From:	Kim Breeding
To:	Preston Christie A
Subject:	Comment Request for Form 990
Date:	Friday, September 11, 2015 2:24:57 PM

Good afternoon,

I am writing in response to your call for public comment.

All non-profit organizations should be treated equally, regardless of whether or not they espouse 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.

Any group that claims it is religious avoids all public transparency and accountability. This is precisely the type of lack of oversight that allows for widespread abuse, preying upon vulnerable populations, and fraud. The privilege of not being taxed must come with some measures of accountability.

I understand there are concerns with the burden of this process but remain firm in my opinion. However, the true win-win scenario would be if religious entities were NOT allowed the option to be tax exempt at all. Where I live in the South, there seems to be a church on literally every corner. Make no mistake, churches ARE businesses. They should be taxed as such. If their congregation believes in their mission, then the collection plate should be all the funding they require. I prefer my tax dollars went towards other issues.

Thank you.

- Mrs. Breeding-Mercer
Chesapeake, VA