From:	Carla Burris
To:	Preston Christie A
Subject:	Form 990 - Equal requirements for all organizations
Date:	Sunday, September 13, 2015 7:36:35 PM

Dear Ms. Preston,

The IRS must update its policies to require both secular and religious non-profits to the same financial disclosure requirement for the following reasons:

1) Having different standards for secular and religious groups is discriminatory and unfair to the non-profits and to all taxpayers.
2) Form 990 offers a snapshot view of the non-profit's fiscal responsibility. This accountability is just as important for religious groups as it is for secular groups.
3) Tax fraud prevention is a key function of the IRS. Without Form 990 or similar disclosures, the IRS is powerless to find and stop fraud.

When I am selecting organizations to which I will donate, I'm careful to investigate them so I know that my money is being well-spent. Much of the information I use comes directly or indirectly from the annual Form 990 each non-profit files. Using Form 990, I can quickly and easily tell what proportion of income goes to programs vs. administration fees, how much the board/staff is paid, and how much the organization spends vs. saves. In short, the Form 990 is a wonderful peek into the health and responsibility of the organization.

However, there's absolutely no way for me to evaluate the health and responsibility of a religious organization. Is the pastor taking a minimal salary so most donations can go to supporting the congregation and community or is he funding his private jet and vacation condo instead? Is the church board saving enough money to stay solvent for the next years? Sometimes these questions can be answered by financial statements voluntarily released by the religious groups, but the quality and completeness of these statements are extremely variable.

In the same way that I'm careful to evaluate the groups that will get my money, my government should be just as diligent at evaluating the groups that are privileged to get tax breaks. How is this possible if religious groups are completely exempt from filing Form 990?

Arguments are often made that religious organizations should get a special exemption from normal requirements because of Constitutional protections of religious freedom. There is absolutely no basis to these arguments. Even in the extreme case where fraud or gross fiduciary negligence was uncovered that led to the loss of a religious group's tax exemption, that would in no way prevent the congregation from practicing their faith. Would they have to find other funding? Perhaps. But that has zero impact on their freedom to pursue their religion.

Other arguments are made that filing paperwork is too hard or time-consuming or detracts from the church's 'mission'. Many people dislike paperwork or find it difficult. Doing paperwork often does take time that could be spent on the group's core goals. But these facts are just as true of secular groups as they are of religious groups. Giving religious groups a free pass on filing requirements such as Form 990 leaves secular non-profits unfairly burdened and sends the message that religious groups are less intelligent, less responsible, and less capable than secular groups.

The argument that a 1000-member congregation is less capable of filing required forms than a secular charity run by 3 people from a kitchen table is laughable.

In summary, Form 990 is incredibly useful (for the public and the IRS) and is vital to the IRS's ability to properly administer charitable tax exemptions. The utility of the form is well worth any burden it may place on non-profits. The same standards must apply to secular and religious groups -- giving religious non-profits a free pass is grossly unfair to us all.

Thank you,

Dr. Carla Burris
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