From: steamer64@cox.net
To: OIRA_Submission@OMB.EOP.gov
Cc: PRA
Subject: Comment on OMB Number: 1545-0056 Draft Form 1023-EZ
Date: Sunday, April 27, 2014 9:05:20 AM

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Draft Form 1023-EZ

to: Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503

from: Marvin Friedlander

1. Part III, Line 4 of the draft Form 1023-EZ asks whether an applicant does or will attempt to influence legislation. I believe that if an applicant answers "yes," a further question 4b should ask for an affirmation that the organization's legislative activities will be an insubstantial part of its activities.

By submitting a statement on the record about its intention to comport with federal tax law, both the IRS and the applicant organization have an unambiguous statement about how much legislative activity is intended.

2. Part III, Lines 4 through 11, of the draft Form 1023-EZ ask about proposed activities that could potentially result in disqualifying activity. Only Line 4 regarding legislative activity contains the following statement: "Checking “yes” here does not disqualify you from receiving exemption."

I suggest that a further explanation be provided for Lines 5 through 11 of the draft Form 1023-EZ that would explain why these questions are being asked and what answering "yes" means. Without some context for why these particular questions are asked, an applicant organization might be confused about these particular activities. Perhaps the following explanatory language might be included.

Checking "yes' for Lines 5 through 11 will not disqualify you from receiving exemption. The information requested identifies activities that can be further reviewed through the annual information return.