



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

EXEMPT AND  
MENT ENTITIES  
DIVISION

Date: JUL 15 2002

[Redacted]

Contact Person:  
[Redacted]  
Identification Number:  
[Redacted]  
Contact Number:  
[Redacted]

Employer Identification Number: [Redacted]

Dear Applicant:

We have considered your application for recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). Based on the information submitted, we have concluded that you do not qualify for exemption under that section. The basis for our conclusion is set forth below.

You were incorporated in [Redacted] under the nonprofit corporation laws of the State of [Redacted]. You originally applied for and were recognized as exempt as an organization described in section 501(c)(4) of the Code. On [Redacted] by a Certificate of Amendment, you amended your Articles of Incorporation to state the following: "The corporation is organized exclusively for charitable, scientific, or education purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). Specifically, the corporation shall exist as a nonprofit, nonpartisan educational organization working to achieve the right of same-sex couples to marry legally in [Redacted] State."

In your exemption application you state that your mission is to achieve the legal right of civil marriage for same-sex couples in [Redacted] State. You further state that you originally used both public education and lobbying to fulfill your purpose, and that your Board has decided to focus efforts entirely on public education. You describe your activities as:

- 30% - The Outreach Committee, which provides speakers for organizations seeking information about the marriage issue, staffs information booths at Gay and Lesbian Pride and other community events, and works with local and national media to provide information on marriage for same-sex couples and analysis and comment on related issues. This committee used be known as the Speakers' Bureau;
- 20% - The Legal Committee, which provides a forum for discussion and research on legal issues regarding marriage for same-sex couples, as well as serving a quality control function for the legal aspects of the LMA message;

NO PROTEST RECEIVED  
Relates to Manager, 20 Determinations - Chaitner  
DATE: [Redacted]  
STRAINE [Redacted]

file

[REDACTED]

- 15% - The Website Committee, which works to maintain and expand the LMA website, including wedding announcements and web giving, in order to educate members of the general public about the marriage issue;
- 15% - The Religion Committee, which is working to develop a network of religious leaders who are supportive of marriage for same-sex couples and to educate and assist congregations;
- 15% - The Development Committee works to produce the infrastructure of good materials for soliciting donations to support the other initiatives mentioned above; and,
- 5% - The Legislative Delivery Committee, which will work to educate state legislators on the marriage issue through traditional means such as flyers, and nontraditional means such as coordinated wedding and anniversary announcements for gay and lesbian couples.

As a section 501(c)(4) organization, you specifically wanted to secure the right of same-sex couples to legal marriage, and you wanted to be able to engage in lobbying efforts. You stated that in [REDACTED] and [REDACTED] the [REDACTED] legislature actively considered bills that would ban recognition of marriages in [REDACTED] between same-sex couples lawfully entered into in other states. You participated in lobbying the legislature to vote against these bills, and you were successful in [REDACTED] and [REDACTED]. You further stated that in [REDACTED] when it became apparent that the bill was likely to pass, you raised funds from supporters and hired a lobbyist to help with your work in the legislature. You stated that the effort failed and you entered a period of relative inactivity.

You stated that the fight in the legislature and the media made it clear that the general public does not understand this issue or how it affects gay and lesbian couples. You also stated that you then decided to focus your energy and resources exclusively on public education and to apply for recognition of exemption under section 501(c)(3) of the Code.

You presented financial information for the years [REDACTED] through [REDACTED]. That information is reproduced below.

	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Total
Gifts, grants etc. (Line 1)	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Gross receipts etc. (Line 9)	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Other Expenses (Line 22)					
Newsletter	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Outreach	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Education	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Speakers' Bureau	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Media Education	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Lobbying	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Special Event	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Operations	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

Total	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Fundraising	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Contributions	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Salaries & Wages	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]

You provided your website address in your application. You also provided the following statement in your letter of [REDACTED]: "All of LMA's information is presented on its website, which may be viewed at [REDACTED]." We have downloaded the enclosed materials from your website. Under the heading "Our Mission," you state: "The mission of the Legal Marriage Alliance is to achieve the legal right of civil marriage for same sex couples in [REDACTED] State." Under "Our History," you state: "We issue press releases and in-depth articles and analyses on issues related to same-sex marriage. Our outreach is international as we strive to bring the most timely and accurate information to educators, clergy, politicians, media, legal professional, and couples. We do not rest in our drive to achieve the right of same-sex couples to marry in [REDACTED] State."

Under the heading "Quick Answers About Same-Sex Marriage," you state: "[REDACTED] ([REDACTED]) is a nonprofit organization educating the gay, lesbian, bisexual, and transgendered community and the general public on how to advance the civil right of same-sex couples to legal marriage." This statement, as well as the mission statement is repeated under the heading "Especially for the Media."

Under the heading "How Can You Help?," you state: "Visit this website often. Get your friends, relatives, families, and associates at work, church, and school to visit this website. Use the information here for your letters to the editors, letters to your senators and representatives, school reports, church sermons, and general conversation." At the bottom of this page is the statement "Don't forget to sign our Marriage Resolution." In the paragraph introducing the Marriage Resolution, you state: "If you live in [REDACTED] State, we will also add you to our mail and email lists. In this way you can become part of the action network to bring benefits and protections of civil marriage to ALL families."

Under the heading "Breaking News," the subheading "Let Wedding Bells Ring In [REDACTED]," you state: "Tell your senator and your representatives that you want your relationship recognized in [REDACTED] State with all the protections and benefits of full civil marriage. .... It's new! It's cool! It is effective! It sends a strong and personal message to lawmakers." By clicking on the words Click Here, the page "Send a message to [REDACTED]" pops up. The first line of that page states: "Tell your senator and representatives that you want your relationship recognized in [REDACTED] State with all the protections and benefits of full civil marriage." A facsimile of an invitation is on the page with the instructions to fill in the information, click on the appropriate button, and mail a check for \$ [REDACTED] to [REDACTED]. The instructions state: "We'll do the rest! We will send a lovely card individually addressed to each senator and representative in [REDACTED] and the governor." The text of the card in addition to the names of an apparent same-sex couple states: "We love each other and we want to have the protections and benefits of legal marriage."

[REDACTED]

In a telephone conversation with [REDACTED] on [REDACTED], with a follow-up letter, you were asked to supply speech notes or drafts, fliers, publications, and debriefings related to several events in which [REDACTED] participated. [REDACTED] also volunteered to send copies of the minutes of the Board meetings. You submitted several documents including the following:

1) [REDACTED] Letters to the Editor, Monday, [REDACTED]. A letter written by [REDACTED] of the [REDACTED] states that

But when the court "... finds no precedent for applying the marital concepts, either rights or protections, to same-sex relationships," and says that this "is for the Legislature to decide, not the courts," it ignores the fact that it was the courts, and not the Legislature, that extended these rights to opposite-sex couples in the first place. (referring to the Vasquez vs. Hawthorne case in which the Court of Appeals ruled that Vasquez has no inheritance rights to his partner's estate.)

This decision creates an untenable situation for gay couples. First, we are denied the right to marry our chosen life partners. Then we are denied the protections given to opposite-sex couples who have the option of marrying but decide to live outside of civil marriage statutes. Basically, if you are heterosexual, you win both ways; if you are gay you lose both ways. This is equality under the law?

2) **MARRIAGE EXPLORATORY COMMITTEE** [REDACTED]  
[REDACTED] the [REDACTED] and the [REDACTED] - REPORT

Among the statements made in this report are the following:

- a) As a result, MEC is now ready to make recommendations based on its work about how to proceed toward our common goal of achieving the freedom to marry in Washington state.
- b) If a broad-based coalition were formed to implement this strategy, would you be supportive, neutral, or actively opposed? What resources would you be willing to contribute to a campaign? What steps would you take to prevent this effort from being successful?
- c) As developed more fully below, despite the concerns, there was general support for taking steps that would create a climate in which serious marriage effort could be successful. The concerns of the respondents included
  - An inevitable backlash with the potential not only to undo any court progress on marriage, but also to unseat allies in the legislature and ultimately impede or reverse progress on a host of other related and unrelated progressive causes.
  - The lack of a sufficiently powerful statewide political and lobbying organization to lay the groundwork for an effort of this magnitude and counter the anticipated backlash.

[REDACTED]

d) The group offered a number of suggestions about how best to proceed, including the following:

- To be successful, this effort must include building a more effective statewide organization with political savvy, an associated PAC with influence with a working majority in the legislature, effective connections to straight ally organizations, and the money and human resources to do polling and large-scale political and educational work.
- Several people suggested rhetorical points about the effort, including avoidance of the word "campaign" (which has negative associations with previous losses in the initiative process); emphasizing that the state is currently discriminating against gay and lesbian people in not recognizing our marriages; and focusing on the difference between civil and religious marriage.

e) Conclusions and recommendations for action:

- Test-case litigation should not be part of the strategy to win recognition of the marriages of same-sex couples in the state of Washington in the near term.
- Education on a scale that would create sufficient momentum to sustain a court victory for equal marriage rights will require not only several years of sustained effort, but also building a more effective statewide political and lobbying organization. Because financial and human resources are scarce, this educational effort must be strategically and thoughtfully planned for maximum effect.

3) Cover Letter, dated [REDACTED] and Announcement for the **RELIGIOUS COALITION FOR THE FREEDOM TO MARRY** to take place [REDACTED]  
A project of the [REDACTED]

The announcement states in part "Join us in creating a network of religious leaders who support legalizing Same-Sex Marriages."

4) [REDACTED] Minutes of Annual Meeting of the Board of Directors

[REDACTED] Adoption of the Vision and Mission Statements (attached to the minutes as Exhibit G).

- The Vision Statement concludes: As a fundamental matter of social justice, an affirmation of human and civil rights, and the measure of full equality under the constitution and laws of the United States, we insist that same-sex couples must be granted the right to marry legally.
- The Mission Statement is the same as previously noted.
- Under Development of Workplan: the work of the Legislative Delivery Committee is as previously noted.

5) [REDACTED] Minutes of Regular Meeting of the Board of Directors

a) Several meetings discuss the Wedding Bells project also previously noted. At the [REDACTED] meeting, the Board approved expenditures of up to [REDACTED] to establish the program. During the [REDACTED] meeting the Board discussed

[REDACTED]

the possibility of sending these announcements to the Supreme Court justices as well.

- b) A number of meetings discuss the possibility of litigation either alone or through partnering with other organizations.
- c) Discussion in meetings includes reference to the marriage effort.

6) [REDACTED] MARRIAGE PRESENTATION  
OUTLINE:

- a) What is [REDACTED]? Under this heading is the statement, "[W]e insist that same-sex couples must be granted the right to marry legally."
- b) What is civil marriage and why is it important? Under this heading, is the statement "Civil marriage is a relationship status granted by the government to two people, which creates a web of rights, responsibilities, and obligations between those people and among each of them and the rest of the world." And, "The government currently discriminates against gay and lesbian people by refusing to recognize our relationships, denying us access to the range of benefits that are available only through marriage, and forcing those who are financially able to spend large sums of money to create a web of contracts that achieves a similar effect."
- c) What can you do to help? Under this heading, people are asked to sign the Marriage Resolution, also noted previously.

Your website provides a copy of the "Laws of [REDACTED] State pertaining to marriage." Under [REDACTED], the laws state: "Marriage is a civil contract between a male and female who have each attained the age of eighteen years, and who are otherwise capable." [REDACTED] states: "Marriage in the following cases are prohibited: . . . (c) When the parties are persons other than a male and a female." And, "A marriage between two persons is recognized as valid in another jurisdiction is valid in this state only if the marriage is not prohibited or made unlawful under subsection . . . (1)(c) of this section."

Your website also provided a copy of the "[REDACTED]": New Section. Sec. 1. states: (1) In P.L. 104-199; Stat. 219, the Defense of Marriage Act, Congress granted authority to the individual states to either grant or deny recognition of same-sex marriages recognized as valid in another state. The Defense of Marriage Act defines marriage for purposes of federal law as a legal union between one man and one woman as husband and wife and provides that a state shall not be required to give effect to any public act or judicial proceeding of any other state respecting marriage between persons of the same sex if the state has determined that it will not recognize same-sex marriages.

New Section. Sec. 2. states: (1) It is a compelling interest of the state of [REDACTED] to reaffirm its historical commitment to the institution of marriage as a union between a man and a woman as husband and wife to protect that institution. (2) The court in *Singer v. Hara*, 11 Wn. App. 247 (1974) held that the [REDACTED] state marriage statute does not allow marriage between persons of the same sex. It is the intent of the legislature by this act to codify the *Singer* opinion and to fully exercise the authority granted the individual states by Congress, in P.L. 104-199; 110 Stat. 219, and the Defense of Marriage Act, to establish public policy against

same-sex marriage in statutory law that clearly and definitely declares same-sex marriages will not be recognized in [REDACTED], even if they are made legal in other states.

[REDACTED] and [REDACTED] are each amended to read as follows:

- (1) Marriage is a civil contract which may be entered into by persons of between a male and a female who have each attained the age of eighteen years, and who are otherwise capable: PROVIDED, That
- (2) Every marriage entered into in which either party shall not have the husband or the wife has not attained the age of seventeen years shall be void except where this section has been waived by a superior court judge of the county in which one of the parties resides on a showing of necessity.

[REDACTED] and [REDACTED] are each amended to read as follows:

- (1) Marriages in the following cases are prohibited: . . . or (c) When the parties are persons other than a male and female. . . .
- (3) A marriage between two persons that is recognized as valid in another jurisdiction is valid in this state only if the marriage is not prohibited or made unlawful under subsection . . . (1)(c) of this section.

Passed the House [REDACTED]  
 Passed the Senate [REDACTED]  
 Vetoes by the Governor [REDACTED]  
 Filed in Office of Secretary of State [REDACTED]  
 Veto override [REDACTED]

Section 501(c)(3) of the Code provides, in part, for the exemption from federal income tax of organizations which are organized and operated exclusively for charitable or educational purposes, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in subsection (h)).

Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations provides that in order to be exempt as an organization described in section 501(c)(3) of the Code, an organization must be both organized and operated exclusively for one or more of the purposes specified in such section.

Section 1.501(c)(3)-1(b)(3) of the regulations provides that an organization is not organized exclusively for one or more exempt purposes if its articles expressly empower it i) to devote more than an insubstantial part of its activities to influence legislation by propaganda or otherwise; or ii) directly or indirectly to participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of or in opposition to any candidate for public office; or, iii) to have objectives and to engage in activities which characterize it as an "action" organization.

Section 1.501(c)(3)-1(c)(1) of the regulations provides that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3) of the Code. An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(c)(3)(i) of the regulations provides that an organization is not operated exclusively for one or more exempt purposes if it is an "action" organization as defined in subdivisions (ii), (iii), or (iv) of this subparagraph.

Section 1.501(c)(3)-1(c)(3)(ii) of the regulations defines an organization as an action organization if a substantial part of its activities is attempting to influence legislation by propaganda or otherwise. For this purpose an organization will be regarded as attempting to influence legislation if the organization: a) contacts, or urges the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation; or b) advocates the adoption or rejection of legislation.

Section 1.501(c)(3)-1(c)(3)(iv) of the regulations provides that an organization is an "action organization" if it has the following two characteristics; (a) its main or primary objective or objectives (as distinguished from its incidental or secondary objectives) may be attained only by legislation or a defeat of legislation; and (b) it advocates, or campaigns for, the attainment of such main or primary objective or objectives as distinguished from engaging in nonpartisan analysis, study, or research and making the results thereof available to the public. In determining whether an organization has such characteristics, all the surrounding facts and circumstances, including the articles and all activities of the organization are to be considered.

In Rev. Rul. 62-71, 1962-1 C.B. 85, the Service denied exemption under section 501(c)(3) of the Code to an organization that, as its primary objective, advocated the adoption of a doctrine or theory which could become effective only by the enactment of legislation. Although the organization was an action organization under section 1.501(c)(3)-1(c)(3)(iv) of the regulations, it qualified under section 501(c)(4).

In Rev. Rul. 64-195, 1964-2 C.B. 138, an organization was determined to be exempt under section 501(c)(3) of the Code when it embarked upon a program of study, research and assembly of material necessary to make an evaluation of legislation that would amend the constitution of a particular state to improve and expedite the administration of justice in that state. That organization's activity was limited to study, research, and assembly of materials and the presentation of an objective analysis to those interested in court reform and to the general public. The organization did not expend any of its funds or participate in any way in the presentation of suggested bills to the State legislature. It did not expend its funds in any campaign necessary to persuade the people to vote for the constitutional amendment.

In Rev. Rul. 68-656, 1968-2 C.B. 216, the Service granted exemption under section 501(c)(4) of the Code to an organization that educated the public on a practice that was not legal and sought changes in the law to specifically legalize such activity. The Service reasoned that although the organization was an action organization under section 1.501(c)(3)-1(c)(3)(iv) of the regulations, it qualified under section 501(c)(4), because it was organized and operated to inform the public by educational methods on a subject of public interest and concern.

In Rev. Rul. 70-79, 1970-1 C.B. 127, an organization created to assist local governments of a metropolitan region by studying and recommending regional policies directed at the solution



[REDACTED]

of mutual problems was determined to be exempt under section 501(c)(3) of the Code. Although some of the plans and policies formulated by the organization can only be carried out through legislative enactments, the organization did not direct its efforts or expend funds in making any legislative recommendations, preparing prospective legislation, or contacting legislators for the purpose of influencing legislation.

Fund for the Study of Economic Growth and Tax Reform v. IRS, 161 F.3d 755 (D.C. Cir. 1998), involved the National Commission for the Study of Economic Growth and Tax Reform, an all-Republican commission appointed by Congressional leaders Bob Dole and Newt Gingrich and chaired by Jack Kemp. The Commission was established to make recommendations on reforming the tax code and held hearings around the country. Its publications and Final Report focused on reforming the present tax system into a flat tax and how to achieve such a goal. The Commission did not consider alternatives to a complete revamping of the current tax system. The Fund was established to fund the Commission, and thus the Commission's activities were attributable to the Fund. The court held that the Fund was an action organization described in section 1.501(c)(3)-1(c)(3)(iv) of the regulations, whose primary objectives were attainable only by legislation and that advocated the attainment of its objectives as opposed to engaging in nonpartisan analysis, study, or research. The Fund conceded that its policies were attainable only by legislation, and the court found that Fund did not engage in nonpartisan analysis, but assumed its conclusion (that a flat tax is preferable to the current system) at the outset and sought to sell it to Congress and the public.

In Christian Echoes National Ministry, Inc. v. U.S., 470 F.2d 849 (10th Cir. 1972); cert. denied, 414 U.S. 864 (1973), the organization argued that attempts to influence legislation would occur only if legislation were actually pending. The Ministry published articles and produced radio and television broadcasts that urged recipients to become involved in politics and to write to their representatives in Congress to urge that they support prayer in public schools and oppose foreign aid. The Tenth Circuit concluded that the organization was engaged in attempting to influence legislation, even if legislation was not pending.

In Seasonings v. Commissioner, 277 F.2d 907 (8th Cir. 1955) the court held that attempts to influence legislation that constituted 5% of total activities were not substantial.

In Roberts Dairy Co. v. Commissioner, 195 F.2d 948 (8th Cir. 1952) cert. denied, 344 U.S. 865 (1952), the organization stated in its Articles of Incorporation that its purpose was to conduct educational, scientific and research activities relative to disparities in federal and state tax situations and other laws and regulations affecting business. The organization would disseminate such information to civic organizations and representatives of businesses affected thereby, to the public, and to federal and state governments. In one bulletin issued by the organization, the organization stated that its purpose would be furnishing factual information on tax matters to individuals who are called upon to testify before committees and other agencies. Examination of the bulletin issued by the organization prior to amendment showed the tax advantages of one type of organization, a cooperative. The organization amended its charter to permit urging the elimination of the tax disparities. The court determined that the activities of the organization prior to amendment were no different than after. The court stated that the organization "operated from its inception for carrying on propaganda, the ultimate objective being a revision in the tax structure."

[REDACTED]

In Haswell v. United States, 500 F.2d 1133 (Ct. Cl. 1974), cert. denied, 419 U.S. 1107 (1975), the court discussed the meaning of "nonpartisan analysis" under section 1.501(c)(3)-1(c)(3)(iv) of the regulations. At issue was the National Association of Railroad Passengers, an organization formed by an individual concerned by the discontinuance of passenger trains. The organization advocated the preservation of passenger service. The court noted by analogy the definition under section 4945(e) of the Code and regulations thereunder which make clear that projects designed to present information merely of one side of a legislative controversy, or that fail to report available information that would tend to dispute conclusions that are advocated, are partisan, and stated that nonpartisan analysis, study, or research requires a fair exposition of both sides of an issue. The court also noted that the term "nonpartisan" relates to issues rather than organized political parties. The court concluded that the organization's materials were partisan and prepared in a manner that would present most forcefully its position rather than being full and fair objective expositions that would enable the audience to reach an independent conclusion. The court also cited percentage figures in support of its determination that an organization's lobbying activities were substantial. In this case, the lobbying activities ranged from 16.6% - 20.5% of total expenditures during the four years at issue.

Bowman v. Commissioner, T.C.M. 1976-206, held that several organizations were disqualified for tax exemption under section 501(c)(3) of the Code as action organizations described in section 1.501(c)(3)-1(c)(3)(iv) of the regulations, and thus a donor to the organizations was not entitled to a deduction under section 170. Each organization was a forum for the expression of dissent to American policies in Vietnam with the primary objective to cease hostilities. The court stated that it was immaterial that the organizations acted out of a sincere desire to promote policies they believed to be for the benefit of all citizens.

In accordance with section 1.501(c)(3)-1(a)(1) of the regulations, an organization that seeks to be exempt as an organization described in section 501(c)(3) of the Code, must be both organized and operated exclusively for one or more exempt purposes listed in section 501(c)(3). With respect to the "organizational test," an organization's articles cannot empower it to engage in substantial lobbying activities, or to have objectives and to engage in activities which characterize it as an "action" organization. See section 1.501(c)(3)-1(b)(3). With respect to the "operational test," an organization must engage primarily in activities that accomplish one or more exempt purposes under section 501(c)(3), and only an insubstantial part of its activities cannot be in furtherance of an exempt purpose under section 501(c)(3). See section 1.501(c)(3)-1(c)(1) and Better Business Bureau, *supra*.

Here, the information submitted indicates that like the organizations discussed in Rev. Ruls. 62-71 and 68-656, your primary objective as stated in your Articles of Amendment and under "Our Mission" on your website is to advocate a change in the law attainable only by the enactment of legislation. Similar to the organization discussed in Rev. Rul. 68-656, you seek to inform the public on a practice that is not legal and seek a change in the law to specifically legalize such activity. While you do assemble materials garnered through study and research and post them on your website, unlike the organization in Rev. Rul. 64-195 you advocate the attainment of your objective (legalization of same-sex marriage). Like the organizations in Haswell and Fund for the Study of Economic Growth and Tax Reform, *supra*, you are an action

[REDACTED]

organization described in section 1.501(c)(3)-1(c)(3)(iv) of the regulations, whose primary objectives are attainable only by legislation and which advocates the attainment of its objectives as opposed to engaging in nonpartisan analysis, study, or research.

Under the heading "How Can You Help?" on your website, you encourage "friends, relatives, families, and associates . . . to visit this website. Use the information here for your letters to the editors, letters to your senators and representatives, school reports, church sermons, and general conversation." Under the heading "Breaking News" on your website, you offer for a \$ [REDACTED] fee, through "Let Wedding Bells Ring in [REDACTED]" a card, which you will send individually to each senator and representative in [REDACTED] and the governor. The Board discussed the possibility of sending these announcements to the Supreme Court justices during the [REDACTED] meeting. You specifically authorized up to \$ [REDACTED] for development of this portion of the website on [REDACTED]. On [REDACTED], you reported a balance of \$ [REDACTED]. For the year [REDACTED] you reported \$ [REDACTED] for Outreach; you reported nothing for the remainder of Activities you identified.

Unlike the organization discussed in Rev. Rul. 70-79, which formulated plans and policies, some of which could only be carried out by legislative enactment, but did not expend funds to contact legislators, you do expend funds through the Wedding Bells effort to contact legislators for the purpose of influencing legislation. Like Christian Echoes National Ministry, Inc., *supra*, you urge the general public, through your website and other methods of contact to support civil marriage for same-sex couples.

As is the case of Roberts Dairy Co., *supra*, your Amended Articles of Incorporation state that you are an educational organization. Also like Roberts Dairy, your charter permits you to work for the revision of state statutes, in your case, for the legalization of same-sex marriages. You also stated in your application that you were originally incorporated in [REDACTED] as a 501(c)(4) organization specifically to secure the right of same-sex couples to legal marriage. It is apparent that your activities after amendment are substantially the same as they were before.

You state that you anticipate that 5% of your activities will be devoted to the Legislative Delivery Committee, which will work to educate state legislators on the marriage issues. Under the holding in Seasongood, *supra*, this was considered not substantial. In Haswell, *supra*, 16.6% - 20.5% was considered substantial. However, the material in your application indicates that the focus, amount of time, effort and expenditures toward influencing legislators exceeds 5%.

Similar to Bowman, *supra*, you resemble that organization as a forum for the expression of dissent to the marriage laws of the State of [REDACTED]. In that case, the court stated that it was immaterial that the organizations acted out of a sincere desire to promote policies they believed to be for the benefit of all citizens.

Based on all the available information, we conclude that you are neither organized nor operated exclusively for exempt purposes under section 501(c)(3) of the Code. More than an insubstantial part of your activities consist of attempting to influence legislation and, thus, you are an "action" organization within the meaning of section 1.501(c)(3)-1(c)(3)(ii) of the regulations. You are also an "action" organization within the meaning of section

[REDACTED]

1.501(c)(3)-1(c)(3)(iv), because your main objective may be attained only by legislation or the defeat of legislation and you advocate or campaign for the attainment of such main objective. Accordingly, you do not qualify for exemption as an organization described in section 501(c)(3). This ruling does not affect your exemption under section 501(c)(4).

Contributions to you are not deductible under section 170 of the Code.

You have the right to protest this ruling if you believe it is incorrect. To protest, you should submit a statement of your views to this office, with a full explanation of your reasoning. This statement, signed by one of your officers, must be submitted within 30 days from the date of this letter. You also have a right to a conference in this office after your statement is submitted. You must request the conference, if you want one, when you file your protest statement. If you are to be represented by someone who is not one of your officers, that person will need to file a proper power of attorney and otherwise qualify under our Conference and Practices Requirements.

If you do not protest this ruling in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Code provides, in part, that a declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

If we do not hear from you within 30 days, this ruling will become final and a copy will be forwarded to the Ohio Tax Exempt and Government Entities (TE/GE) office. Thereafter, any questions about your federal income tax status should be directed to that office, either by calling 877-829-5500 (a toll free number) or sending correspondence to: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201. The appropriate State Officials will be notified of this action in accordance with Code section 6104(c).

When sending additional letters to us with respect to this case, you will expedite their receipt by using the following address:

Internal Revenue Service  
attn: [REDACTED]  
T:EO:RAT:2  
1111 Constitution Ave, N.W.  
Washington, D.C. 20224

[REDACTED]

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

Sincerely,

Joseph Chasin  
Acting Manager  
Exempt Organizations  
Technical Group 2

Enclosure:

[REDACTED] material (60 pages)

[REDACTED]