

Internal Religious Service Indoctrination



RETHINK CHURCH... **The "Church of Reality"**
Advanced by
An [Organized Religion of **THEIRS**] [Taxology]



Donations and Contributions

~ Help us help you ~

Tax Exempt Tax Deductible Status
Not for Profit Organization

We have applied for our 501(c)(3) status as of December of 2003. On October 19th 2005 we were told by the IRS that we have been approved.

http://www.churchofreality.org/wisdom/irs_tax_exempt_status/

Newsflash

The IRS has approved the 501(C)3 **tax exempt status** of the Church of Reality.

Please link to us, discuss us in online forums, and blog about us. Every time anyone thinks about reality the world becomes a little smarter.

Spelling and Grammar errors? spelling@churchofreality.org - please identify page and location in the page of the error.
The Church of Reality is a non-prophet organization.

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TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OCT 20 2005

Date:

Church of Reality
754 Glenview Drive, Suite 201
San Bruno, CA 96066

Employer Identification Number:
65-1208537
Person to Contact and ID Number:
Robert Charnoff 50-29632
Toll Free Contact Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
November 6, 2003
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2007

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. **Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.**

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of exemption and ends with the advance ruling ending date shown in the heading of this letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, *Support Schedule for Advance Ruling Period*. You will have 90 days after the end of your advance ruling period to return the completed form. We will review the information you provide and determine whether you have met the public support test. We will then notify you, in writing, about your public charity status.

Church of Reality

Please see enclosed *Information for Organizations Exempt Under Section 501(c)(3)* for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings & Agreements



OGDEN UT 84201-0038

In reply refer to: 0437958642
Mar. 18, 2013 LTR 4168C 0
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00033403
BODC: TE

CHURCH OF REALITY
% MARC PERKEL
7498 CHESTNUT ST
GILROY CA 95020-5806

034173

Employer Identification Number:
Person to Contact: L Reed
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 07, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 2005.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

The IRS approval process was not trivial and took almost 2 years to complete. It was first submitted in December of 2003 and finally approved in October of 2005. Normally it takes only 90-120 days to get approved but we hit a snag at the normal levels so it was referred to the Washington office where they process the hard to decide cases.

It sat there for a long time waiting to be processed. It's a first in first out system and we just had to wait a year to make it to the top of the pile. The IRS is understaffed and overworked in this division and they have had added duties processing the net 521 political organizations and auditing Muslim charities to see if they are raising money for terrorist organizations.

Although I had some paranoid thoughts, as it turned out what the Church of Reality believed in was never an issue. The sticking point was if we were a church as the IRS defines it. They are not comfortable with web based churches and in their minds a church is a building where people show up weekly and where weddings and funerals are performed and there are youth programs and religious education. Although we hope to have that someday, we aren't there yet. So I changed the application to be a charitable organization which got rid of the church test and it sailed right through.

Throughout the process the IRS was very respectful and very helpful. One of the examiners, Ray Sealy, passed away during the processing of this application. Ray was a good man who served the IRS well for over 30 years. Many of his questions inspired a lot of web pages on this site in order to answer questions raised about what it is we believe in. If not for the IRS application process, much of what has been developed here might not have been. So other than the amount of time it took, I have no complaints with the process. One agent even commented that he thought it was one of the most interesting applications he's reviewed.

This doesn't mean that we aren't a church. It just means that we fit the IRS definition of a charitable organization better than their church definition. For all practical purposes it is the same except we have to file one more form every year if we raise more than \$25,000 in a year. So far that's not an issue. And charitable organizations are subject to higher level of scrutiny than churches - but that isn't a problem either because we are totally clean on the money end.

Being tax deductible should help because saving money while giving is an incentive to give more. It also fosters the impression of legitimacy in people's minds that we are somewhat "government certified". On the other hand that scares some people as well. I don't see it as a problem and if it becomes a problem we'll come up with a different plan.

