From:	Amy Bruce
To:	Preston Christie A
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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. 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.

I say this as a licensed master's level social worker who has worked in the nonprofit sector, which have often been established by faith communities. The different IRS reporting requirements for the nonprofits and for the faith communities that often sustain them encourage an atmosphere of entitlement in the faith communities and don't support accountability, which is something nonprofits are required to show to continue receiving funding through grant cycles. In my opinion this is harmful and does not support our founding fathers' intention of separation of church from state in matters of government.

Kind regards,
Amy Bruce