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DATE: January 23, 2020

TO: CGGC Administrative Council Members  
CGGC Commission Members  
CGGC Local Conference Directors  
CGGC Local Conference Financial Secretaries and Treasurers  
CGGC Local Churches

FROM: Bob Stephenson  
General Conference Director of Finance & Treasurer

Many of you are probably already aware of some of these items but I thought I should still communicate the following updates to you.

**IRS Mileage Rates for 2020:**

Business Miles Driven \$0.575

Medical or Moving Miles Driven \$0.17

Charitable Miles Driven \$0.14 (This rate set by US Congress)

**“Parking Lot Tax”:**

The unrelated business tax on non-profits, including the church, for particular types of use of parking lots has been completely repealed. If your church was required to file a Form 1099-T and pay this tax, you can now file for a return of this tax.

**Form 990 Return of Organization Exempt From Income Tax Challenge:**

Historically, the church has always been exempted from filing Form 990. An organization known as NonBelief Relief, Inc. had filed a federal lawsuit seeking to require the exempting of churches from this filing to be discontinued. The federal judge of this district dismissed the case stating that the plaintive lacked standing. The filing corporation was established by Freedom From Religion Foundation so it is anticipated that the case will be re-filed when adjustments are made in an attempt to achieve standing for consideration. So, while the church continues to be exempt, the matter is likely to be re-visited in federal court.

CC: Executive & Ministry Directors