From: Brooks Durham
To: Preston Christie A
Subject: Form 990 - Comments to Form
Date: Friday, September 11, 2015 2:21:56 PM

To Whom It May Concern:

As an attorney practicing primarily in the area of Federal taxation, I appreciate the opportunity to provide comments regarding the ways to enhance the quality, utility, and clarity of the Form 990 information collected.

My comment relates to the exemption and privilege of churches. All non-profit organizations should be treated equally, regardless of whether they espouse a religious position or a secular 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.

Thank you again for your time and consideration.

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