**From:** susan.c.lund@gmail.com
**To:** Preston Christie A
**Subject:** End Form 990 exemptions for churches
**Date:** Saturday, September 12, 2015 6:18:28 PM

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To Whom It May Concern,

I am an atheist who works for a nonprofit. I am also an attorney. In my opinion, it is unconstitutional to grant churches exemptions from IRS regulations based solely upon their religious affiliation.

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.

Certainly, this gives preference to churches but it also fails to protect church members, many of whom donate/tithe great amounts of money to their churches and want to have basic information about how it is managed. The privilege of not being taxed must come with some measures of accountability.

To avoid constitutional infirmity and to protect religious and nonreligious taxpayers alike, make churches conform to the same IRS requirements as all other 501(c)(3) groups. Thank you for your consideration.

Sincerely,

Susan Lund
618 E Otjen St
Milwaukee, WI 53207