From: lonostrander@aim.com
To: Preston Christie A
Subject: Form 990
Date: Saturday, September 12, 2015 8:55:20 AM

Leonard Ostrander

1112 Wildwood Road

Elmira, New York, 14905

Dear Mr. Preston,

Good morning. It is my understanding that the Internal Revenue Service and Treasury Department are seeking public comment regarding Form 990, which secular non-profit organizations are required to file each year to retain their tax exemption. As a U.S. citizen and resident of New York State, I am very concerned that not requiring the same reporting by religious non-profits may constitute an unconstitutional endorsement of religion to the detriment of non-religious non-profit organizations.

Surely 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. The privilege of not being taxed must come with some measures of accountability.

Please consider making 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. Thank you for your time and attention to this matter.

Sincerely,

Leonard Ostrander,

607-742-1214