From:	M J Rauh
To:	Preston Christie A
Subject:	Comment about FORM 990
Date:	Sunday, September 13, 2015 5:53:33 PM

It seems only fair that any organization, including churches, be required to file FORM 990. Furthermore, without such reporting, how could it be possible to determine if the tax-exempt organizations are operating within the rules of their exemption?

It has been my experience as an executive director of a 501(c)(3) that the information required by FORM 990 can be gathered from records that any reputable and well-run 501(c)(3) organization should be keeping. Since fund-raising is at the heart of most 501(c)(3) organizations, it is very hard to believe that the information required on FORM 990 takes a great deal of extra time to compile.

In particular, it is time to hold churches accountable as well. The special treatment given to churches allows tax exemption to any organization setting up shop to preach religious beliefs, while all the other 501(c)(3) organizations must comply with disclosure requirements, or lose their exemption. I cannot understand why churches are given this privileged treatment. From the appearance of many church buildings and activities, it's sometimes hard to see what "charity" there is beyond keeping their own doors open! Even now, how does the IRS determine that churches are operating within the rules of their exemption?

I appreciate this opportunity to comment.

Respectfully,

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