From: Anne Galliher
To: Preston Christie A
Subject: Response to Request for Comments concerning Form 990
Date: Sunday, September 13, 2015 12:46:09 PM

Dear Ms. Preston,

I am writing in response to the July 14, 2015 Federal Register notice requesting comments on Form 990 and related schedules. As a taxpayer who believes in equal treatment for all and the need for accountability by those who have the benefit of an IRS tax exemption, I strongly urge amendment of existing rules and policies to eliminate the unwarranted exemption from disclosure requirements that is presently held by churches. Many churches do good works and make good use of their donated dollars, but as we've sadly learned, many (large and small) are simply vehicles to enrich their leadership. In this respect, churches are no different than other 501(c)(3) organizations — some good, some bad. But the taxpayer protections afforded by Form 990 are absent when it comes to churches. I see no reason for this justification other than simple politics and favoritism. The IRS should not condone this. At the very least, any organization that claims to be "religious" (whatever that really means) should be required to file an annual notice with the IRS indicating its intent to claim a tax exemption.

Thank you for your attention and the opportunity to comment on this important issue.

Respectfully,
Anne Galliher
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