From: Patricia R Dunlap
To: Preston Christie A
Subject: Form 990
Date: Friday, September 11, 2015 2:58:15 PM

Dear Ms. Preston:
As an adjunct professor of history for more than 30 years, I can assure you that this nation was founded quite deliberately to be a secular nation. Nearly 250 years of religious violence spread across Europe from the 16th-century Reformation to the writing of the U.S. Constitution in 1787. European nations with state-mandated religion -- whether Catholic, Orthodox or Protestant -- persecuted thousands upon thousands of people whose beliefs differed from those mandated by the monarch. Our Founders, men greatly influenced by the European Enlightenment's determination to reform government, emphasized republican leadership, human rights, freedom of religion, and the separation of church and state. Despite their determination, the nation they established has not always followed their ideals.

One important example is the tax code that allows religious organizations certain advantages over other non-profits [501(c)(3)s]. It is time to remove the advantages these organizations enjoy by requiring them to meet the same standards as other NPOs. Advantages provided by the government to religious organizations are directly contrary to the values of a secular nation, thereby negating the Founders' ideal of church and state separation.

This is the IRS' opportunity to correct the imbalance within the 501(c)(3) world, and I sincerely urge you to do so.

Sincerely,

Dr. Patricia R. Dunlap
Adjunct Professor of History
University of Maryland University College