

# FAX

TO:	IRS 990 e-file, Stop 1057	FROM:	David Spakes
FAX:	(877) 477-0575	NONPROFIT:	Spirit and Truth Ministries
PHONE:		PHONE:	(865) 680-1451
SUBJECT:	e-file Waiver Request	DATE:	12/3/2020

## (1) Form 990-PF *e-file* Waiver Request

(2) Filer's name: Spirit and Truth Ministries

Taxpayer ID (EID): 58-1973220

Mailing address: PO Box 734, Seymour, TN 37865-0734

Contact name: David Spakes

Phone number: (865) 680-1451

E-mail address: spakes@spirit-and-truth.org

(3) Type of form: 990-PF

(4) Taxable year: 2019

(5) Total assets (\$): 2,283.73

(6)(a) I have exhaustively researched the IRS list of Tax Year 2019 Exempt Organizations Modernized e-File (MeF) Providers and found no affordable software or service. I also tried unsuccessfully to use the IRS's Free File Fillable Forms service ([www.freefilefillableforms.com](http://www.freefilefillableforms.com)). I also attempted to contact an organization that is not on the IRS's approved MeF list.

(6)(b) Several approved MeF Providers support 990, 990-N, or 990-EZ, but only two appear to support 990-PF: HR&Block and Lacerte. H&R Block told us that the IRS is not accepting electronic returns until January. The cost for filing one return with Lacerte Software is a \$400 fixed fee plus an additional unspecified fee per return. The unapproved e-file organization I contacted charged \$490 for one return. This amount is more than 20% of our organization's current total assets! The IRS's Free File Fillable Forms service does not operate from October to January, but our fiscal year ends July 31, so our return is due December 15 each year.

(6)(c) The lack of available resources and high cost to file Form 990-PF are undue hardships for our organization, which has almost always had less than \$5,000 of total assets. The cost for filing a printed return is approximately \$20 for printing and postage.

(7) In future years, we will try to use the Free File Fillable Forms service immediately after our fiscal year ends on July 31. The service appears to be available for two months after the end of our fiscal year. Using this service, we will have much less than the allowable time to file our return.

(8) Under penalties of perjury, I declare that the information contained in this waiver request is true, correct, and complete to the best of my knowledge and belief.

---

David Spakes, President

---

Date of Signature