**From:** Rosemarie Shaheen
**To:** Preston Christie A
**Subject:** Form 990
**Date:** Monday, September 14, 2015 7:46:56 PM

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Dear Ms. Preston: Please consider this comment in relation to Form 990 for non-religious exempt organizations, which should be treated the same as those espousing a religious position. Churches should not receive privileged treatment by exempting them from the disclosure requirements which with all other 501(c)(3) organizations must comply. Taxpayers, who are subsidizing tax-exempt groups, have a right to know what entities are exempt from taxation and to review general financial disclosures. The privilege of not being taxed must come with some measures of accountability. Please make churches and other religious organizations conform to the same IRS requirements as all other 501(c)(3) groups. At a minimum, the IRS should require any organizations that claim to be religious organizations, to file an annual notice with the IRS that they are claiming tax exemption. However, I feel strongly that strict control of religious organizations is necessary at a time when individuals are paying high taxes in order to subsidize them.

Thank you for your consideration.

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