**From:** Howard Deutch
**To:** Preston Christie A
**Subject:** Form 990
**Date:** Saturday, September 12, 2015 4:16:40 PM

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Dear Ms. Preston,

You have asked for public comments on “ways to enhance the quality, utility, and clarity of the information to be collected” in connection with Form 990.

All non-profit organizations should be treated equally, regardless of whether they are atheist or a religious.

Currently the IRS gives churches favorable treatment by exempting them from the disclosure requirements that are imposed on all other 501(c)(3) organizations.

Taxpayers, who subsidize tax-exempt groups, have a right to know what organizations are exempt from taxation and to review general financial disclosures. There must be a reasonable measures of accountability.

I urge you to make churches conform to the same IRS requirements as all other 501(c)(3) groups.

Howard E. Deutch

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