From:	Wayne Tobola
To:	Preston Christie A
Subject:	Form 990
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2 simple common sense points…

1) Any IRS oversight of 501(c)(3) organizations must be equally enforced against religious organizations.
2) The IRS should, at the very minimum, require church entities claiming exemption from filing the 990 to inform the IRS through a letter (or via a prescribed form).

Thank you
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