From:	Chris Kramer
To:	Preston Christie A
Subject:	Federal Register | Proposed Collection; Comment Request for Form 990 and Related Schedules
Date:	Sunday, September 13, 2015 9:54:55 PM

Ma'am:

I am sending this email to provide my input in response to the formal request for comment on the 990 filing requirement for certain non-profits by the IRS and Treasury Department (https://www.federalregister.gov/articles/2015/07/14/2015-17312/proposed-collection-comment-request-for-form-990-and-related-schedules#addresses).

I wish to open by stating that the preferential treatment of theistically-based non-profits must end. Whether the organization truly does operate as a non-profit with positive goals and accomplishments, or uses the cloak of theism to massively enrich a select few, the rules need to be the same for all parties. There is no reasonable justification for the select and preferential treatment of a select group of organizations over others; there are numerous court decisions which reinforce this Constitutional issue. Any federal agency allowing preferential treatment of one organization or group of organizations over another is clearly in violation of the Establishment Clause of the First Amendment. The Supreme Court's recent decisions make this policy ever more relevant to this specific issue.

From a strictly financial perspective, it is clear that unequal protections such as these inevitably lead to fraud and abuse. By turning a blind eye to this through a policy of differential treatment, the IRS and Treasury are essentially colluding with those who seek to avoid the oversight the rest of us undergo, and are institutionalizing tax evasion. The billions of dollars currently not collected are significantly hampering our economy. This must end now.

Regarding the simplification of the data to be submitted, I have a few general suggestions.

One is to make all nonprofits, regardless of their theistic, nontheistic or other characterization, completely equal in regulatory requirements and oversight.

Another is to ask what the minimum necessary requirements are for submissions to IRS/Treasury that would satisfy what those entities need - get a basic listing of needed information and make forms to record this. This needs to be done from the perspective of assuming that the nonprofits will be seeking every loophole and weasel word way out of reporting the data that is needed to appropriately assess the organization. So the basic requirements must be primary - if it's not important, don't ask for it.

Another is to require that these minimum necessary requirements can be proven incontrovertibly, and that they can be cross-checked against other existing records or data in the Government.

The problem is that these organizations have been allowed to operate unconstitutionally and in a nonregulated status for so long that many have likely gone extremely far into inappropriate areas where a different type of nonprofit would be subject to significant legal repercussions. This must end.

Please contact me at this email address if you have any questions, and thank you for taking the time to read this correspondence. I trust it will lead to a Constitutionally and streamlined way ahead.

VR
Chris Kramer