From: Leonora Midgley
To: Preston Christie A
Subject: Public comment form 990
Date: Saturday, September 12, 2015 11:55:26 AM

Dear Ms. Preston,

All secular non-profit organizations are required to file this form each year to retain their tax exemption. The 990 informational return requires non-profits to report their annual gross income, disbursements and other tax information to the IRS — and to the U.S. public which subsidizes tax-exempt organizations. The IRS estimates that the burden on non-profits filing a 990 return amounts to more than 25 million hours. Yet churches are automatically exempted from this onerous requirement under federal law. This discrepancy shields churches from accountability and amounts to government favoritism toward religion. 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.

Churches should 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, Leonora P. Midgley, Park City UT