**From:** Barry Wolf
**To:** Preston Christie A
**Subject:** Form 990
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Religious 501(c)(3) organizations should not be given any preferences that are not available to similarly situated secular 501(c)(3) organizations. To provide such preferences would violate the First Amendment's establishment clause and the Fifth Amendment, which has been construed to provide equal protection. (See, e.g., Buckley v. Valeo, 424 U.S. 1, 93 (1976) [Equal protection analysis in the Fifth Amendment area is the same as that under the Fourteenth Amendment].)