From:	Cleo Kocol
To:	Preston Christie A
Subject:	Comments
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I believe in equal treatment of all people and organizations. But I believe I, and the almost twenty-five percent of Americans who do not belong to a church, are being discriminated against. As a non-theist, I have throughout my life seen this inequality but haven't spoken up before. Now that I am nearing 89 years, it's time for my voice to be heard. I believe strongly that any *IRS oversight of 501(c)(3) organizations must be equally enforced against religious organizations.* We are a country that separates church and state, but somehow we have not been zealous in making sure that religious organizations do their fair share. Today, churches and religious organizations do not even have to send a notice to the IRS that they are claiming a 990 filing exemption! Thus they avoid all public accountability. This is certainly not fair.

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