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| **From:** | Raychel Higgs |
| **To:** | Preston Christie A |
| **Subject:** | Form 990 for non-profit organizations. |
| **Date:** | Monday, September 14, 2015 12:50:48 PM |

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Dear Ms Preston,

It was recently brought to my attention that you are soliciting public comments regarding form 990 that is used by non-profit organizations. Like many Americans, I am not religious and hold the separation of church ans state to be a fundamental pillar of our constitution. It has become apparent that many religious organizations are blatantly abusing the system by collecting vast amounts of money and not only paying no taxes, but don't even report their finances to the IRS. A recent episode of the John Oliver program on HBO entitled "Televangelists" exposed this abuse. In addition, fake churches such as Scientologists have taken advantage of this loophole and established churches frequently preach a preference for one political party and still seem to retain their tax free status. Secular non-profits, on the other hand, have to comply with the law and file form 990, which can be costly and time consuming.

So in summary:

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. 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 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.

Dr Raychel Higgs