From:	James Mixson
To:	Preston Christie A
Subject:	FORM 990 and Religious Organizations
Date:	Saturday, September 12, 2015 7:36:33 AM

Ms. Preston,

I believe that religious organizations should be treated like any other non-profit and follow the guidelines below:

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, jm