From:	Carsten Smidt
To:	Preston Christie A
Subject:	Form 990 Comment
Date:	Saturday, September 12, 2015 11:08:22 AM

Dear Ms. Preston,
Thanks for asking for public comment for form 990. With nearly 25% of the U.S. population identifying as not religious (myself included), please have the IRS consider that their current treatment of secular vs. non-secular non-profit organizations appears unconstitutional, because it clearly favors religious non-profits.

All non-profit organizations should be treated equally, regardless of whether they espouse an agnostic 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.

This would provide for a lot more transparency for the IRS and equality across the board.

Sincerely,

Carsten Smidt

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