**From:** Dan MacDougall
**To:** Preston Christie A
**Subject:** Form 990 Comments
**Date:** Saturday, September 12, 2015 10:09:52 PM

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Ms. Christie Preston:

In response to the comment request regarding Form 990, I would like to provide my input about the lack of equality concerning the organizations which are required to complete this form.

Form 990 is an important requirement for not-for-profit organizations, and I wholeheartedly agree with its existence and purpose. Not-for-profit organizations need to disclose activities and finances in order to prevent the abuse of their tax exempt status. It prevents the organizations from becoming vehicles for funneling money to executives' pockets, or from moving money in such a manner as to be de facto for-profit enterprises without paying taxes. Finally, it allows people to make more informed decisions about where they make charitable donations. People should be allowed to know if, for example, the CEO of a charity to which they are about to donate money makes an exorbitant salary, or if the organization makes purchases that are not commensurate with their stated goals.

However, the government is not equitable with regard to which organizations are required to complete this form. Religious organizations are exempt from the important disclosures the Form 990 requires. While a religious organization may indeed be fulfilling all the requirements to satisfy tax exempt status, the fact that the 990 is not required open the door for abuses of this status. I'm sure I'm about the 10,000$^{th}$ person to cite John Oliver's creation of a church to illustrate this issue on the television show *Last Week Tonight*.

Giving religious non-profits a pass on this while requiring secular 501(c)(3) organizations to complete it is clearly showing preferential treatment to religious organizations, which is in violation of the Establishment Clause of the First Amendment. If religious organizations meet the same criteria for tax exempt status as secular organizations, they should complete the same forms to demonstrate this.

As a law enforcement officer, I view equal treatment under the law as a cornerstone of this country. Different standards for religious organizations is an affront this concept.

Thank you for your attention to my comments.

Daniel Scott MacDougall
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