From:	Guy C
To:	Preston Christie A
Subject:	Comments on Form 990
Date:	Saturday, September 12, 2015 10:53:02 AM

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ear Ms. Preston,

has come to my attention that the Internal Revenue Service and Department of the easury are looking for comments on Form 990.

s I have read, the Internal Revenue Service estimates that the burden on non-profits ng a 990 return amounts to more than 25 million hours. Yet churches are automatically empted from this onerous requirement under federal law. This discrepancy shields urches from accountability and amounts to government favoritism toward religion.

l non-profit organizations should be treated equally, regardless of whether they pouse an atheist position, or a religious position. Currently the Internal Revenue ervice singles out churches for privileged treatment by exempting them from the sclosure requirements all other 501(c)(3) organizations must comply with, or lose their emption. Taxpayers, who are subsidizing tax-exempt groups, have a right to know hat entities are exempt from taxation and to review general financial disclosures. The ivilege of not being taxed must come with some measures of accountability.

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).

ease make churches conform to the same IRS requirements as all other 501(c)(3) oups. At a minimum, the IRS should require any organizations that claim to be religious ganizations, to file an annual notice with the IRS that they are claiming tax exemption.

espectfully submitted,

uy E. Cowden