.org
ii San Francisco
iii Catechism of the Catholic Church
iv Pope Paul VI, *Humanae Vitae*, 1968
www.popejohn.com

marriage and family life? Should we interpret God's will as somehow needing to be updated to suit our 20th century situations, or is God's will consistent in all ages?

In opposition to the Biblical ideal, many people today consider a small family of about two children to be ideal. More children are thought to constitute a burden on both parents and society.

The popularizing of contraception and modern notions of family size did not come from a Christian source, but from a source that is in every way opposed to Christian morality!

Before World War I, Margaret Sanger formed the Birth Control League. Now known as Planned Parenthood, it is the world's primary promoter and provider of contraception, surgical abortion, abortifacients and permissive sex education. Sanger's organization has advocated providing contraception and abortion services for minors without parents' knowledge or consent. Where Planned Parenthood is at work, true Christian notions of sexual morality, marriage and family are undermined and radically changed.

So successful has Planned Parenthood been in popularizing notions of contraception as both *good* and *necessary* that most people take for granted the *convenience* of contraceptive use within or outside the bond of matrimony.

What is the legacy of Planned Parenthood and contraception?

Contraception is the fundamental tool for sexual immorality — without it, there could be no movement of sexual license or "sexual liberation"!

The new contraceptive sexuality encourages the choice of the union and plea-

sure of sexual relations but the rejection of God's creative power in His gift of new human life.

Then there is abortion, both the pharmaceutical and surgical destruction of human life in the womb. Abortion takes over where contraception fails to prevent human life.

Contraceptive sexuality opens the way for approving all types of sexual behavior. Even the breakdown of stable family life coincides with the deviations made acceptable by man's domination of human fertility through contraceptives and abortion.

The contraceptive mentality stimulates sexual education programs which violate the rights of parents and undermine the chastity of our youth.

Christians need to look at the roots of the contraceptive mentality and the fruits of the tree (Planned Parenthood, population control groups, government family planning programs) that promotes contraception, abortion, and sex education programs that "permit" any type of sexual behavior as long as it does not result in a live birth.

Has contraception been good for us?

The development of chemical and mechanical forms of birth control was heralded with the expectation of liberation — liberation from marital difficulties, from unemployment and poverty, from child abuse, from illegitimate births, from overpopulation. It was to be a means to produce greater goods for family life — marital stability, healthier and better cared for children, happier families, etc.

Today, it is obvious that the American family is in severe crisis.

Due to the divorce rate and births out of wedlock, we have become a nation of single-parent families. Our children are not as well educated and often not as well cared for; there is an increase in sexual abuse of children; crime is continuously increasing among our youth; both parents in a two-parent family are working outside of the home to support fewer children. Our young people are faced each day with images of sexual immorality and, in some places, sexual education programs that endanger their immortal souls!

After decades of legalized abortion, Christians need to reconsider and to prayerfully question what part the contraceptive mentality has played in this radical change in the American society — once a Christian nation — and in the lives of its families.

If, indeed, the use of contraception contradicts God's will, then it contradicts and distorts the full truth about the God-given meaning and purpose of marriage, society's most fundamental institution.

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the use of contraceptives.

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ive approval to the use of
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leaders who warned that
s would certainly result
family and for society.

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what was licit for mar-
d also be licit for the un-
s, no significant opposi-
government getting into
amily planning" — that
and distributing contra-
ing organizations such

Are all forms of Family Planning contraceptive?

NO. Some so-called "contraceptives" are, in reality, abortifacients that de-
stroy human life in the womb. Christians are often unaware of this fact; there-
fore, it is important to distinguish between the many types of birth control.

CONTRACEPTION is any method of pre-
venting conception by
unnatural means or by
the use of artificial bar-
riers such as condoms,
diaphragms, spermici-
des, etc.

STERILIZATION

involves surgical proce-
dures that render men
or women "sterile" —
that is, incapable of con-
ceiving a child while
still capable of sexual re-
lations. These proce-
dures are intended to be
permanent.

ABORTIFACIENTS

are like human "pesti-
cides" that cause the
destruction of human
life in the womb. Birth
control pills, intra-uter-
ine devices and phar-
maceutical products
such as "morning af-
ter" pills, RU-486,
Depo-Provera, and
Norplant are abortion-
producing drugs and
devices. Less than 1/4 of
all abortions in the U.S.
are actually surgical
abortions. An esti-
mated 78% are "quiet"
abortions (almost 7 mil-
lion a year) caused by
abortifacients.

SURGICAL ABORTION

is used as a form of birth
control. Recent studies
reveal that 57% of women
seeking abortions were
using contraceptives.
When contraception fails
to prevent pregnancy,
surgical abortion is pro-
moted as a back-up
method. The U.S. Su-
preme Court (*Planned Par-
enthood v. Casey*) recently
pointed to this relationship
between abortion and
contraception by stating
that the widespread ac-
ceptance of contracep-
tion makes abortion a
social necessity!

NATURAL

METHODS OF FAMILY PLANNING

are neither contra-
ceptive nor abortifa-
cient. They enable
the married couple
to understand their
own fertility and to
make decisions to-
gether about their
family life. Through
natural methods,
married couples can
open their wills to
God and not ex-
clude His will from
their marital rela-
tions.

In God's plan, sexual intercourse is exclusively a marriage act; it ought to be at least implicitly
a renewal of the for-better-and-worse of the marriage covenant. However, the body language
of contraception is dishonest because it contradicts the marriage covenant. It says clearly, "I
take you for better but definitely *not* for the imagined worse of possible pregnancy."

as Planned Parenthood with tax monies.
After 1973, government involvement in-
cluded abortion services.

Christians need to re-examine and
question the effect of a pervasive contra-
ceptive mentality. Is it consistent with the
law of God and the moral welfare of our
families and society?

the married couple
selves barren by uni-
exclude God's crea-
sexual relations?

In Scripture, life is
and children a blessir
life. Children are desi-
they make a family pi-
strong.

*Lo, children are a her-
the fruit of the womb is
As arrows are in the
man; so are children of a
the man that hath his qu-
(Ps. 127)*

Jesus himself del-
and refused to allow
them away.

Can the new cont-
be consistent with God
or does it simply refu-
God has willed to call

Christian steward
tion to use God's gift
will. The power to brir
human persons — into
and serve God in this
nally with Him in her
greatest gifts to marrie

**Why have Christian
toward contracep-
radically?**

Were Christians up-
mistaken about God's
Or have modern thin-
economic and social c-
necessary *evolution* in

What does the Bible say?

The command of God, "*Be fruitful and
multiply,*" and Eve's cry, "*I have gotten a man
with the help of the Lord,*" obviously pro-
claim the Mind of God in His Divine Rev-
elation — joy and gratitude for human life.

The question should be asked —
where is it even implied in Scripture that

It seems clear that in certain cases we are playing games with human lives for utilitarian gain. So glaring is the reality of this issue that there are those who now argue that doctors should not be burdened with determination of death criteria, since the good of organ donation outweighs the harm (killing) done to the donor. Scary, isn't it?

Government involvement

The federal government is deeply involved in transplant programs for reasons that are unclear. A federal mandate issued in 1998 states that physicians, nurses, pastors, and other healthcare workers may not speak to a family of a potential organ donor about transplantation without first obtaining approval from the regional organ retrieval system.

If there is the possibility of vital organs available for transplant, a trained "designated requester" visits with the family first, even if the family adamantly opposes organ donation. If someone at the hospital speaks to the family first, the hospital risks losing its accreditation and / or federal funding.

Why the "designated requester"? Studies show that these people have greater success obtaining permission for organ donation. They're trained to sell the concept, using emotionally-laden phrases such as "gift of life," "your loved one's heart will live on in some one else," and other similar platitudes, all empty of any true meaning.

Where does the money go?

The donation and transplant industry costs billions of dollars a year, according to several sources (e.g., a 1996 series by *Forbes Magazine*). But it's difficult to obtain financial data. One thing is clear: donor families do not receive any monetary benefit from their "gift of life."

Something to think about

Based on what you've just read, take a moment to ponder the following:

- Why can health insurance cover intensive care costs on "brain dead" patients?

- Why do "brain dead" patients often receive intravenous fluids, antibiotics, ventilator care, and other life support measures?
- Why is it wrong to tell families their "brain-dead" loved one is dead?
- Why do "brain-dead" organ donors often receive anesthesia and other drugs to stop natural physical responses when they're undergoing vital organ harvesting?
- How can "brain dead" patients have normal body functions, including vital signs, if they're dead?
- How can a "brain-dead" pregnant mother deliver a normal, healthy infant?
- Why does a ventilator work on a "brain-dead" person, but not on a dead person?
- Why is it wrong to carry out burial or cremation of a "brain-dead" person?
- Are "brain-dead" persons really dead?
- Are they alive?



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can kill you!**

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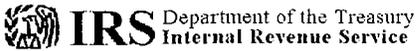
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fax: 540-659-2586

e-mail: JBrown@ALL.org

web: www.ALL.org

Paul A. Byrne, M.D., Neonatologist
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Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 29, 2009, regarding the tax-exempt status of Colition for Life of Iowa.

Our records indicate that a determination letter was issued in May 2009, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown above.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

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MOSHER AND ASSOCIATES
% SALLY WAGENMAKER
19 SOUTH LASALLE SUITE 1400
CHICAGO IL 60603

08447

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

 The IRS address must appear in the window.

Use for payments

BODCD-TE

0248464870

Letter Number: LTR4170C
Letter Date : 2009-08-07
Tax Period : 000000

INTERNAL REVENUE SERVICE
P.O. Box 2508
Cincinnati OH 45201




611521447

MOSHER AND ASSOCIATES
% SALLY WAGENMAKER
19 SOUTH LASALLE SUITE 1400
CHICAGO IL 60603

611521447 JQ COAL 00 2 000000 670 000000000000

Thomas More Society » IRS Demands Assurances that Coalition for Life of Iowa Will Not Oppose Planned Parenthood

<https://www.thomasmoresociety.org/2009/07/08/irs/>

May 14, 2013

admin

Update: Victory! IRS agrees to issue 501(C)(3) letter without delay!

Thomas More Society demands that the IRS grant tax-exempt status to the Iowa Coalition as required by law.

After inquiring about the “educational” nature of the Coalition for Life of Iowa’s activities, the IRS stated that it would not grant a tax exemption unless the Coalition agreed to limit its “picketing” and “protesting” of a local Planned Parenthood. Compliance with this request would result in a restriction of the speech of the Coalition for Life, as well as a breach of its First Amendment rights. While other non-profits have had no trouble attaining tax-exempt status from the IRS, this unwarranted ultimatum reveals prejudice toward a Pro-Life organization and, by extension, the Pro-Life movement.



Such demands should never arise in the IRS’s decision-making process to grant tax-exempt status for any applicant non-profit organization.

“If the IRS can discriminate against one non-profit, section 501(c)(3) group based on its religious affiliation, then the IRS could theoretically regulate the speech of any other non-profit organization,” said Tom Brejcha, president and chief counsel of the Thomas More Society.

More Information

Thomas More Society » IRS Officially Grants Tax Exempt Status to New Non-Profit Group, Coalition for Life of Iowa

<https://www.thomasmoresociety.org/2009/08/04/owa/>

May 14, 2013

admin

Facing legal challenge from the Chicago-based Thomas More Society, IRS backs off from objections to the Coalition's prayers and protests against Planned Parenthood

Chicago, Aug. 4—Today attorneys from the Thomas More Society, a national public interest law firm based in Chicago, finally received an official "Determination Letter" from the Internal Revenue Service granting tax exempt status to the Coalition for Life of Iowa, a newly formed grass roots pro-life citizen group based in Cedar Rapids, Iowa, under Section 501(c)(3) of the Internal Revenue Code. The IRS had long delayed approval of the Coalition's request for the exemption, pressing it for "details" about the content of its members' prayers at a Planned Parenthood abortion facility and demanding that it refrain from activities at Planned Parenthood that could be construed as protesting or picketing by police or harassing or being confrontational with abortion-bound clients. IRS also demanded that every member of the board of directors of the Coalition sign a statement, under penalty of perjury, that they will not picket or protest or organize others to picket or protest outside of Planned Parenthood.

Last month the Coalition asked Thomas More Society for help, and the Society retained non-profit law and tax specialist, Sally Wagenmaker, of the Chicago law firm, Mosher & Associates, to assist with the case. Wagenmaker wrote IRS a lengthy recital of legal objections to its inquiries and demands (posted at www.thomasmoresociety.org), threatening legal action if the IRS persisted in violating the Coalition's First Amendment rights. Soon thereafter, the IRS quietly advised the Coalition that it would receive its tax exemption, and now the IRS's official Determination Letter has just arrived, albeit dated as of July 9, 2009.

"This is a great victory for the Coalition for Life of Iowa, and for all non-profit groups," said Tom Brejcha, president and chief counsel of the Thomas More Society. "The IRS must operate within the constraints of law, and it cannot condition the grant of tax exempt status on the forfeiture or surrender of First Amendment rights on the part of any non-profit group or individual American citizens. We join the Coalition for Life of Iowa in the celebration of its victory and remain prepared to defend advocates for life against government abuse or threats – no matter however, wherever, or whenever they may suffer such abuse or threats."

The IRS Letter of Determination now confirms that the Coalition for Life of Iowa is a legitimate 501(c)(3) public charity, donations to which are fully tax deductible.

News Coverage

- [IRS approves exemption for pro-life group after 'prejudicial' investigation](#)—Catholic News Agency

**Internal Revenue Service
Tax Exempt and Government Entities Division**

Department of the Treasury

Date: 1/10/2011

Small Victories
P.O. Box 143
Highland, IL, 62249

Taxpayer Identification Number:
37-1389677

Form:
990 Return

Tax Year(s) Ended:
December 31, 2008

Person to Contact/ID Number:
Juaquin Rodriguez
90-3402

Contact Telephone Number:
(312) 566-2572

Contact Fax Number:
(312) 566-3912

Dear Mr. Michael:

We are examining the above form for the year(s) indicated and we need information from you to complete our examination. The information needed is listed on the attached Information Document Request (IDR). We encourage you to provide any other documents or explanatory material that you believe will be helpful for our review.

Please send this information to us within 30 days from the date of this letter. Copies are acceptable as long as they are legible. If you have any questions please contact me at the telephone number shown in the heading of this letter.

If you have any questions or need to reschedule our appointment, please contact me at the telephone number shown in the heading of this letter.

Section 1.6033-2(i)(2) of the Income Tax Regulation provides, in part, that every organization exempt from tax shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status. Failure to comply with our request for information could result in the loss of your tax exempt status.

We realize some organizations may be concerned about an examination of their returns. We hope we can relieve any concerns you may have by briefly explaining why we examine exempt organization returns and what your appeal rights are if you do not agree with the results.

We examine returns to verify the correctness of income or gross receipts, deductions and credits and to determine that the organization is operating in the manner stated, and for the purpose set forth, in its application for recognition of exemption.

When we complete the examination, we will explain our recommendations and how they may affect your exempt status or tax liability, such as employment, excise or unrelated business income taxes. You should fully understand any recommended changes and their ramifications. Please do not hesitate to ask questions about anything that is not clear to you.

Letter 3506 (Rev 11/2003)
Catalog Number 34799U

Exh. C-1

If we recommend changes involving your tax liability and you agree with the changes, we will ask you to sign an agreement form. By signing the form, you will indicate your agreement to the amount shown as a refund due or additional tax owed.

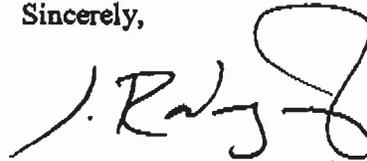
You do not have to agree with our recommendations. You may request a conference at a higher level as explained in the copy of the appeal procedures that we will provide to you.

If we conduct our examination with your representative, you must file a Power of Attorney in order for your representative to receive or inspect confidential information. You may use Form 2848, *Power of Attorney and Declaration of Representative* (or any other properly written power of attorney or authorization), for this purpose.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,



Revenue Agent

Enclosures:
Publication 1
IDR

Form 4564 (Rev. September 2006)	Department of the Treasury — Internal Revenue Service Information Document Request	Request Number 1
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To: (Name of Taxpayer and Company Division or Branch) Small Victories P.O. Box 143 Highland, IL, 62249 Please return Part 2 with listed documents to requester identified below	Subject Governance	
	SAIN number	Submitted to: Daniel Michael
	Dates of Previous Requests (mmddyyyy) n/a	

Description of documents requested

Purpose: To verify exempt operations and ascertain the independence of the board of directors, as well as the role of the directors in the organization.

- ~~1.~~ Your Internal Revenue Service exempt status determination letter.
- ? 2. Your Form 1023, Application for Exemption.
- ~~3.~~ Any other notices, ruling, determination, or examination letters you have received from the IRS.
- ~~4.~~ Your Governing instruments (i.e. Articles of Incorporation, charter, bylaws. etc.).
- ~~5.~~ All amendments made to any governing documents with date of ratification.
- ~~6.~~ List of current and former (12/31/2008) officers, directors, and key employees (names, addresses, and telephone numbers).

Information Due By 1/24/2011	At Next Appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>	
From:	Name and Title of Requester Juaquin Rodriguez- Revenue Agent	Employee ID number 90-3402	Date (mmddyyyy) 1/10/2011
	Office Location 230 S. Dearborn, Chicago, IL, 60603	Telephone Number (312) 566-2572	

Form **4564**
(Rev. September 2006)

Department of the Treasury — Internal Revenue Service
Information Document Request

Request Number

3

To: (Name of Taxpayer and Company Division or Branch)

Small Victories
P.O. Box 143
Highland, IL, 62249

Subject

Questionnaire

SAIN number

Submitted to:

Daniel Michael

Dates of Previous Requests (mmddyyyy)

Please return Part 2 with listed documents to requester identified below

Description of documents requested

Purpose: To understand organization's history, activities, organizational and financial operations, and internal controls

1) Please prepare type written responses to the questions presented on the attached schedule in detail.

2) Please provide all minutes to board meetings for the years ending December 31, 2007, 2008 and 2009.

Information Due By January 24, 2011

At Next Appointment

Mail in

From:

Name and Title of Requester

Juaquin Rodriguez- Internal Revenue Agent

Office Location

230 S. Dearborn, Chicago, IL, 60604

Employee ID number

90-3402

Date (mmddyyyy)

1/10/2011

Telephone Number

(312) 566-2572

Catalog Number 23145K

www.irs.gov

Part 1 - Taxpayer's File Copy

Form **4564** (Rev. 9-2006)

Small Victories
EIN: 37-1389677
Agent: J. Rodriguez
Date: 1/10/2011

Please provide type written responses to the following questions regarding the history, operations, activities and internal controls as related to Small Victories.

Purpose: To enable the Internal Revenue Service ascertain the purpose, operations, and organization of Small Victories.

Have you read Publication 1 and understand your taxpayer rights?

History

- 1) Please provide a detailed history of Small Victories.

Board of Directors

- 1) Please describe the role of the board of directors as related to the operations of the organization.
- 2) How many board members are there?
- 3) Please provide a list of the current board of directors; include, name, title and description of duties, and number of hours spent per week on performing duties.
- 4) How often does the board of directors meet?
- 5) Is the board of directors compensated? If so how much? (Please separate by position)

Activities

- 1) Please describe the organization's activities and day to day operations.
- 2) Does the organization produce any publications, literature, or other media?

Financials

- 1) Please provide a detailed description of how books and records are maintained and how revenues and expenses are accounted for.
- 2) How many bank accounts does the organization maintain?
- 3) Are all revenues generated deposited into the organizations accounts? If no, please explain.
- 4) Are all expenses paid out of the organizations accounts? If no, please explain.
- 5) Who writes checks? Who signs checks? How many signatures are required?
- 6) Please describe your internal controls.

Short Form Return of Organization Exempt From Income Tax

2010

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2010 calendar year, or tax year beginning **JANUARY 1**, 2010, and ending **DECEMBER 31**, 2010

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization: **SMALL VICTORIES NFP**

D Employer identification number: **37-1389677**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO BOX 143

E Telephone number: **618-654-5800**

City or town, state or country, and ZIP + 4
HIGHLAND IL 62249-0143

F Group Exemption Number ▶

G Accounting Method Cash Accrual Other (specify) ▶

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ **SMALL VICTORIES USA.COM**

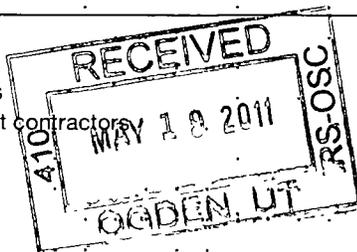
J fax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **0**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	101,556.00
	2	Program service revenue including government fees and contracts	0.00
	3	Membership dues and assessments	0.00
	4	Investment income	0.00
	5a	Gross amount from sale of assets other than inventory	0.00
	5b	Less cost or other basis and sales expenses	0.00
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	0.00
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	0.00
	6b	Gross income from fundraising events (not including \$ 0.00 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	0.00
	6c	Less direct expenses from gaming and fundraising events	0.00
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	0.00
	7a	Gross sales of inventory, less returns and allowances	0.00
	7b	Less cost of goods sold	0.00
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	0.00
	8	Other revenue (describe in Schedule O)	0.00
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	101,556.00
Expenses	10	Grants and similar amounts paid (list in Schedule O)	0.00
	11	Benefits paid to or for members	0.00
	12	Salaries, other compensation, and employee benefits	0.00
	13	Professional fees and other payments to independent contractors	0.00
	14	Occupancy, rent, utilities, and maintenance	0.00
	15	Printing, publications, postage, and shipping	0.00
	16	Other expenses (describe in Schedule O)	101,191.00
17	Total expenses. Add lines 10 through 16	101,191.00	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	365.00
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	3832.82
	20	Other changes in net assets or fund balances (explain in Schedule O)	0.00
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	4197.82



12

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V.

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.00		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 0.00		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 39a 0.00		
b	Gross receipts, included on line 9, for public use of club facilities 39b 0.00		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0.00 ; section 4912 ▶ 0.00 , section 4955 ▶ 0.00		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.00		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0.00		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	List the states with which a copy of this return is filed ▶ <u>ILLINOIS</u>		
42a	The organization's books are in care of ▶ <u>DANIEL MICHAEL</u> Telephone no ▶ <u>618 654-5800</u> Located at ▶ <u>812 13th Street Highland Illinois</u> ZIP + 4 ▶ <u>62249-0143</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
	If "Yes," enter the name of the foreign country ▶ _____		✓
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?		✓
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c	Did the organization receive any payments for indoor tanning services during the year?		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		✓

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49a	Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here:
 Signature of officer: *Daniel Michael*
 Date: *5/13/11*
 Type or print name and title: **DANIEL MICHAEL**

Paid Preparer Use Only
 Print/Type preparer's name: **B S HALLER**
 Preparer's signature: *Bonnie Haller*
 Date: *5/12/11*
 Check if self-employed
 Firm's name: **HALLERS TAX SERVICE**
 Firm's EIN: **P00149815**
 Firm's address: **1515 BROADWAY HIGHLAND II 62249**
 Phone no: **618-654-8544**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
SMALL VICTORIES NFP

Employer identification number
37-1389677

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state.
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box .
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	65,480 00	68,960 00	73,422.00	104,505.00	101,556.00	413,923 00
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0 00	0.00	0.00	0 00	0 00	0.00
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0.00	0.00	0.00	0 00	0 00	0 00
4 Total. Add lines 1 through 3	65,480 00	68,960.00	73,422.00	104,505.00	101,556 00	413,923 00
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0 00
6 Public support. Subtract line 5 from line 4						413,923.00

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	65,480 00	68,960.00	73,422.00	104,505 00	101,556.00	413,923 00
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0 00	5 40	9 80	4.30	4.50	24 00
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0 00	0 00	0.00	0 00	0 00	0 00
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0 00	0 00	0 00	0 00	0 00	0 00
11 Total support. Add lines 7 through 10						413,947 00
12 Gross receipts from related activities, etc (see instructions)				12		0 00
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	100 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	63 %
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- b 33 1/3% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Total Expenses For 2010

Rent- \$3000.00

Phone- \$507.00

Gasoline Expense- \$11990.00

Vehicle Payments- \$9985.00

Office Expenses- \$10497.00

Vehicle Parts- \$2469.00

Supplies for Small Victories- \$3652.00

Calendars- \$210.00

Insurance Expenses- \$2001.00

Conferences & Mission Trips- \$3752.00

Food & Groceries for Girls- \$4090.00

Gifts & Supplies for Girls- \$29067.00

Gifts to other Ministries- \$17445.00

Advertising Expense- \$2217.00

Miscellaneous Expenses- \$709.00

Total Expenses- \$101191.00

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2011

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning JAN 1st, 2011, and ending Dec-31st, 2011

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SMALL VICTORIES NFP	D Employer identification number 37-1389677
	Number and street (or P O box, if mail is not delivered to street address) PO BOX 143	Room/suite
	City or town, state or country, and ZIP + 4 HIGHLAND IL 62249	E Telephone number (618) 654-5800
		F Group Exemption Number

G Accounting Method Cash Accrual Other (specify) ▶ _____

I Website: ▶ N/A

J Tax-exempt status (ck only one) — 501(c)(3) 501(c) () ◀(insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 99,259.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

1	Contributions, gifts, grants, and similar amounts received	1	99,259.
2	Program service revenue including government fees and contracts	2	0.
3	Membership dues and assessments	3	0.
4	Investment income	4	0.
5a	Gross amount from sale of assets other than inventory	5a	0.
b	Less: cost or other basis and sales expenses	5b	0.
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0.
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0.
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0.
c	Less: direct expenses from gaming and fundraising events	6c	0.
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0.
7a	Gross sales of inventory, less returns and allowances	7a	0.
b	Less: cost of goods sold	7b	0.
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0.
8	Other revenue (describe in Schedule O)	8	0.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	99,259.
10	Grants and similar amounts paid (list in Schedule O)	10	0.
11	Benefits paid to or for members	11	0.
12	Salaries, other compensation, and employee benefits	12	0.
13	Professional fees and other payments to independent contractors	13	0.
14	Occupancy, rent, utilities, and maintenance	14	0.
15	Printing, publications, postage, and shipping	15	0.
16	Other expenses (describe in Schedule O)	16	102,996.
17	Total expenses. Add lines 10 through 16	17	102,996.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3,737.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	4,198.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	461.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

69 **Exh. C-2** 4

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		X
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
37b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 0.		
39 Section 501(c)(7) organizations. Enter:		
39a Initiation fees and capital contributions included on line 9 0.		
39b Gross receipts, included on line 9, for public use of club facilities 0.		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
40b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		X
40c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.		
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed <u>Illinois</u>		

42a The organization's books are in care of DANIEL MICHAEL Telephone no (618) 654-5800
 Located at 812 13TH STREET HIGHLAND IL ZIP + 4 62249-0143

	Yes	No
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: _____		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
42c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: _____		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year **43**

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44c Did the organization receive any payments for indoor tanning services during the year?		X
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		X
45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
-----	--	---

b If 'Yes,' was the related organization a section 527 organization?

49b		X
-----	--	---

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

e Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

e Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: *Daniel Michael* Signature of officer Date 5/7/2012
 Type or print name and title: DANIEL MICHAEL Treasurer/Secretary

Paid Preparer Use Only: Print/Type preparer's name: BONNIE HALLER Preparer's signature: BONNIE HALLER Date: 05/03/12 Check if self-employed PTIN: P00149815
 Firm's name: HALLER'S TAX SERVICE Firm's address: 1515 BROADWAY HIGHLAND IL 62249 Phone no: (618) 654-8544

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization SMALL VICTORIES NFP	Employer identification number 37-1389677
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box .
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test – 2011. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33-1/3% support test – 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

BAA

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants')	68,960.	73,422.	104,505.	101,556.	99,259.	447,702.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0.	0.	0.	0.	0.	0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0.	0.	0.	0.	0.	0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0.	0.	0.	0.	0.	0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0.	0.	0.	0.	0.	0.
6 Total. Add lines 1 through 5	68,960.	73,422.	104,505.	101,556.	99,259.	447,702.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						447,702.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	68,960.	73,422.	104,505.	101,556.	99,259.	447,702.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5.	10.	4.	5.	5.	29.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	5.	10.	4.	5.	5.	29.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lns 9, 10c, 11, and 12)	68,965.	73,432.	104,509.	101,561.	99,264.	447,731.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	99.99 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	63.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	0.01 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	0.00 %

19a 33-1/3% support tests – 2011. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>	
b 33-1/3% support tests – 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>	

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

RENT	3,000.
SUPPLIES	1,850.
PHONE	666.
WATER	160.
GIFTS & SUPPLIES FOR GIRLS	33,401.
GIFTS TO OTHER MINISTRIES	15,033.
VEHICLE REPAIRS & LICENSE	2,551.
VEHICLE PAYMENTS	9,204.
OFFICE EXPENSE 8046	8,046.
GAS EXPENSE ULTRASOUND VAN	12,476.
FOOD GROCERIES RENT FOR GIRLS	5,929.
MISSION CONFERENCE & TRIPS	3,650.
INSURANCE EXPENSE	2,363.
ADVERTISING EXPENSE	3,415.
PRO LIFE DINNER EXPENSE	744.
MISCELLANEOUS EXPENSE	508.
Total	<u>102,996.</u>

Sally R. Wagenmaker <[REDACTED]>

Wed, May 15, 2013 at 10:36 AM

To: Emily Zender <[REDACTED]>

Hi Emily,

Attached are the 2011 and 2010 Form 990-EZ's for Small Victories. Nothing in these tax returns indicates that anything was amiss with the organization. Accordingly, I am at a loss to understand why the IRS would target Small Victories and ask such detailed questions about the governance, operations, and finances.

On its face, this IRS correspondence seems overreaching. The year-long further IRS investigation gives me additional pause, particularly since per your information the IRS never found anything wrong. Instead, the IRS apparently

5/15/13

Thomas More Society Mail - For your Review

picked on this pro-life organization through its extended questioning.

Sally Wagenmaker

Attorney at Law

Wagenmaker & Oberly, LLC

122 S. Michigan, Suite 1220

Chicago, IL 60603

Ph:

[REDACTED]

Fax:

[REDACTED]

[REDACTED]

www.wagenmakerlaw.com

Trusted Advisors to Nonprofits

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