From: snoto@lycos.com
To: Preston Christie A
Subject: Form 990 comments
Date: Saturday, September 12, 2015 10:34:21 AM

To whom it may concern,

I am writing in response to the request for comment on the 990 filing requirement for certain non-profits by the Internal Revenue Service and the Treasury Department. The IRS is given the responsibility of enforcing the tax laws of this country and relies heavily on information provided in the annual form 990. I feel the IRS would provide the best protection of the public by limiting exemptions to form 990 filing requirement. While the IRS places this burden on educational and charitable non-profit organizations, churches are exempt from reporting requirements - and are actually not even being required to claim this exemption. This lack of oversight and accountability not only discriminates against non-church non-profits, but encourages precisely the kind of scams and crime that the IRS seeks to stop and prevent. Where public subsidy goes, public accountability should follow. Tax exemption is a privilege and an enormous benefit, subsidized by the public. Any group that seeks and maintains tax-exemption should not only be required to account to the public for this subsidy, but should be delighted to fill out such a form. It seems that the IRS has given little attention to entities that proclaim they are churches and do not file Form 990, but are not actually churches and because of lacking accountability measures, the public has no means to verify what organizations would even claim church status.

I believe tax exemption is a privilege, not a right. The IRS requirements (form 990) can be attached to that privilege without violating the Constitution. The burden placed on churches by requiring the filing of a Form 990 or at very least a notice of claimed exemption is both minimal and justified. The IRS must not continue to discriminate against secular non-profits. A more complete examination of the 990 return should require the IRS to start treating all non-profits the same.

Sincerely,

Joe Noto