From:	Michele Shaw
To:	Preston Christie A
Subject:	Comment on Form 990
Date:	Sunday, September 13, 2015 1:14:34 PM

Dear Ms. Preston,
I am happy to understand that the Internal Revenue Service and the Treasury Department are seeking public comment on Form 990. Please consider the following;

- 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.

I hope you sincerely consider my opinion on this issue. Thank you for your time and service.

Sincerely,
Michele Shaw
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