From:	Jim Dulak
To:	Preston Christie A
Subject:	Form 990 commentary
Date:	Sunday, September 13, 2015 10:54:42 AM

Hello,

I wish to let you know of my opinions regarding Form 990. To make it brief, I fully support the positions expressed by the Freedom From Religion Foundation which are summarized in the following two statement from FFRF:

1) 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.

2) 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.

It is my position that United States tax laws that give special treatment to churches over secular organizations constitutes prejudicial treatment and should be considered a violation of church and state separation.

Thank you,

James Dulak
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