From:	Stan Polak
To:	Preston Christie A
Subject:	Comments Related to Form 990
Date:	Saturday, September 12, 2015 12:21:50 PM

Dear Ms. Preston,

In order to enhance the quality, utility, and clarity of the Form 990 information collected, all non-profit organizations should be treated equally whether they espouse a secular or religious position. That is, all non-profits should have to disclose the same data as all other 501(c)(3) organizations are required to disclose.

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 and to review general financial disclosures of ALL 501(c)(3) organizations. The privilege of not being taxed must come with some measures of accountability.

Please implement procedures which will require churches to conform to the same IRS requirements as all other 501(c)(3) groups. I believe this "special" treatment is a violation of the First Amendment as it is a case of our government blatantly promoting religion. As it now stands, churches are exempt from certain reporting requirements which other 501(c)(3) organizations must follow.

Sincerely,
Stan Polak

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