

June 4, 2013

Testimony of Susan Martinek, Coalition for Life of Iowa, for Congress

Good morning! I am Susan Martinek, president of the Coalition for Life of Iowa, based in Cedar Rapids, Iowa.

Coalition for Life of Iowa (CFLI) is a grass-roots, low-budget public charity founded in 2004, to provide prayer, education, and related activities about the sanctity of life from conception to death. Throughout our history, we have organized and sponsored educational forums and engaged in peaceful prayer activities.

In 2008, we sought 501(c)(3) tax-exempt recognition from the IRS, by filing a complete IRS Form 1023 application including educational and religious materials. In mid-2009, the IRS's Cincinnati office contacted me and refused to grant approval until our group answered all its questions and agreed to surrender our First Amendment rights of assembly, free speech, and religious expression. In particular, the IRS wanted our assurances that we would not bother Planned Parenthood! Once we secured experienced legal counsel through the public interest law firm of the Thomas More Society, we were able to submit additional extensive information and explain to the IRS that our constitutional rights could not be so impaired. Within a week of our attorneys' submission, the Coalition for Life of Iowa obtained IRS approval – no more questions.

I speak today so that what happened to us – the IRS's demonstrated harassment, improper questions, and intolerance toward our message – may not happen to others.

The IRS's questions centered on our educational activities, potential political activities, our prayer groups, and signage. On April 27, 2009, IRS Agent Ms. Richards sent me a letter asking about our educational forums, whether we were trying to influence legislation or influence political campaigns. We had already answered "NO" on the IRS Form 1023 application. I responded May 14, answering all her questions fully.

In the subsequent weeks, IRS Agent Richards contacted me by telephone a few times, asking more questions about our activities. Some questions I asked her she was unable to answer and would put me on hold and check with her supervisor/supervisors.

In June of 2009, Ms. Richards told me verbally that we needed to send in a letter with the entire board's signatures stating that under penalty of perjury we would not picket/protest or organize groups to picket/protest outside of Planned Parenthood. Upon receiving such a letter, she indicated that the IRS would allow our application to go through.

That didn't make sense. Why would we – as volunteers in a charitable organization – be required to surrender our First Amendment rights as a condition of 501(c)(3) approval? Why was the IRS protecting Planned Parenthood (a multi-million dollar government-funded behemoth), against our small Iowa prayer group (operating on less than \$5000 a year in

revenues?) We had done nothing wrong. We had not indicated that we would do *anything* but peaceably assemble and hold up signs like “Stop abortion” and “Pray to end abortion.” No graphic images, no heckling, no disruption; just respectful behavior on public property. So we sent a follow-up letter to the IRS, respectfully requesting where in the Form 1023 or elsewhere it stated we could not protest at Planned Parenthood. The IRS never answered our question.

Instead, the IRS continued questioning us. On June 22, 2009, IRS Agent Richards sent us additional written requests, as follows: “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 the prayer meetings. Also, please provide the percentage of time your organization spends on prayer groups as compared with the other activities of the organization. Please explain in detail the signs that are being held up outside of Planned Parenthood and explain how they are considered educational.”

When we met at our next board meeting, we all were disappointed with the IRS’ request. We had worked so hard to get the application correct. We had a local attorney skilled with this process helping us. We understood that we could hold up signs with educational information about abortion and the sanctity of life, without the IRS questioning their validity. We never thought we would have to defend our prayer activities. As Christians we knew we needed to pray for a better solution to unplanned pregnancy than abortion, why not at the source? Personally, I wondered, who fights the IRS? What would the repercussions be? Would there even be a hope to win?

Since we focused on educational forums and not picketing or protesting, some board members were willing to sign the requested letter. But others refused to sign a statement that unfairly restricted first amendment rights. We had very little funds. One board member suggested we contact the Thomas More Society, a public interest law firm. They help “the little guy” with legal problems. They took our case, and found us an attorney that specializes in this area.

Fortunately with their help, and after we submitted a lengthy letter detailing the law and our constitutional rights, the IRS granted us tax-exempt status just one week after our Thomas More Society attorney sent in that letter to IRS Agent Richards.. No more mention was made of any IRS-required board statement about protesting and picketing outside of Planned Parenthood.

We were fortunate. But not all are. Our story has a happy ending. Donors can claim charitable tax deductions for their contributions. With their help, we can carry out our educational and religious activities to promote respect for human life, such as our March for Life and 40 Days for Life campaigns. We believe that these activities, along with other resources like local crisis pregnancy centers, have helped bring abortions down locally over 37% in just 3 years – literally saving lives.

But we had to fight the IRS and its extended content-based scrutiny to get our tax exemption approval. I can’t help but wonder, what other organizations have faced this opposition? Did they give up?

Like so many other 501(c)(3) charities in our wonderful country, Coalition for Life of Iowa seeks to save lives, help others, and improve our community. May our story of the IRS's overreaching spur reform of its practices, better treatment of our charitable institutions, and continued protection of our First Amendment freedoms. Thank you.

Susan Martinek
President of Coalition for Life of Iowa
susjmar@aol.com
319-366-1684

To be shared only upon request:

Vital Statistics of Iowa report the number of abortions performed on women living in Linn County, Iowa

(Region 10). In 2011, 202 surgical and 146 medical abortions yielded a total of 348 abortions. In 2008,

333 surgical and 223 medical abortions yielded a total of 556 abortions. $100\% - (348/556) = 37.41\%$ drop.

Data appears in Table 55, page 127 in 2008, and Table 56, page 135 in 2011:

http://www.idph.state.ia.us/apl/common/pdf/health_statistics/2008/vital_stats_2008.pdf

http://www.idph.state.ia.us/apl/common/pdf/health_statistics/2011/vital_stats_2011.pdf