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Submitted Electronically & By Mail

Internal Revenue Service
CC: PA: LPD:PR (Notice 2020-36), Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

ATTN: Mr. Seth Groman

SUBJECT: Additional Comments on IRS Notice 2020-36

Dear Sirs and Madams:

Enclosed please find additional comments regarding Notice 2020-36, the proposed revision of Rev. Proc. 80-27, regarding group exemption rulings and procedures. These comments are submitted on behalf of eight religious denominational group ruling holders representing more than 100,000 tax exempt entities across the United States and its possessions. The denominations submitting these comments are:

- Executive Committee of the Southern Baptist Convention
- United States Conference of Catholic Bishops
- Evangelical Lutheran Church in America
- Protestant Episcopal Church in the United States of America
- General Synod of the Reformed Church in America
- General Synod of the United Church of Christ
- General Council on Finance and Administration of The United Methodist Church
- Church of Jesus Christ of Latter-day Saints

Comments on IRS Notice 2020-36
May 6, 2021

We welcome your consideration of these additional comments and would be pleased to discuss them further as you finalize the proposed revenue procedure.

Respectfully submitted,



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cc:

Hon. Charles P. Rettig Commissioner Internal Revenue Service
Hon. Mark Mazur, Deputy Assistant Secretary (Tax Policy), Department of the Treasury
Krishna P. Vallabhaneni, Tax Legislative Counsel, Department of the Treasury
Matthew Giuliano, Attorney Advisor, Department of the Treasury
Sunita Lough, Commissioner, Tax Exempt and Government Entities, Internal Revenue Service
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JOINT RELIGIOUS DENOMINATIONAL REPRESENTATIVES
ADDITIONAL COMMENTS ON NOTICE 2020-36,
PROPOSED REVISION OF REV. PROC. 80-27
REGARDING GROUP EXEMPTION RULINGS AND PROCEDURES

This additional letter of comment is submitted on behalf of eight religious denominational group ruling holders representing more than 100,000 tax exempt entities across the United States and its possessions:

- The Executive Committee of the Southern Baptist Convention, with more than 50,000 cooperating congregations and the largest Protestant convention of churches in the United States;
- The United States Conference of Catholic Bishops (“USCCB”), with more than 40,000 parishes, dioceses, eparchies, educational institutions, monasteries, convents, cemeteries, hospitals, and more;
- The Evangelical Lutheran Church in America, with nearly 10,000 congregations, synods, colleges and universities, seminaries, social ministry organizations, camps, conference centers and supporting organizations;
- The Protestant Episcopal Church in the United States of America (also known as The Episcopal Church), with approximately 7,000 parishes, missions, and other congregations;
- The General Synod of the Reformed Church in America, with nearly 900 subordinate organizations;
- The General Synod of the United Church of Christ, including 5,000 charitable and religious organizations;
- The General Council on Finance and Administration of The United Methodist Church, with more than 30,000 local churches, conferences, commissions, committees, and church agencies;
- The Church of Jesus Christ of Latter-day Saints, including approximately two dozen separate legal entities that carry out the mission of the Church, serving approximately 14,500 local congregations, 1,640 stakes, and 108 missions.

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Date: May 6, 2021

Together, this group represents a wide variety of polities and structures that reflect each of their theological directions for how their religion's faith operates in the world. Each one holds a group exemption letter for the benefit of faith-affiliated organizations that operate within their churches and as part of their ministries. Individually, each one of their group rulings ranges from a couple of dozen to thousands or tens of thousands of "subordinate" organizations.

At no time in the long history of their status as group ruling holders have the majority of these organizations exercised the "supervision or control" over subordinates that the existing Revenue Procedure might contemplate or as the proposed new procedure provides in Notice 2020-36 ("Proposed Revenue Procedure"). These terms have nonetheless been given sufficient content to date both to serve the agency's legitimate purposes, and to avoid any distortion of religious institutional polities. Although our structures, theologies and polities may differ, we write here as a unified group to reinforce the importance of continuing to serve both purposes, and to propose particular ways of doing so.

Almost all of these denominations have also written and joined comments previously submitted regarding additional areas where the Proposed Revenue Procedure presents problems. We reiterate and continue to support the comments submitted by each of these groups previously, as well as the objections raised to other parts of the Proposed Revenue Procedure, which go well beyond the issues of "supervision or control." We appreciate your consideration of this additional commentary, which we hope will provide you with constructive solutions that address the unique needs of religious organizations.

Background and Context

The United States Supreme Court stated in its unanimous 2012 opinion (*Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC*; 565 U.S. 171) that the First Amendment "gives special solicitude to the rights of religious organizations." (Roberts, C. J., delivered the opinion for a unanimous Court. Thomas, J., filed a concurring opinion. Alito, J., filed a concurring opinion, in which Kagan, J., joined.) Indeed, the Court has shown special caution when interpreting Acts of Congress as applied to religious institutions, not merely to avoid *clear violations* of the Religion Clauses of the First Amendment, but even to avoid generating *serious questions* whether there is such a violation (*NLRB v. Catholic Bishop of Chicago*, 440 U.S. 490, 500). Moreover, when Congress passed the Religious Freedom Restoration Act of 1993 (RFRA) with near unanimity, it took special action to assure that all its preceding and all its subsequent Acts (unless expressly excluded by the terms of that subsequent Act) were subject to RFRA's general prohibition in federal law against needless and substantial burdens on religious exercise (42 U.S.C. § 2000bb-1; *id.* § 2000bb-3(a)-(b)).

In accordance with these principles, we have seen special caution manifested in many areas of federal law providing special accommodations such as: applying the Affordable Care Act, providing exceptions under the Civil Rights Act of 1964, permitting church plan exemptions to ERISA and creating exemptions from federal tax law requirements for filing of annual information returns by tax-exempt organizations, all of which are but a few examples.

For decades, the administration of religious group rulings demonstrated that solicitude, tacitly if not expressly recognized, as an accommodation for every faith community as well as an enormous convenience for the Service. Few if any religious group ruling holders had the legal and ecclesiastical right to supervise or control participating religious bodies who shared common bonds and affiliation with the group ruling holder as matters of the profession of a faith commitment. And the IRS accepted that the administration of a “religious” group exemption rested on two fundamental notions: each participant was, if not supervised or controlled by, nonetheless operated in connection with the faith community represented by the holder, and each was organized and operated exclusively as a tax-exempt charity within that faith community. The signatories to this letter still do not know whether the Proposed Revenue Procedure was motivated in part by some administrative problem in the larger religious community. None has been identified to this day.

In previous comments to the Proposed Revenue Procedure, signatories to this letter stated that the newly proposed strict interpretation of “supervision or control,” and the concomitant insistence on uniform governing instruments for categories of participating religious entities were theologically impossible and therefore violative of rights protected under RFRA and the First Amendment. Those concerns and objections have merit and cannot be lightly set aside. At the same time, after consultation among ourselves and following discussion with the IRS working group, we offer a specific set of recommendations not only to address the issues with the current proposal but also to make concrete what had persisted for decades: the administration of religious group rulings in a way that accommodated the needs of the Service, but also did not interfere with the constitutionally protected internal governance of the various participating faith communities.

Specifically, we urge the Service to consider the administration of religious group rulings as a distinctive category, and build a process around accepting the assurance of the group ruling holder that an entity is “associated with” it through “common bonds and convictions” and is entitled to tax exemption, built around the “Church Plan” Exemption in ERISA.

Consistent with the U.S. Supreme Court’s statement in its unanimous *Hosanna-Tabor* opinion; with the Court’s reluctance for government to generate needless constitutional issues, including under the Religion Clauses; with Congress’ express statutory desire in RFRA to avoid unnecessary burdens on religious exercises in federal law; with the Executive Branch’s application of this broader purpose in other areas of federal tax law, we believe that the IRS should apply its proposed group exemption rules in a manner that reflects special concern to avoid violating the rights of religious organizations. The IRS has already acknowledged that doing so is appropriate. As an example, we need to look no further than Section 6.05 of the Proposed Revenue Procedure, which would provide that, unlike other group exemption letter holders who are required to submit certain annual update information, “[a] central organization described in § 501(c)(3) that is a church or convention or association of churches and that maintains a group exemption letter, may, but is not required to, submit the information described in Section 6.01 of this revenue procedure.” Referring to the general requirement to submit updates regarding the composition of its group exemption to the IRS at least annually, this provision in the Proposed Revenue Procedure included in Notice 2020-36 is consistent with the provisions of IRS Publication 4573, which states,

“...churches are not required to file annual updates notifying the IRS of changes in the composition of the group.”

The commentaries previously submitted by these religious organizations and denominations raise significant concerns about the unpalatable (and in some cases, impossible) compliance challenges such organizations would face if the IRS were to proceed with a revenue procedure comparable to that proposed in Notice 2020-36. Of particular concern is the fact that the Proposed Revenue Procedure does not adequately take into consideration the special and sensitive doctrinal and theological factors unique to religious organizations – particularly with respect to matters of governance. While the denominations commenting here vary dramatically in religious polities, each of these groups are religious expressive associations that enjoy the full protections of the First Amendment where it concerns their choice of organizational structure. As affirmed in *Hosanna-Tabor* the Religion Clauses have long protected religious organizations’ ability “to decide for themselves, free from state interference, matters of church government as well as those of faith and doctrine.” *Hosanna-Tabor*, 565 U.S. at 186 (quoting *Kedroff v. Saint Nicholas Cathedral*, 344 U.S. 94, 116).

Given that § 508(c) of the Internal Revenue Code provides that “churches, their integrated auxiliaries, and conventions or associations of churches” are not required to file Form 1023 and obtain an IRS determination letter in order to establish their exemption as organizations described in § 501(c)(3) of the Code, it is clear that participation by such organizations in the IRS group exemption process is not for the purpose of establishing tax exemption. Rather, tax exemption for such organizations is established by statute with no requirement for them to obtain official recognition of tax exemption, whether through a group exemption or directly from the IRS. Such organizations participate in the group exemption process as a matter of administrative convenience. Documentation of their status as a member of an IRS group exemption can help such organizations more easily demonstrate their tax-exempt status to certain constituents, suppliers, and/or donors without the need to obtain an individual IRS determination letter.

Similarly, these denominational group rulings also encompass thousands of “subordinate organizations” that carry out the work of their religious faith in their communities. These organizations are not tangential to the churches or mere offshoots or activities carried out by members. These ministerial organizations carry out the core work of their churches and are integral to furthering the mission of each church. Historically, virtually all of these organizations have been included under the church group rulings, where it has always been acknowledged by both the Service and the denominations that terms such as “supervision” and “control” were terms of convenience and not construed in a literal way, but instead were narrowly construed and limited to the areas of concern relevant to qualification for tax exemption.

In letters negotiating the willingness of religious denominations to accept the Service’s nomenclature, it was acknowledged that this requirement remained an undefined expression that the included “subordinate” organizations were “operated, controlled or supervised by or in connection with” the church holding the group ruling. This was accepted by the Service as a way to channel thousands of subordinates into the group ruling process even where religious polities were at odds with the more direct kind of supervision and actual control of those subordinates such as now proposed. While we cannot say whether the Service intended the same standard for secular

entity group rulings, it has always been the case that the group rulings held and administered by church denominations eschewed applied “supervision or control” in favor of two critical representations by the central organization, namely that:

1. The “subordinate” was sufficiently connected by religious affiliation, as determined solely by the central organization.
2. The central organization satisfied itself that the “subordinate” was organized and operated in a way that would qualify for tax exemption if it were outside the group ruling.

Then as now, this interpretation not only avoids actual violations of the Religion Clauses, serious questions of such constitutional violations, or violations of the statutory obligation to avoid “substantial burdens,” it serves the administrative convenience of both the Service and the subordinates by avoiding a flood of new applications for exemption.

As the IRS acknowledges in Section 9.02(2) of the Proposed Revenue Procedure, “...the termination of a group exemption letter will not affect the exempt status of subordinate organizations that are churches or conventions or associations of churches, described in § 501(c)(3). See § 508(c).” While not mentioned in the quoted narrative, the same would be true for integrated auxiliaries of such organizations. The fact remains though, and has been noted in several of our previous comments, if the IRS adopts rules for group exemptions that are unacceptable and/or unworkable for religious organizations, the IRS would face the prospect of addressing exemption applications from tens of thousands of organizations that include not just churches, but charities, schools, camps, and other religious entities.

The fact that termination of a group exemption would not affect the exempt status of such organizations, together with the principle of giving special solicitude to the rights of religious organizations, creates a compelling argument for applying a less regulated approach for such organizations in the group exemption process. Additionally, applying a less regulated approach for such organizations would go a long way toward addressing the strong objections expressed by religious organizations in various comments previously submitted regarding the Proposed Revenue Procedure.

General Recommendations

We provide the specific recommendations below in an effort to offer constructive suggestions for providing special solicitude to the rights of religious organizations described in § 508(c)(1)(A) which are central organizations holding group exemptions. In so doing, **we very respectfully suggest that the IRS consider retiring the term “subordinate organization” and replacing it with a term like “group member organization,” where the term refers to being a member of the group exemption.** As demonstrated by comments from various religious organizations, the term “subordinate” is both incorrect and highly objectionable to many religious central organizations. The term “subordinate” has a specific connotation of being under the authority of or subject to the direction of the central organization. For example, as noted by Mr. Jordan in his August 15 letter on this topic, churches in the Southern Baptist Convention are autonomous and

are not subject to authority or oversight by the central organization in their group exemption. Other commentators have expressed similar positions and concerns. Similarly, letters from the other denominations have reiterated that the term “subordinate” is inaccurate when used in connection with their theological beliefs and religious polities. Additionally, it has led to significant confusion in other, non-tax, areas of the law. We believe referring to the entities in the group exemption other than the central organization as “group member organizations” would be a helpful semantic change.

Our recommendations more specifically provided below center around the concept of establishing a third permissible relationship between a central organization and a group member organization (a “subordinate organization” under current guidance) – in addition to the relationships of “general supervision” or “control.” This third relationship would make explicit the longstanding practice and procedure that represents an accord reached by the Service with religious denominations at the very beginning of the group ruling program more than 75 years ago. Additionally, we believe it can be accomplished by leveraging categories already present in the Internal Revenue Code.

We recommend establishing a third permissible relationship of “religious association,” and that it apply only to group exemptions in which the central organization is a church or a convention or association of churches (i.e., an organization described in § 170(b)(1)(A)(i)), and in which the group member organizations are “qualified religious organizations” (see below for further recommendations about the term “qualified religious organization”). For purposes of the group exemption rules, “religious association” would require the “subordinate” members to meet the two criteria that have long been at the core of how “control” and “supervision” have been exercised among denominational central organizations. Namely, the “subordinate” must:

1. Establish affiliation as a religious organization that shares “common bonds and convictions” as defined in § 414(e)(3)(D) of the Code, as determined by a central organization described in § 170(b)(1)(A)(i) of the Code under its own religious polity; and
2. Satisfy the central organization that it would otherwise qualify for tax exemption by being organized and operated exclusively for charitable purposes as described by § 501(c)(3) of the Code.

We note that this test has the benefit of being built on the existing Code and established practice. It is also not unlike tests applied outside of the tax realm for safeguarding religious rights. For example, in *University of Great Falls v. NLRB*, 278 F.3d 1335 (D.C. Cir. 2002), the court adopted a test that excluded from NLRB jurisdiction labor disputes where the institution at hand “(1) holds itself out to the public as a religious institution (i.e., as providing a “religious educational environment”); (2) is non-profit; and (3) is religiously affiliated.” *Id.* at 1343-44. This test was reiterated and relied upon as recently as last year in *Duquesne University of the Holy Spirit v. NLRB*, 975 F.3d 13 (D.C. Cir. 2020). Moreover, this test provides all the information that would be relevant to the Service in its proper goal of assuring compliance with § 501(c)(3), without encompassing nuances of church polity and other theologically extraneous matters in which the Service has no legitimate regulatory interest.

As such, we suggest that a prospective group member organization that meets both criteria would be classified as a “qualified religious organization” for purposes of the group tax-exemption. Additionally, a group member organization that is a “qualified religious organization” in a group exemption in which the central organization is described in § 170(b)(1)(A)(i) would **not** be subject to the requirement for a uniform governing instrument or the requirement for uniformity with respect to foundation classification. We believe the vested interest that religious denominations have, as central organizations, in enforcing both the religious affiliation and tax-exempt requirements under this statutory structure is substantial. It respects the religious exercise rights of the church denominations under the U.S. Constitution and federal statute, codifies the longstanding practice of how group rulings held by church denominations are understood, and continues to alleviate the burdens of enforcement that would otherwise fall to the Service.

Specific Modifications

We respectfully submit the following specific recommended modifications to accomplish the recommendations above.

1. For reasons described previously herein, we very respectfully suggest replacing the term “subordinate organization” with “group member organization” throughout the Proposed Revenue Procedure.
2. Modify Section 1 of the Proposed Revenue Procedure (Purpose) to include a reference to religious association with qualified religious organization group members in the case of a central organization described in § 170(b)(1)(A)(i). For example:

“The purpose of this revenue procedure is to modify and supersede Rev. Proc. 80-27, 1980-1 C.B. 677 (as modified by Rev. Proc. 96-40, 1996-2 C.B. 301) by setting forth updated procedures under which recognition of exemption from federal income tax for organizations described in § 501(c) of the Internal Revenue Code (Code) may be obtained on a group basis for group member organizations affiliated with and either under the general supervision or control of a central organization, or, in the case of a central organization that is described in IRC § 170(b)(1)(A)(i), meeting the definition of a “qualified religious organization”. This revenue procedure relieves each group member organization covered by a group exemption letter from filing its own application for recognition of exemption. This revenue procedure also sets forth updated procedures a central organization must follow to maintain a group exemption letter. This revenue procedure is provided as a matter of sound tax administration for the administrative convenience of central organizations and the Internal Revenue Service (IRS).”

3. Modify Section 2 of the Proposed Revenue Procedure (Definitions) to add the terms “affiliation”; “religious association”; and “qualified religious organization.” Additionally, modify Section 2 of the Notice to make necessary modifications to the terms “central organization” and “subordinate organization” (including replacing the term with “group member organization”). Proposed additions and modifications are as follows:

Additions:

“Affiliation.” Generally, a group member organization’s affiliation with the central organization is demonstrated by the entirety of the information required to be submitted in section 5.03 of this revenue procedure. A determination by a central organization described in § 170(b)(1)(A)(i) of the Code, pursuant to the central organization's own religious polity, that a qualified religious organization group member is affiliated with the central organization is sufficient to establish that affiliation exists for purposes of this revenue procedure.

The term “religious association” means sharing common bonds and convictions (as defined in § 414(e)(3)(D) of the Code), as determined by a central organization described in § 170(b)(1)(A)(i) of the Code under its own religious polity. [However, lack of inclusion of an organization as a group member organization in a group exemption ruling has no adverse effect on a determination of whether religious association exists for purposes of applying the provisions of § 414.]

The term “qualified religious organization” means an organization that is both affiliated by religious association, as defined above, and that otherwise is determined by the central organization to be organized and operated for charitable purposes within the meaning of § 501(c)(3).

Modifications:

The term “central organization” means an organization that has one or more group member organizations.

The term “group member organization” means an organization which is affiliated with a central organization and of which the central organization maintains general supervision or control, or, if the central organization is described in § 170(b)(1)(A)(i) of the Code, with which the central organization maintains religious association, provided that the group member organization is a qualified religious organization. The term “group member organization” has been adopted in this revenue procedure as a replacement for the term “subordinate organization” so as not to connote or imply any particular governance structure between and among a central organization and group member organizations of its group exemption – especially for religious organizations, for which such considerations are particularly sensitive.

4. Modify Section 3 of the Proposed Revenue Procedure (Requirements to Obtain and Maintain a Group Exemption Letter), Paragraph .02, Subparagraph (1), to allow a “religious association” alternative to the “general supervision or control” requirement for qualified religious organization group member organizations of central organizations described in § 170(b)(1)(A)(i).

5. Modify Section 3 of the Proposed Revenue Procedure (Requirements to Obtain and Maintain a Group Exemption Letter), Paragraph .02, Subparagraph (2), to clarify that, for central organizations described in § 170(b)(1)(A)(i), determination by the central organization that a qualified religious organization group member organization has an affiliation with the central organization pursuant to the central organization's own religious polity is determinative that affiliation exists for purposes of this revenue procedure.
6. Modify Section 3 of the Proposed Revenue Procedure (Requirements to Obtain and Maintain a Group Exemption Letter), Paragraph .02, to add a Subparagraph regarding religious association with qualified religious organization group member organizations, for central organizations described in § 170(b)(1)(A)(i). For example:

(6) Religious Association. With respect to a group exemption ruling where the central organization is described in § 170(b)(1)(A)(i), a qualified religious organization group member organization is considered to have religious association with a central organization if, as determined by the central organization pursuant to the central organization's own religious polity, the member organization shares common bonds and convictions (as defined in § 414(e)(3)(D)) with the central organization.

7. Modify Section 3 of the Proposed Revenue Procedure (Requirements to Obtain and Maintain a Group Exemption Letter), Paragraph .03, Subparagraph (2), Subparagraph (b), to provide an exception to the foundation classification requirement for group member organizations that are qualified religious organizations in a group exemption in which the central organization is described in § 170(b)(1)(A)(i). For example, adding an additional paragraph following 3.03(2)(b)(iii) that states:

Exception for religious organizations. Group member organizations that are qualified religious organizations in a group exemption in which the central organization is described in § 170(b)(1)(A)(i) are exempt from the requirement outlined in section 3.03(2)(b)(i).

A conforming change would also be required to the language in section 3.03(2)(b)(i) to reference the additional exception added by the proposed additional paragraph above.

8. Modify Section 3 of the Proposed Revenue Procedure (Requirements to Obtain and Maintain a Group Exemption Letter), Paragraph .03, Subparagraph (2), Subparagraph (d), to provide an exception to the uniform governing instrument requirement for group member organizations that are qualified religious organizations in a group exemption in which the central organization is described in § 170(b)(1)(A)(i). For example, making the existing section 3.03(2)(d) language a new section 3.03(2)(d)(i) and adding an additional paragraph 3.03(2)(d)(ii) that states:

Exception for qualified religious organizations. Group member organizations that are qualified religious organizations in a group exemption in which the central organization is described in § 170(b)(1)(A)(i) are exempt from the requirement outlined in section 3.03(2)(d)(i).

9. Modify Section 5 of the Proposed Revenue Procedure (Instructions for Requesting a Group Exemption Letter), Paragraph .03, Subparagraph (1)(a), to include a reference for central organizations described in § 170(b)(1)(A)(i) that such organizations may include a representation that qualified religious organization group member organizations have a religious association with the central organization.
10. Modify Section 5 of the Proposed Revenue Procedure (Instructions for Requesting a Group Exemption Letter), Paragraph .03, Subparagraph (1)(c), to clarify that the foundation classification of qualified religious organization group member organizations need not be identical to other group member organizations in a group exemption ruling where the central organization is described in § 170(b)(1)(A)(i).
11. Modify Section 5 of the Proposed Revenue Procedure (Instructions for Requesting a Group Exemption Letter), paragraph .03, Subparagraph (2)(a), to clarify that central organizations described in § 170(b)(1)(A)(i) need not supply such a uniform governing document for its qualified religious organization group member organizations.
12. Modify Section 8 of the Proposed Revenue Procedure (Termination of the Group Exemption Letter), Paragraph .01, Subparagraph (1)(f), to include a reference for a central organization described in § 170(b)(1)(A)(i) that fails to maintain religious association with one or more qualified religious organization group member organizations, as determined by such central organization under its own religious polity.
13. Modify Section 8 of the Proposed Revenue Procedure (Termination of the Group Exemption Letter), Paragraph .02, Subparagraph (1)(d), to add a reference to the exception from the foundation classification requirement for qualified religious organization group member organizations in a group exemption ruling where the central organization is described in § 170(b)(1)(A)(i).
14. Clarify Section 9 of the Proposed Revenue Procedure (Effect of Non-acceptance, Termination, or Removal), Paragraph .02, Subparagraph (2), to add a reference to integrated auxiliaries of churches or conventions or associations of churches [which are also described in § 508(c), as clarified by Treas. Reg. § 1.6033-2(h)(1)].
15. Modify Section 9 of the Proposed Revenue Procedure (Effect of Non-acceptance, Termination, or Removal), Paragraph .04, Subparagraph (3), to clarify that churches, conventions or associations of churches, and their integrated auxiliaries may declare their exempt status without obtaining recognition from the IRS and without filing annual information returns or notices. A conforming change would also be required to Section 10.03 of the Proposed Revenue Procedure.

We also request that the Service make conforming changes to the entirety of the Proposed Revenue Procedure wherever applicable to give full effect to the intent of the specific recommendations described herein.

Closing Comments

Thank you very much for your consideration of these recommendations.

If you would like to discuss any of these recommendations further, we would be pleased to continue the dialogue.

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