

Part IV - Narrative

Peace Center was formed for exclusively charitable and educational purposes. Specifically, the Peace Center educates the general public about peace, alternatives to militarism, and non-violent conflict resolution through regular program meetings, a book club, movies, dramatic presentations and a variety of other means.

Speakers at PC Program Meetings have included (insert names of recent speakers and a word or two about each topic).

PC sponsors a Peace Book Club. Interested members of the general public gather, usually twice a month, to discuss peace-related books, one chapter at a time. Recent books have been (insert names of recent books discussed by the book club).

In early 2006, PC offered G.I. Rights Hotline Counselor training and recruited local volunteers in order to set up a regular call center in our city. Several 501(c)(3) organizations across the United States participate in The G.I. Rights Hotline, a national 800 number staffed by trained volunteer counselors. Counselors provide information to callers about conscientious objector status, military discharges, resolving AWOL/UA status, filing grievances, and other issues faced by military personnel. Callers are not charged for this assistance.

Other educational events have included an Open House, movies (insert names of movies), slide presentations (insert names of slide presentations), and (insert brief description of other events). All have been free and open to the public.

Off-site educational events have included informational booths at local events (insert names of local events), a display of children's books about peace at the local public library, peace vigils and marches, and an on-going program which addresses the concerns of parents and other community members about military recruitment in high schools.

We have attached copies of the PC calendar of events for March, April and May of 2006.

Peace Center maintains a small lending library of books about peace and related issues, sends out articles of interest to people who have subscribed to an email list, and has a website at (insert url of website). The website features contact information, announcements about upcoming PC and other local peace-related events,

guidance for volunteers and donors, and links to other peace-related websites. There is no advertising on the website.

Peace Center is run entirely by volunteers. PC's office and meeting space, located at (insert address of peace center), is open to the public on (insert days and hours). The space itself is leased from (insert name of landlord) an unrelated nonprofit organization.

Section 501(c)(3) of the Internal Revenue Code provides tax exemption for organizations organized and operated exclusively for charitable and/or educational purposes.

Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the advancement of education.

Section 1.501(c)(3)-1(d)(3)(i)(a) of the regulations states that the term educational, as used in IRC 501(c)(3), relates to the instruction or training of the individual for the purpose of improving or developing his capabilities or the instruction of the public on subjects useful to the individual and beneficial to the community.

Example 2 in Section 1.501(c)(3)-1(d)(3)(ii) of the regulations, makes it clear that "An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs," is educational.

By offering educational events as well as a book club, movies, dramatic presentations, an email list, website and lending library, Peace Center is educating the public on subjects useful to the individual and beneficial to the community.

According to Section 1.501(c)(3)-1(d)(2) of the regulations, even a controversial organization can qualify under section 501(c)(3):

...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)...

In Revenue Procedure 86-43, 1986-2 C.B. 729, the IRS recognized that advocacy of unpopular or less accepted viewpoints may be educational, and reaffirmed that it is "the policy of the Service to

maintain a position of disinterested neutrality with respect to the beliefs advocated by an organization."

Revenue Procedure 86-43 went on to describe several advocacy techniques that may indicate that an organization is not educational...

- ♦ The presentation of viewpoints unsupported by facts.
- ♦ The presentation of viewpoints supported by distorted facts.
- ♦ Substantial use of inflammatory and disparaging terms.
- ♦ Conclusions based on strong emotional feelings rather than objective evaluations.
- ♦ Presentations not aimed at developing an understanding on the part of the intended audience.
- ♦ Presentations that do not consider the background or training of the audience.

...Peace Center does not use these questionable techniques in its educational presentations.

Section 1.501(c)(3)-1(d)(2) of the regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the defense of human and civil rights secured by law.

In Revenue Ruling 75-285, 1975-2 C.B. 203, the IRS approved 501(c)(3) status for an organization that educated workers as to their rights under Federal and state law and counseled workers as to their right to file complaints pursuant to those laws.

By educating members of the military about their legal rights, Peace Center is instructing the public on subjects useful to the individual and beneficial to the community, and defending civil rights secured by law.

Peace Center is distinguishable from the organization described in Revenue Ruling 75-384, 1975-2 C.B. 204. PC does not plan, sponsor or otherwise encourage violations of local ordinances, breaches of public order or illegal activities.