From:	Michael Foeller
To:	Preston Christie A
Subject:	Comments Related To Form 990
Date:	Friday, September 11, 2015 3:19:20 PM

Hi Christie, please include my comments for your consideration to enhance the quality, utility, and clarity of the 990 information collected.

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).

- All non-profit organizations should be treated equally, regardless of whether they espouse an atheist position, or a religious position. Currently the IRS singles out churches for privileged treatment by exempting them from the disclosure requirements all other 501(c)(3) organizations must comply with, or lose their exemption. Taxpayers, who are subsidizing tax-exempt groups, have a right to know what entities are exempt from taxation and to review general financial disclosures. The privilege of not being taxed must come with some measures of accountability.
- Please make churches conform to the same IRS requirements as all other 501(c)(3) groups. At a minimum, the IRS should require any organizations that claim to be religious organizations, to file an annual notice with the IRS that they are claiming tax exemption.

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