



December 16, 2015

Secretary Jacob Lew, Department of the Treasury
CC: PA: LPD:PR (REG-138344-13)
Room 5203, Internal Revenue Service
1111 Constitution Ave. NW
Washington, D.C. 20044

**RE: Requested Public Comments on the IRS Notice of Proposed Rulemaking on
“Substantiation Requirement for Certain Contributions” published Sept. 17, 2015**

Dear Secretary Lew,

Citizens’ Council for Health Freedom, a 501(c)3 non-profit organization, is commenting on the proposed IRS rule for non-profits titled, “Substantiation Requirement for Certain Contributions.” **We oppose the proposed rule and ask for the agency to terminate rulemaking** for the following reasons. The proposed rule would:

- Expose donors to risk of identity theft and fraudulent use of their tax ID number.
- Require donors to submit their Social Security numbers online when they make a donation.
- Increase the likelihood that individuals would no longer donate, or donate less than they otherwise might to stay below the required reporting threshold, thus endangering the solvency of non-profits nationwide and decreasing the ability of the private sector to engage in charitable and educational endeavors.
- Build a federal database of all donors giving \$250 or more, enabling federal tracking and profiling of individual donors according to the groups and causes the individual supports -- and exposing donors to this information being stolen by hackers targeting federal databases (<http://dcinno.streetwise.co/2015/08/08/federal-cybersecurity-hacks-opm-pentagon-irs-white-house/>).

The proposed rule threatens the privacy rights of individuals, as well as the constitutional rights of individuals to freedom of speech and freedom of association.

Although the agency declares the proposed process to be voluntary, and section (v) of the proposed regulation calls it an option, the rest of regulatory language is set up to easily become mandatory with a simple striking of (v): “prescribed form,” “will not qualify...unless,” “shall file,” “shall furnish,” etc. Once the IRS establishes this federal process for tracking donors, IRS officials will likely mandate it in the future. Thus, this proposed rule is a step toward the expansion of government and a threat to individual rights and the vitality of the private non-profit sector.

Therefore, we strongly oppose the proposed “Substantiation” rule and ask for the proposed rule to be rescinded and the IRS rulemaking process to be terminated.

Sincerely,

Twila Brase, RN, PHN
President and Co-founder