

# United States Senate

WASHINGTON, DC 20510-2602

February 21, 2012

Reverend William Moffitt 173  
Blodgett Camp Rd Hamilton,  
MT 59840-9314

Dear William:

Thank you for contacting me about federal tax policy. It's good hearing from you.

I appreciate your input on the legislative process. While Congress writes the law, the federal agency with jurisdiction over a specific law must promulgate regulations to flesh out that law and make it work in practice. As you know, the Internal Revenue Service (IRS), in IRS Publication 1828, has declared that churches are not required to register as not-for-profit organizations under Section 501(c)(3) of the Internal Revenue Code (IRC). Further, a donor can make a charitable donation to a non-registered church and still itemize that donation as a deduction. These details are not specified in the IRC, but the IRS publication on this matter is understood as the official interpretation of the IRC, treasury regulations, and court decisions. Rest assured I will keep your thoughts firmly in mind.

Thanks again for getting in touch. Please contact me with any additional comments or concerns. Also, please visit my website at <http://baucus.senate.gov> for more information on current issues and to find out what I'm doing both here in Washington and at home to help Montana.

Sincerely,



MB/jg

Max Sieben Baucus (born December 11, 1941) is the [United States Ambassador to China](#). He served as a [United States Senator](#) from [Montana](#) from December 15, 1978, until shortly after being confirmed as Ambassador on February 6, 2014. Baucus was the longest-serving U.S. senator from Montana.<sup>111</sup> A member of the [Democratic Party](#), Baucus was appointed to serve as Ambassador to China by President [Barack Obama](#), succeeding [Gary Locke](#).

As the Chairman of the [Senate Committee on Finance](#), Baucus played an influential role in the debate over [health care reform in the United States](#).<sup>2</sup> He was also chairman of the [Joint Committee on Taxation](#), a member of the [Senate Committee on Agriculture, Nutrition and Forestry](#) and the [Senate Committee on Environment and Public](#)



11th United States Ambassador to China

## United States Senate Committee on Finance

From [Wikipedia](#), the free encyclopedia

The **U.S. Senate Committee on Finance** (or, less formally, **Senate Finance Committee**) is a [standing committee](#) of the [United States Senate](#). The Committee concerns itself with matters relating to [taxation and other revenue](#) measures generally, and those relating to the [insular possessions](#): [bonded debt](#) of the [United States](#); [customs](#), [collection districts](#), and [ports of entry](#) and [delivery](#); [deposit of public moneys](#); [general revenue sharing](#); [health programs](#) under the [Social Security Act](#) (notably [Medicare](#) and [Medicaid](#)) and [health programs](#) financed by a specific tax or trust fund; [national social security](#); [reciprocal trade agreements](#); [tariff](#) and [import](#) quotas, and related matters thereto; and the [transportation of dutiable goods](#). It is considered to be one of the most powerful committees in Congress.



Seal of the United States Senate

## United States Congress Joint Committee on Taxation

### Duties [\(edit\)](#)

The duties of the Joint Committee are:

1. Investigating the operation, effects, and administration of internal revenue taxes
2. Investigate measures and methods for the simplification of taxes
3. Make reports on the results of those investigations and studies and make recommendations
4. Review any proposed refund or credit of taxes in excess of \$2,000,000.

With respect to the estimation of revenues for Congress, the Joint Committee serves a purpose parallel to that of the [Congressional Budget Office](#) for the estimation of spending for Congress, the [Department of the Treasury](#) for the estimation of revenues for the [executive branch](#), and the [Office of Management of Budget](#) for the estimation of spending for the executive branch.