

From: [Love Bug](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Tax exempt churches
Date: Wednesday, September 11, 2024 5:14:35 PM

I suggest taxing the churches to pay for universal healthcare.
Josie Eppinette
Sent from my iPhone

From: [jason MARCUS](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Comments on Tax-Exempt Organization Forms
Date: Wednesday, September 11, 2024 6:33:12 PM

From my understanding The Heritage Foundation is a tax exempt organization, however they should be taxed because they are an organization actively pursuing political goals.

Thank you

Sent from my Verizon, Samsung Galaxy smartphone

From: [Kierstyn Godenzi-Stanard](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Wednesday, September 11, 2024 6:41:56 PM

In regards to Tax Exempt Organizations,

Tax-exempt organizations, including many nonprofits and charities, play a significant role in society by addressing various social, cultural, and community needs. However, there are valid concerns and criticisms regarding their tax-exempt status:

1. **Lack of Accountability:** Some tax-exempt organizations may lack transparency in their financial operations. This can lead to inefficiencies or misuse of funds, which undermines the trust and benefits associated with their tax-exempt status.
2. **Potential for Mission Creep:** Organizations might start with a clear charitable mission but gradually shift focus to activities that are less aligned with their original purpose. This can dilute their impact and raise questions about their eligibility for tax exemption.
3. **Competitive Disadvantages:** Tax-exempt organizations can sometimes create an uneven playing field for for-profit businesses. When these organizations engage in activities that compete with the private sector, it can be challenging for businesses that do not benefit from the same tax advantages.
4. **Revenue Generation and Tax Policy:** There is an ongoing debate about the overall cost to taxpayers of granting tax exemptions. Critics argue that the lost tax revenue could be significant and that it might be more effective to provide targeted government support directly to the sectors that need it most.
5. **Regulatory Gaps:** The regulatory framework governing tax-exempt organizations can be complex and inconsistently enforced. This can lead to situations where organizations exploit loopholes or avoid full compliance with their regulatory obligations.

While tax-exempt organizations contribute to important causes, addressing these concerns through enhanced oversight, clearer regulations, and greater transparency can help ensure that they continue to fulfill their missions effectively and ethically.

Sincerely, a very concerned Citizen.

From: [Melissa Baker](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Public comment over tax exempt organizations
Date: Wednesday, September 11, 2024 9:40:04 PM

To whom it concerns:

Hello, I've witnessed unfair advantages when groups that fall under 501(c)3, they have the ability to lobby anyone or a group for political or financial gains.

Multiple religious denominations throughout the USA have child sex assault cases currently ongoing or a history, regardless of it being at camps for kids, to church's, to church ran private schools, colleges, troubled teen programs, conversion therapy, wilderness programs or the Native American residential schools that are currently being investigated, the denominations have a long child sex assault settlement history, bankruptcy history, faith based healthcare history, and yet, can use financial resources to lobby groups like the heritage foundation, support and finance religiously affiliated people, getting them into high ranking positions, such as judges, within state governmental roles, or within the White House.

Multiple denominations haven't finished settling a child sex assault case beginning in 1910, with the Boy Scouts of America, and the 82,000+ victims that have made allegations against over 7,000 perpetrators since, allegedly. Multiple denominations filled for bankruptcy protection, also have a history of using NDA's to hide the settlement amount. Boys can't get pregnant, but for profit adoptions have a history of being tied to the denominations, like the 60's scoop, and in the John Jay report covering the child sex assault that the U.S. bishops commissions, you can find how the denomination attempted to cover of priestly fatherhood, in the form of coerced adoptions, to coerced abortions, less lone taking victims to another country when abortions was illegal here.

The Native American Residential schools, and the 12 denominations responsible for the children, are currently undergoing investigation of the over 450 schools where Native American, some children was abused, starved, forced into labor, and worse sexually assaulted. Utah reconciliation history gives some details.

Since the denominations also have faith based healthcare, with the Catholics having 1 out of 6 hospital beds, states like Colorado, aren't safe from the impact of them acquiring hospitals through the Catholic Health Initiatives, they use their 72 directives to govern the doctors and would rather close down the maturity wards, then allow the patient to make medical decisions for themselves, like even getting a tubal ligation, if it's her third child, and cause her to go to a different hospital not effected by faith based healthcare just so she can make basic decisions while giving birth.

The same churches that coverup child sex assault, want control the hospital their victim could go to, and the medical procedures they have access to, because they can adopt a child to someone suffering from infertility with their private adoption agencies.

The denominations are trying to have religiously affiliated judges, means victims don't see prison sentences, if they do get justice it's in the form of their perpetrator taking a plea deal which can equal house arrest, ankle monitors, and classes. In Colorado, a state WITH Position of Trust Statues, religiously associated people are being offer plea deals vs going to hell on earth, prison. It then becomes a misappropriation of the Jusical system, to have religiously bias

judges, because they tend to only put people of color in prison.

The Catholic Church supports the Heritage Foundation, then supports project 2025. They already want to fire people to don't support their cause.

The church has a history of asking every single person for a percentage of the income, they call it a donation, when in reality it's the person paying to see a scheduled public speaking event, of which there are multiple sects, or cults, spread throughout the United States, all of which doesn't have to pay taxes through being 501(c)3, and when they unite, they can use lobby money to push this country into Christian Nationalism, when they should of always been a separation of church and state, but it's unavoidable now, because the state or feds needs to monitor all the denominations and do investigations of how their funneling their money due to the widespread child sex assault history multiple denominator are apart of.

Their victims of child sex assault can't unite in the same way that the denominations have the ability to, they depending on their age, probably never thought to research how many different ways the church is already involved in programs impacting kids throughout the U.S., or hospitals.

Tax the church, force them to pay their child sex assault settlements, stop allowing bankruptcies, force them to sell property, and stop allowing them to be able to lobby political parties for their cause, that directly impacts the 'People or Children of the State' going against any 'Separation of Church and State'.

Thank you so much for your time,
Melissa Adams

From: [Grandma Jay](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Regarding tax-exempt organizations
Date: Thursday, September 12, 2024 7:54:48 AM

Please tax those organizations who choose to meld church and state. That gift(?) is being abused by churches and should not continue.

If they wish to be a political organization, okay. However, the abuse of the blessing(?) is hypocrisy in full view. I ask that you give them what they are doing, and that would be to show them as political organizations involved in government.

Thank you.

- Grandma Jay [AKA Melodie Janyja]

From: [Jennifer Tarlton](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Proposed Collection; Requesting Comments on Tax-Exempt Organization Forms A Notice by the Internal Revenue Service on 09/11/2024
Date: Thursday, September 12, 2024 8:33:10 AM

No organization should be tax exempt. Instead we should offer 100% tax reimbursement on specific activities and actions. The actions and activities that are allegedly being performed by these tax exempt organizations.

Churches are tax exempt because they are supposed to feed house and provide medical care to people. So any medical bills paid over the year gets fully reimbursed. Any food bought gets fully refunded. Any money put towards housing is refunded it doesn't matter if it's personal needs or neighborhood needs.

Sent from my iPhone

From: [Neko Carrillo](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Friday, September 13, 2024 10:52:43 AM

Thank you for the opportunity to provide feedback. One concern that I believe is important is the transparency surrounding the numbers and financial activities of tax-exempt organizations, especially non-profits. As citizens, we often lack clear information on the financial health and practices of these organizations, which is vital for ensuring accountability.

Additionally, there are concerns regarding certain religious organizations, such as the LDS Church, that seem to be taking advantage of their non-profit status. Specifically, there have been reports of significant funds being invested in the stock market rather than being used for charitable purposes. This raises questions about whether such practices align with the intended goals of tax-exempt status, which is to prioritize helping others and serving the public good. As a previous member of the LDS church I was told that my tithing was used to help others. This is not helping others.

In light of these issues, I would suggest more stringent guidelines or reporting requirements for tax-exempt organizations to ensure that their financial practices truly benefit the communities they serve.

Thank you for considering these points.

From: [Lisa Johnson](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Saturday, September 14, 2024 12:40:07 AM

Public Comment:

These forms should continue to be required. If companies want to be tax exempt then they should be required to complete all documentation required. Not only is it a check & balance but it also provides an audit trail which may lead to seeing trends that may/may not reflect any wrong doings.

If it comes down to no paperwork required then well it wouldn't be hard to call yourself a charity & become tax exempt if you no longer had to provide proof.

I believe the IRS needs to crack down more on these businesses that call themselves charities when all they are doing is helping themselves buy mansions, jets, luxury vehicles etc.

Thank you,
Lisa Johnson
Sent from my iPhone

From: [KRISTI JOY](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Tax Exempt Organizations
Date: Sunday, September 22, 2024 2:15:30 PM

Please look into and investigate the crooked system. I'm sick of their Christian right organizations pretending not to put church and state together
Sent from my iPhone

From: [Dava Pirzada](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Monday, September 23, 2024 6:37:29 AM

Laws are in place in order for everyone to play by the same rules. Some people think they can subvert laws to their own agendas. I think these people should be heavily sanctioned for their actions. I'm talking about a tax exempt organization, Heritage Foundation in particular. I left out "The" intentionally, because it's not MY heritage and I should not be force fed their ideals as they are not a reflection of me, or humanity for that matter.

This organization also wants to do away with the IRS because they don't want to play by your rules. But what's worse is they avoid taxes all by taking away rights of our citizens. They created this chaos. The fact that they published their handbook on how they plan on destroying this country and everything it stands for is utterly mind boggling.

Consider these words as you review tax exempt statuses. Thank you.

Dava Pirzada

From: [Ben Bachrach](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] Public comment for OMB Control No. 1545-0047
Date: Thursday, October 03, 2024 12:56:26 PM

I recommend that for 501(c)3 organizations with no paid staff and no paid officers the limits for who can file 990-EZ be raised.

Maybe \$100,000 of donations, \$3,000,000 in assets would be good.

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Regards,
Ben Bachrach
313-805-1989

From: putnam.barber@gmail.com
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Monday, October 07, 2024 5:32:32 PM

Andres Garcia
Internal Revenue Service, Room 6526
1111 Constitution Avenue NW
Washington, DC 20224

Via email to pra.comments@irs.gov

I write to encourage the service to remove Form 1023-EZ from the ways non-profit organizations are permitted to request tax-exempt status. That form has demonstrated time and again that it does not meet the needs of the service nor of the interested public.

I am a retired leader of small nonprofit organizations and, before I retired, a frequent speaker on the work of nonprofits and the environment within which they operate.

Thank you for your attention.

Sincerely,

Putnam Barber
725 9th Avenue, #1505
Seattle, WA 98104

From: [Brenda Lemecha](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Monday, October 14, 2024 10:49:02 AM

Change Request for 990-EZ: To increase the annual revenue level to less than **\$500,000** and assets valued at less than **\$750,000**.

There is a need to reflect increased revenue required to cover same level and type of expenses incurred currently for non-profit businesses. The added cost of filing 990 vs 990-EZ is a great savings in cost and time of filing for many non-profit businesses in the arts and entertainment industry.

Regards,
Brenda Lemecha, Treasurer
Dearborn Symphony

From: [Jeffry Haber](#)
To: [*TS M&P TFP PRA Comments](#)
Subject: [EXT] OMB Control No. 1545-0047
Date: Wednesday, October 23, 2024 2:34:41 PM

These comments relate to the 990-PF

The problem with the form is that it has many purposes, is not well-laid out, and doesn't collect some information that would help the public.

Page 1

Part I – Analysis of Revenue and Expenses

This has 4 columns:

- a. Accrual basis
- b. Investment income and expense
- c. Adjustments (for operating foundations)
- d. Cash basis

The form would be better used if it was designed for non-operating foundations only. That would free up a column (in the current configuration) for foundations to separately show General and Administrative Expenses from Programs Expenses and DCA (accrual basis). This would provide better information to the public.

Operating foundations could have their own 990 version, perhaps a 990-Op.

Page 2

Part II – Balance Sheets

You should do an analysis of how many foundations have different figures in the End-of- year “Book Value” and “Market Value” columns. My experience is that they repeat the numbers, making one column useless. Perhaps have only a market value column and a check box if the book value is different, and they can disclose this on a supplemental statement for the lines affected.

Part III – Analysis of Changes in Net Assets or Fund Balances

This part works effectively, so no recommendations

Page 3

Part IV – Capital Gains and Losses for Tax on Investment Income

You should survey the forms to see how this typically gets filled out. When there are significant gaps in the information provided, consider if it is really necessary and if not, streamline the form to what is needed and provided.

Part V – Excise Tax

While confusing and hard to read, I can't say there is anything you should eliminate. Perhaps

review if there are lines that seldom used.

Page 4, Page 5 and the top of Page 6

Part VI-A Statements Regarding Activities

My suggestion would be to move Parts VI-A and VI-B to the end of the form.

Page 6

Part VII

I imagine that this is one of the most searched parts of the return. I would allow a whole page for part 1 – officers, directors, ...

For part 2, 5 highest paid employees, move that to a separate page shared with Page 7, part 3, independent contractors.

Page 7

Part VIII-A - DCA

This could be expanded to perhaps 10 DCA items.

Part VIII-B – PRIs

An organization should be able to report on more than 2 individual PRIs.

Page 8

Parts IX, X, XI

The parts flow in a logical order, and do what they need to do.

My suggestion would be to incorporate the tax calculation at the top of the page and move this closer to the front.

Page 9

Part XII – Undistributed Income

My only suggestion for this page is to see whether all the lines get used to whether the form can be shortened.

Page 10

Part XIII – Private Operating Foundations

This section would be removed and only included on the 990-Op (a separate form for just operating foundations).

Part XIV

No issues with this.

Page 11

Part XIV – Supplementary Information (Grants)

Does anyone not have to use an additional schedule? Why not just have one line for the total

paid during the year and a total line for the total approved for future payment.
The detail would be provided on a supplemental schedule.

Page 12

Part XV-A – Analysis of Income-Producing Activities

I would ditch this while section, unless it provides information that you need.

Part XV-B – Relationship of Activities to ...

Another section that I believe could be scrapped

Page 13

Part XVI – Transfers and Transactions with Noncharitable Exempt Organizations

Check to see how much this part gets used. If important information, make it an optional schedule

I appreciate your consideration of my suggestions.

Let me know if I can provide any further or clarifying information.

Jeffry Haber

Jeffry Haber, PhD, CPA

Senior Director, Finance

The Commonwealth Fund