From:	Bernstein, Leonard
To:	Preston Christie A
Subject:	Re Form 990
Date:	Friday, September 11, 2015 2:13:34 PM

Dear Christie Preston:
two suggested immediate changes:

It is noted that the IRS provides unequal treatment to secular non-profits and I would like the IRS to limit the broad exemption granted to churches. Churches and religious organizations currently do not even have to send a notice to the IRS that they are claiming a 990 filing exemption and any group that claims it is religious avoids all public transparency and accountability. It is this type of lack of oversight that allows for widespread abuse, preying upon vulnerable populations, and fraud. It is time for the IRS to stop privileging churches at public expense.

I suggest two changes:

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 other prescribed form.

Thank you your attention to this matter.

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