From: John Biggs
To: Preston Christie A
Subject: Form 990
Date: Friday, September 11, 2015 8:23:02 PM

Dear Ms. Preston:

Please correct me if I'm wrong, but it's my understanding that religious entities that have tax exempt status do not have to file a Form 990 with the IRS each year, but non religious entities do. Is that correct? I just looked at the Form 990 and found that, for 2014 at least, there are 12 extremely detailed pages that must be filled out. IF secular entities must fill it out each year, and religious entities don't, that seems unfair to me.

I can see why folks would like to avoid using the form. I went to the following page:
http://www.irs.gov/pub/irs-pdf/i990.pdf
which has instructions for filling it out, and my eye caught a paragraph which is supposedly in simpler, more understandable language, but it sure blew me away. Here it is:

> 2014 Significant Changes
> In Part VII,
> Section A. Officers, Directors, Trustees, Key
> Employees, and Highest Compensated Employees
> , changes
> clarify that reportable compensation should not be treated as
> deferred if deferred from the calendar year ending with or within
> the tax year to a date that is not more than 2 ½ months after the
> end of the calendar year ending with or within the tax year.

Anyway, I just wanted to express these opinions, and would be interested to know if my information is correct or not.

Thanks for your time.
John Biggs