From:	CARLOS DIAZ MORALES
To:	Preston Christie A
Subject:	"Ways to enhance the quality, utility, and clarity" of the 990 information collected.
Date:	Saturday, September 12, 2015 1:38:53 AM

Dear Christie A. Preston
I am writing to provide information related to the request for comment on the 990 filing requirement for certain non-profits by the Internal Revenue Service and the Treasury Department.

Please take note of my concerns and comments;

<!--[if !supportLists]-->• <!--[endif]-->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.

<!--[if !supportLists]-->• <!--[endif]-->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.

The IRS must take a broad view when examining requirements that force only some non-profits to file costly and burdensome 990 informational returns. A more complete examination of the 990 return requires the IRS to start treating all non-profits the same. At a minimum, the IRS should require any organizations that claim to be religious organizations exempt from 990 filing requirements to file an annual notice with the IRS that they exist and are claiming the exemption.

Truly yours

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