From: Fred Kesler
To: Preston Christie A
Subject: Comment on IRS FORM 990
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Ms. Preston.

Some background: My name is Fredrick Paul Kesler. I was born in January of 1947. I was ordained to the Ministry as a Wedding Officiant by Pastor Glen Yoshiuko of American Marriage Ministries in August of 2009. I was ordained a Pastor in 2012 by Elder Sylvia Bell of the National Association of Christian Ministers. One year later I was issued a charter by the NACM to plant a church in Salt Lake City, Utah.

What I am about to say may seem strange coming from an ordained Pastor, but my positions as stated in this email are the product of long consideration of many factors. I have always shared the opinion of Thomas Jefferson that the wall of separation between Church and State should be absolute. However, I do not believe that is entirely possible any longer.

The churches are now, for the most part, registered corporations. It is my view that by taking such actions the churches have voluntarily and willfully removed themselves from the unregulated sector of society as envisioned in the Constitution and established themselves firmly as business entities operating under the licensure and auspices of government. This shift by the churches from the realm of free and unregulated religious entities operating entirely outside the purview of government, to entities operating inside the purview of government, was made explicitly to gain real and significant economic advantages.

Therefore, inasmuch as each individual church organization chooses to integrate itself into the State, that church should be regulated just like every other business that operates under State Licensure. Any and all churches that operate as corporations should be held to the same standard of accountability as every other incorporated business organization, particularly 501 c 3 corporations. Churches that operate as a government licensed businesses should be subject to the properly enacted and promulgated requirements of business operations; To wit: Accurate record keeping and accounting that meets best practices standards, as well as legally required and appropriate disclosure of gifted and/or donated funds/materials/time as well as a full and transparent accounting of how those resources were used.

Funds acquired by the government licensed church businesses that are used exclusively for preaching, teaching, exhorting, promulgating and expounding the churches doctrines and tenets (including the construction of facilities for these purposes) as well as funds used directly for charitable purposes should not be taxed. However, once constructed and furnished, such buildings together with furniture, fixtures and equipment, as well as any vehicles owned by the church (Autos, buses, aircraft etc.) should be taxed like those categories of property owned by any and every other corporation. Funds used for the salaries and employee benefits of all church employees, housing, transportation vehicles, travel allowances etc. should also be taxed. Churches may not use donated funds to make tax-free gifts to anyone for any purpose other than humanitarian aid. By way of example, specifically excluded from tax-tree gifting, should be

donations to elected, appointed or salaried government officials, officers, board members and employees of any and all church corporations, officers, board members and employees of charitable organizations: Family members of those excluded above.

https://www.youtube.com/watch?v=7y1xJAVZxXg

This U-tube link will take you to a comedian doing a rip on certain televangelists. I doubt very seriously that it was the Intention of those who wrote the bill of rights to protect this kind of chicanery. I understand that regulating religious beliefs would be difficult, but I think if churches are going use the power of government to exempt their income from taxation, they should at least be required to operate with the same transparency as other corporations. The exemptions from recording, reporting and accounting for their financial activities that are granted to the churches, are a shame on the American Ideal of Equality under the Law.

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