From: BARBARA LUDER
To: Preston Christie A
Subject: form 990 public comment
Date: Saturday, September 12, 2015 3:22:28 AM

Dear Ms. Preston,

I am writing regarding your call for public comment on form 990 required of all secular non profits. As a citizen of the United States and active participant in the political process, I would like to make the following observations.

It is my understanding that currently church organizations are not required to file form 990, whereas all other 501(c)(3) non profit organizations are. I feel this is clearly discrimination of secular non profit groups and unfairly burdensome to them in comparison with the favored treatment given to "church" non profits. Why are religious groups automatically granted exemption from the burden of filing form 990? I see this as a clear violation of the separation of church and state principle upon which our country was founded. The internal revenue service is showing favoritism towards religious non profits at the expense of secular ones. It is also a gaping loophole for any organization calling itself a "church" to abuse our system of taxation. And who gets to pay the price for this type of abuse? Myself and every other citizen of this country who pays their fair share of taxes.

Please do what you can to stop this discriminatory practice of having separate filing rules for secular versus church nonprofits.

I sincerely thank you for your attention to this matter.

Barbara Luder, MD