From:	Mark Lively
To:	Preston Christie A
Subject:	Comment on Form 990
Date:	Friday, September 11, 2015 2:15:13 PM

Internal Revenue Service
Attn: Christie A. Preston
1111 Constitution Avenue NW, Rm 6129
Washington, DC 20224

Ms. Preston:
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.

Immediate changes needed:

1) Any IRS oversight of 501(c)(3) organizations must be equally enforced against religious organizations.
2) The IRS should, at the very minimum, require church entities claiming exemption from filing the 990 to inform the IRS through a letter (or via a prescribed form).

Thank you,

Mark Lively
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