From:	Philip Kizer
To:	Preston Christie A
Subject:	Regarding the Comment Request for Form 990 and Related Schedules
Date:	Saturday, September 12, 2015 11:43:17 AM

As an individual that has been involved in multiple non-profit organizations [501(c)(3)] that must disclose a variety of financial information via the Form 990 (the ones I have been involved with have all been small enough that the Form 990-EZ was sufficient), I see the Form 990 as a good tool to report and evaluate those organizations that are receiving monies from the public.

In particular, the form helps the organizations ensure their books are kept up-to-date and correct. Additionally, since any organizations filing the 990 (either form) are making a claim of public benefit sufficient to warrant the non-profit status and benefits, the information provided on the 990 form is a perfect way to publicly demonstrate how well they make use of those monies to benefit their target audience or cause.

As such, as one of the American tax-payers interested in both helping people and causes via non-profits and in being better informed about which non-profits make better use of time and money given to them it is in my own best interest to be able to evaluate any and all non-profits prior to providing them any of my own support, be that time or money.

Therefore, I strongly hold that there should be no exemptions for non-profit organizations from filing at least the minimal Form 990-EZ:

• All non-profit organizations should be treated equally, including those that espouse a religious position. To exempt any organization gives them a privilege not held by other Americans and organizations. Currently the IRS singles out churches for privileged treatment by exempting them from the disclosure requirements all other 501(c)(3) organizations must comply with, or lose their exemption. Taxpayers, who are subsidizing tax-exempt groups, have a right to know what entities are exempt from taxation and to review general financial disclosures. The privilege of not being taxed must come with some measures of accountability.

• Please make churches conform to the same IRS requirements as all other 501(c)(3) groups. At a minimum the IRS should require any organizations that claim to be religious organizations to file an annual notice with the IRS that they are claiming tax exemption, though I would prefer a requirement of at least filing the 990-EZ rather than a mere notice of exemption.

With no requirement for even minimal reporting to prove they are acting in the public benefit they claim, there can be no assurance they are truly acting as either a non-profit or as a public benefactor. Worse, because all of the monies that pass through can be hidden, how can the IRS not be sure those with bad or even criminal intent are not making a false claim with the intent to hide illegal transactions?

Please require all non-profit organizations adhere to the same rules and none are privileged above any other. Remove exceptions to filing the 990 or 990-EZ and make it so that all non-profit organizations, even religious non-profit organizations, are required to file the same forms

so the public can know of their public good.

Thank you,
Philip Kizer